

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 EMERGING MARKETS DEBT LOCAL CURRENCY FUND
45-2808462
FISCAL YEAR ENDED OCTOBER 31, 2022

SUPPLEMENTAL ATTACHMENT TO FORM 8937

| <u>Share Class</u> | <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> |
|--------------------|----------------------------|-----------------------------|--------------------|----------------|---------------------|-------------------------------|--|
| A | 552746455 | EMLAX | Daily | Daily | 2/1/2022 | \$ 0.021499988 | \$ 0.017305981 |
| A | 552746455 | EMLAX | Daily | Daily | 3/1/2022 | \$ 0.021499996 | \$ 0.017305987 |
| A | 552746455 | EMLAX | Daily | Daily | 4/1/2022 | \$ 0.024000014 | \$ 0.019318326 |
| A | 552746455 | EMLAX | Daily | Daily | 5/2/2022 | \$ 0.024000000 | \$ 0.019318315 |
| A | 552746455 | EMLAX | Daily | Daily | 6/1/2022 | \$ 0.024000014 | \$ 0.019318326 |
| A | 552746455 | EMLAX | Daily | Daily | 7/1/2022 | \$ 0.024000000 | \$ 0.019318315 |
| A | 552746455 | EMLAX | Daily | Daily | 8/1/2022 | \$ 0.022999985 | \$ 0.018513373 |
| A | 552746455 | EMLAX | Daily | Daily | 9/1/2022 | \$ 0.020999989 | \$ 0.016903516 |
| A | 552746455 | EMLAX | Daily | Daily | 10/3/2022 | \$ 0.012000000 | \$ 0.009659157 |
| B | 552746448 | EMLBX | Daily | Daily | 2/1/2022 | \$ 0.017729985 | \$ 0.014271393 |
| B | 552746448 | EMLBX | Daily | Daily | 3/1/2022 | \$ 0.017690008 | \$ 0.014239214 |
| B | 552746448 | EMLBX | Daily | Daily | 4/1/2022 | \$ 0.020150000 | \$ 0.016219335 |
| B | 552746448 | EMLBX | Daily | Daily | 5/2/2022 | \$ 0.020450010 | \$ 0.016460822 |
| B | 552746448 | EMLBX | Daily | Daily | 6/1/2022 | \$ 0.020499990 | \$ 0.016501052 |
| B | 552746448 | EMLBX | Daily | Daily | 7/1/2022 | \$ 0.020690010 | \$ 0.016654005 |
| B | 552746448 | EMLBX | Daily | Daily | 8/1/2022 | \$ 0.019739994 | \$ 0.015889309 |
| B | 552746448 | EMLBX | Daily | Daily | 9/1/2022 | \$ 0.017879994 | \$ 0.014392140 |
| B | 552746448 | EMLBX | Daily | Daily | 10/3/2022 | \$ 0.008779995 | \$ 0.007067279 |
| C | 552746430 | EMLCX | Daily | Daily | 2/1/2022 | \$ 0.017700008 | \$ 0.014247263 |
| C | 552746430 | EMLCX | Daily | Daily | 3/1/2022 | \$ 0.017659992 | \$ 0.014215053 |
| C | 552746430 | EMLCX | Daily | Daily | 4/1/2022 | \$ 0.020119992 | \$ 0.016195181 |
| C | 552746430 | EMLCX | Daily | Daily | 5/2/2022 | \$ 0.020420010 | \$ 0.016436674 |
| C | 552746430 | EMLCX | Daily | Daily | 6/1/2022 | \$ 0.020499990 | \$ 0.016501052 |
| C | 552746430 | EMLCX | Daily | Daily | 7/1/2022 | \$ 0.020660010 | \$ 0.016629857 |
| C | 552746430 | EMLCX | Daily | Daily | 8/1/2022 | \$ 0.019709986 | \$ 0.015865155 |
| C | 552746430 | EMLCX | Daily | Daily | 9/1/2022 | \$ 0.017840004 | \$ 0.014359950 |
| C | 552746430 | EMLCX | Daily | Daily | 10/3/2022 | \$ 0.008764995 | \$ 0.007055205 |

