

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 2016.

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 ▶		Phone no.	
Firm's address ▶				

MFS SPECIAL VALUE TRUST
04-3063376
FISCAL YEAR ENDED OCTOBER 31, 2016

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>	<u>Per Share</u> <u>Taxable</u> <u>Dividend</u>
55274E102	MFV	01/21/16	01/19/16	01/29/16	0.04820	0.03445	0.01375
55274E102	MFV	02/18/16	02/16/16	02/29/16	0.04638	0.03315	0.01323
55274E102	MFV	03/17/16	03/15/16	03/31/16	0.04556	0.03256	0.01300
55274E102	MFV	04/21/16	04/19/16	04/29/16	0.04773	0.03411	0.01362
55274E102	MFV	05/19/16	05/17/16	05/31/16	0.04868	0.03479	0.01389
55274E102	MFV	06/16/16	06/14/16	06/30/16	0.04891	0.03496	0.01395
55274E102	MFV	07/21/16	07/19/16	07/29/16	0.04903	0.03504	0.01399
55274E102	MFV	08/18/16	08/16/16	08/31/16	0.05004	0.03577	0.01427
55274E102	MFV	09/22/16	09/20/16	09/30/16	0.05043	0.03604	0.01439
55274E102	MFV	10/20/16	10/18/16	10/31/16	0.05002	0.03575	0.01427