



**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.**

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

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**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 2021.**

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**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 ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	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, 2021**

**SUPPLEMENTAL ATTACHMENT TO FORM 8937**

<b><u>Box 10 Cusip Number</u></b>	<b><u>Box 12 Ticker Symbol</u></b>	<b><u>Record Date</u></b>	<b><u>Ex Date</u></b>	<b><u>Payable Date</u></b>	<b><u>Per Share Distribution</u></b>	<b><u>Box 14 Per Share Nontaxable Return of Capital</u></b>
59318T109	CIF	1/20/2021	1/19/2021	1/29/2021	\$ 0.01966	\$ 0.00852
59318T109	CIF	2/17/2021	2/16/202	2/26/2021	\$ 0.01969	\$ 0.00853
59318T109	CIF	3/17/2021	3/16/2021	3/31/2021	\$ 0.01963	\$ 0.00851
59318T109	CIF	4/14/2021	4/13/2021	4/30/2021	\$ 0.01928	\$ 0.00836
59318T109	CIF	5/19/2021	5/18/2021	5/28/2021	\$ 0.01940	\$ 0.00841
59318T109	CIF	6/16/2021	6/15/2021	6/30/2021	\$ 0.01933	\$ 0.00838
59318T109	CIF	7/14/2021	7/13/2021	7/30/2021	\$ 0.01934	\$ 0.00838
59318T109	CIF	8/18/2021	8/17/2021	8/31/2021	\$ 0.01937	\$ 0.00839
59318T109	CIF	9/15/2021	9/14/2021	9/30/2021	\$ 0.01920	\$ 0.00832
59318T109	CIF	10/13/2021	10/12/2021	10/29/2021	\$ 0.01926	\$ 0.00835
59318T109	CIF	11/17/2021	11/16/2021	11/30/2021	\$ 0.01892	\$ 0.00820