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SUPPLEMENTAL ATTACHMENT TO FORM 8937

| Share Class | Box 10 | Box 12 | Record Date | Ex Date | Payable Date | Box 14 | |
|--------------------|---------------------|----------------------|--------------------|----------------|---------------------|-------------------------------|---|
| | Cusip Number | Ticker Symbol | | | | Per Share Distribution | Per Share Nontaxable Return of Capital |
| I | 552746422 | EMLIX | Daily | Daily | 2/1/2022 | \$ 0.022689985 | \$ 0.018263845 |
| I | 552746422 | EMLIX | Daily | Daily | 3/1/2022 | \$ 0.022699992 | \$ 0.018271899 |
| I | 552746422 | EMLIX | Daily | Daily | 4/1/2022 | \$ 0.025210006 | \$ 0.020292284 |
| I | 552746422 | EMLIX | Daily | Daily | 5/2/2022 | \$ 0.025110000 | \$ 0.020211787 |
| I | 552746422 | EMLIX | Daily | Daily | 6/1/2022 | \$ 0.025129995 | \$ 0.020227881 |
| I | 552746422 | EMLIX | Daily | Daily | 7/1/2022 | \$ 0.025020000 | \$ 0.020139343 |
| I | 552746422 | EMLIX | Daily | Daily | 8/1/2022 | \$ 0.024009996 | \$ 0.019326361 |
| I | 552746422 | EMLIX | Daily | Daily | 9/1/2022 | \$ 0.021959997 | \$ 0.017676255 |
| I | 552746422 | EMLIX | Daily | Daily | 10/3/2022 | \$ 0.013030005 | \$ 0.010488239 |
| R1 | 552746414 | EMLJX | Daily | Daily | 2/1/2022 | \$ 0.017820009 | \$ 0.014343856 |
| R1 | 552746414 | EMLJX | Daily | Daily | 3/1/2022 | \$ 0.017780000 | \$ 0.014311651 |
| R1 | 552746414 | EMLJX | Daily | Daily | 4/1/2022 | \$ 0.020250006 | \$ 0.016299833 |
| R1 | 552746414 | EMLJX | Daily | Daily | 5/2/2022 | \$ 0.020559990 | \$ 0.016549348 |
| R1 | 552746414 | EMLJX | Daily | Daily | 6/1/2022 | \$ 0.020610009 | \$ 0.016589610 |
| R1 | 552746414 | EMLJX | Daily | Daily | 7/1/2022 | \$ 0.020810010 | \$ 0.016750597 |
| R1 | 552746414 | EMLJX | Daily | Daily | 8/1/2022 | \$ 0.019859995 | \$ 0.015985901 |
| R1 | 552746414 | EMLJX | Daily | Daily | 9/1/2022 | \$ 0.017990013 | \$ 0.014480697 |
| R1 | 552746414 | EMLJX | Daily | Daily | 10/3/2022 | \$ 0.008830005 | \$ 0.007107534 |
| R2 | 552746398 | EMLKX | Daily | Daily | 2/1/2022 | \$ 0.020270001 | \$ 0.016315927 |
| R2 | 552746398 | EMLKX | Daily | Daily | 3/1/2022 | \$ 0.020249992 | \$ 0.016299822 |
| R2 | 552746398 | EMLKX | Daily | Daily | 4/1/2022 | \$ 0.022739988 | \$ 0.018304093 |
| R2 | 552746398 | EMLKX | Daily | Daily | 5/2/2022 | \$ 0.022809990 | \$ 0.018360440 |
| R2 | 552746398 | EMLKX | Daily | Daily | 6/1/2022 | \$ 0.022859989 | \$ 0.018400686 |
| R2 | 552746398 | EMLKX | Daily | Daily | 7/1/2022 | \$ 0.022929990 | \$ 0.018457032 |
| R2 | 552746398 | EMLKX | Daily | Daily | 8/1/2022 | \$ 0.021940002 | \$ 0.017660161 |
| R2 | 552746398 | EMLKX | Daily | Daily | 9/1/2022 | \$ 0.019990009 | \$ 0.016090553 |
| R2 | 552746398 | EMLKX | Daily | Daily | 10/3/2022 | \$ 0.010940010 | \$ 0.008805940 |

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|--------------------|---------------------|----------------------|--------------------|----------------|---------------------|-------------------------------|---|
| | Cusip Number | Ticker Symbol | | | | Per Share Distribution | Per Share Nontaxable Return of Capital |
| R3 | 552746380 | EMLLX | Daily | Daily | 2/1/2022 | \$ 0.021569986 | \$ 0.017362324 |
| R3 | 552746380 | EMLLX | Daily | Daily | 3/1/2022 | \$ 0.021569996 | \$ 0.017362332 |
| R3 | 552746380 | EMLLX | Daily | Daily | 4/1/2022 | \$ 0.024079994 | \$ 0.019382704 |
| R3 | 552746380 | EMLLX | Daily | Daily | 5/2/2022 | \$ 0.024080010 | \$ 0.019382717 |
| R3 | 552746380 | EMLLX | Daily | Daily | 6/1/2022 | \$ 0.024079994 | \$ 0.019382704 |
| R3 | 552746380 | EMLLX | Daily | Daily | 7/1/2022 | \$ 0.024090000 | \$ 0.019390758 |
| R3 | 552746380 | EMLLX | Daily | Daily | 8/1/2022 | \$ 0.023090009 | \$ 0.018585836 |
| R3 | 552746380 | EMLLX | Daily | Daily | 9/1/2022 | \$ 0.021080000 | \$ 0.016967920 |
| R3 | 552746380 | EMLLX | Daily | Daily | 10/3/2022 | \$ 0.012049995 | \$ 0.009699400 |
| R4 | 552746372 | EMLMX | Daily | Daily | 2/1/2022 | \$ 0.022880015 | \$ 0.018416805 |
| R4 | 552746372 | EMLMX | Daily | Daily | 3/1/2022 | \$ 0.022930012 | \$ 0.018457049 |
| R4 | 552746372 | EMLMX | Daily | Daily | 4/1/2022 | \$ 0.025420000 | \$ 0.020461315 |
| R4 | 552746372 | EMLMX | Daily | Daily | 5/2/2022 | \$ 0.025329990 | \$ 0.020388863 |
| R4 | 552746372 | EMLMX | Daily | Daily | 6/1/2022 | \$ 0.025360015 | \$ 0.020413031 |
| R4 | 552746372 | EMLMX | Daily | Daily | 7/1/2022 | \$ 0.025260000 | \$ 0.020332526 |
| R4 | 552746372 | EMLMX | Daily | Daily | 8/1/2022 | \$ 0.024239985 | \$ 0.019511486 |
| R4 | 552746372 | EMLMX | Daily | Daily | 9/1/2022 | \$ 0.022180004 | \$ 0.017853346 |
| R4 | 552746372 | EMLMX | Daily | Daily | 10/3/2022 | \$ 0.013150005 | \$ 0.010584831 |
| R6 | 552746323 | EMLNX | Daily | Daily | 2/1/2022 | \$ 0.023289990 | \$ 0.018746806 |
| R6 | 552746323 | EMLNX | Daily | Daily | 3/1/2022 | \$ 0.023249996 | \$ 0.018714614 |
| R6 | 552746323 | EMLNX | Daily | Daily | 4/1/2022 | \$ 0.025769990 | \$ 0.020743032 |
| R6 | 552746323 | EMLNX | Daily | Daily | 5/2/2022 | \$ 0.025659990 | \$ 0.020654490 |
| R6 | 552746323 | EMLNX | Daily | Daily | 6/1/2022 | \$ 0.025690010 | \$ 0.020678654 |
| R6 | 552746323 | EMLNX | Daily | Daily | 7/1/2022 | \$ 0.025539990 | \$ 0.020557898 |
| R6 | 552746323 | EMLNX | Daily | Daily | 8/1/2022 | \$ 0.024509995 | \$ 0.019728825 |
| R6 | 552746323 | EMLNX | