

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name MFS INTERMEDIATE HIGH INCOME FUND		2 Issuer's employer identification number (EIN) 04-6593681	
3 Name of contact for additional information MFS SERVICE CENTER, INC.		4 Telephone No. of contact (800) 225-2606	5 Email address of contact dlinternet-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 11/30/18		9 Classification and description REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON	
10 CUSIP number SEE ATTACHED	11 Serial number(s)	12 Ticker symbol SEE ATTACHED	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 2018.

Sign Here 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 ▶ A signed copy is maintained by the issuer Title ▶ _____

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

MFS INTERMEDIATE HIGH INCOME FUND
04-6593681
FISCAL YEAR ENDED NOVEMBER 30, 2018

SUPPLEMENTAL ATTACHMENT TO FORM 8937

<u>Box 10 Cusip Number</u>	<u>Box 12 Ticker Symbol</u>	<u>Record Date</u>	<u>Ex Date</u>	<u>Payable Date</u>	<u>Per Share Distribution</u>	<u>Box 14 Per Share Nontaxable Return of Capital</u>	<u>Per Share Taxable Dividend</u>
59318T109	CIF	1/17/2018	1/16/2018	1/31/2018	0.02202	0.00961	0.01241
59318T109	CIF	2/14/2018	2/13/2018	2/28/2018	0.02198	0.00959	0.01239
59318T109	CIF	3/14/2018	3/13/2018	3/29/2018	0.02139	0.00933	0.01206
59318T109	CIF	4/18/2018	4/17/2018	4/30/2018	0.02103	0.00918	0.01185
59318T109	CIF	5/16/2018	5/15/2018	5/31/2018	0.02098	0.00915	0.01183
59318T109	CIF	6/13/2018	6/12/2018	6/29/2018	0.02068	0.00902	0.01166
59318T109	CIF	7/18/2018	7/17/2018	7/31/2018	0.02058	0.00898	0.01160
59318T109	CIF	8/15/2018	8/14/2018	8/31/2018	0.02047	0.00893	0.01154
59318T109	CIF	9/19/2018	9/18/2018	9/28/2018	0.02057	0.00898	0.01159
59318T109	CIF	10/17/2018	10/16/2018	10/31/2018	0.02056	0.00897	0.01159
59318T109	CIF	11/14/2018	11/13/2018	11/30/2018	0.02015	0.00879	0.01136