

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
MFS INTERMEDIATE HIGH INCOME FUND		04-6593681	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
MFS SERVICE CENTER, INC.	(800) 225-2606	dlinternet-svcs@mfs.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
111 HUNTINGTON AVENUE		BOSTON, MA 02199	
8 Date of action		9 Classification and description	
11/30/22		REGULATED INVESTMENT COMPANY (RIC) SHARES - COMMON	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
SEE ATTACHED		SEE ATTACHED	

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 2022.

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.

Sign Here
Signature ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>A signed copy is maintained by the issuer</u>	Title ▶ _____	
	Print/Type preparer's name	Preparer's signature	Date
	Firm's name ▶ _____	Firm's EIN ▶ _____	
	Firm's address ▶ _____	Phone no. _____	

MFS INTERMEDIATE HIGH INCOME FUND
04-6593681
FISCAL YEAR ENDED NOVEMBER 30, 2022

SUPPLEMENTAL ATTACHMENT TO FORM 8937

Box 10 Cusip Number	Box 12 Ticker Symbol	Record Date	Ex Date	Payable Date	Per Share Distribution	Box 14 Per Share Nontaxable Return of Capital
59318T109	CIF	1/19/2022	1/18/2022	1/31/2022	\$ 0.01862	\$ 0.00796
59318T109	CIF	2/16/2022	2/15/2022	2/28/2022	\$ 0.01832	\$ 0.00784
59318T109	CIF	3/16/2022	3/15/2022	3/31/2022	\$ 0.01753	\$ 0.00750
59318T109	CIF	4/20/2022	4/19/2022	4/29/2022	\$ 0.01705	\$ 0.00729
59318T109	CIF	5/18/2022	5/17/2022	5/31/2022	\$ 0.01651	\$ 0.00706
59318T109	CIF	6/15/2022	6/14/2022	6/30/2022	\$ 0.01559	\$ 0.00667
59318T109	CIF	7/20/2022	7/19/2022	7/29/2022	\$ 0.01502	\$ 0.00642
59318T109	CIF	8/17/2022	8/16/2022	8/31/2022	\$ 0.01481	\$ 0.00633
59318T109	CIF	9/14/2022	9/13/2022	9/30/2022	\$ 0.01541	\$ 0.00659
59318T109	CIF	10/19/2022	10/18/2022	10/31/2022	\$ 0.01438	\$ 0.00615
59318T109	CIF	11/16/2022	11/15/2022	11/30/2022	\$ 0.01390	\$ 0.00595