Report of Organizational Actions Affecting Basis of Securities

Part I Reporting Issuer

1 Issuer’s name
MFS MULTIMARKET INCOME TRUST

2 Issuer's employer identification number (EIN)
04-6562226

3 Name of contact for additional information
MFS SERVICE CENTER, INC.

4 Telephone No. of contact
(800) 225-2606

5 Email address of contact
dilinternet-svcs@mfs.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact
111 HUNTINGTON AVENUE

7 City, town, or post office, state, and ZIP code of contact
BOSTON, MA 02199

8 Date of action
10/31/17

9 Classification and description
REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON

10 CUSIP number
SEE ATTACHED

11 Serial number(s)
SEE ATTACHED

12 Ticker symbol

13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action
Non-taxable return of capital distributions to shareholders. See attached.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis
The total amount of Box 14, per share non-taxable return of capital, on the attached schedule, represents a reduction in the shareholder’s tax basis in their shares held.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates
The tax basis of the shareholders’ shares is decreased by the Box 14, per share amount of non-taxable return of capital on the attached schedule, multiplied by the number of shares the shareholder owns.
Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based. Pursuant to IRC Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of a distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? No loss will be recognized as a result of a non-taxable return of capital.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year. This organizational action is reportable with respect to tax year 2017.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Signature ___________________________ Date ______

Print your name ___________________________ Title ______

Paid Preparer Use Only

Print/Type preparer’s name ___________________________ Preparer’s signature ______

Firm’s name ___________________________ Date ______
Firm’s EIN ___________________________ Phone no. ______

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054.
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<th>Box 10 Cusip Number</th>
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<th>Box 14 Per Share Nontaxable Return of Capital</th>
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