

2016 FOREIGN SOURCE INCOME



Worksheet instructions:

1. For each fund owned, enter the amount from Box 1a of Form 1099-DIV next to the fund's name below in the column labeled **Your Total Ordinary Dividends**, and enter the amount from Box 1b of Form 1099-DIV in the column labeled **Your Qualified Dividends**.
2. Multiply **Your Total Ordinary Dividends** by each fund's **Foreign Income Factor** to calculate **Your Foreign Source Income (FSI)** for each fund.
3. Multiply **Your Qualified Dividends** by each fund's **Qualifying FSI factor** to calculate **Your Qualifying Foreign Source Income** for each fund.
4. You will need **Your Foreign Source Income (FSI)** and **Your Qualifying Foreign Source Income** to complete Part I, Line 1a of IRS Form 1116 (Form 1118 for corporations).

Fund Name	Your Total Ordinary Dividends	X	Foreign Income Factor	=	Your Foreign Source Income (FSI)	Your Qualified Dividends	X	Qualifying FSI Factor	=	Your Qualifying Foreign Source Income
MFS® Blended Research Emerging Markets Equity Fund			0.94847					1.00000		
MFS® Emerging Markets Equity Fund			0.99734					0.99821		
MFS® Global New Discovery Fund			0.76830					0.85739		
MFS® Institutional International Equity Fund			0.78023					0.97734		
MFS® International Diversification SM Fund			0.90020					1.00000		
MFS® International Growth Fund			0.86141					1.00000		
MFS® International New Discovery Fund			0.93736					0.99944		
MFS® International Value Fund			0.77329					0.92199		
MFS® Research International Fund			0.89439					0.99290		

If you have any questions about this information, please call us at 1-800-225-2606 any business day. While we are not able to provide personal tax assistance to shareholders, our service representatives will be pleased to answer your questions about the information.