

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 2023.

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, 2023

SUPPLEMENTAL ATTACHMENT TO FORM 8937

<u>Box 10</u> <u>Cusip</u> <u>Number</u>	<u>Box 12</u> <u>Ticker</u> <u>Symbol</u>	<u>Record</u> <u>Date</u>	<u>Ex</u> <u>Date</u>	<u>Payable</u> <u>Date</u>	<u>Per Share</u> <u>Distribution</u>	<u>Box 14</u> <u>Per Share</u> <u>Nontaxable</u> <u>Return of Capital</u>
59318T109	CIF	1/18/2023	1/17/2023	1/31/2023	\$ 0.014520000	\$ 0.007561137
59318T109	CIF	2/15/2023	2/14/2023	2/28/2023	\$ 0.014790000	\$ 0.007701737
59318T109	CIF	3/15/2023	3/14/2023	3/31/2023	\$ 0.014600000	\$ 0.007602796
59318T109	CIF	4/19/2023	4/18/2023	4/28/2023	\$ 0.014320000	\$ 0.007456989
59318T109	CIF	5/17/2023	5/16/2023	5/31/2023	\$ 0.014630000	\$ 0.007618418
59318T109	CIF	6/14/2023	6/13/2023	6/30/2023	\$ 0.014410000	\$ 0.007503856
59318T109	CIF	7/19/2023	7/18/2023	7/31/2023	\$ 0.014380000	\$ 0.007488234
59318T109	CIF	8/16/2023	8/15/2023	8/31/2023	\$ 0.014460000	\$ 0.007529893
59318T109	CIF	9/13/2023	9/12/2023	9/29/2023	\$ 0.014300000	\$ 0.007446574
59318T109	CIF	10/18/2023	10/17/2023	10/31/2023	\$ 0.014200000	\$ 0.007394501
59318T109	CIF	11/15/2023	11/14/2023	11/30/2023	\$ 0.013650000	\$ 0.007108094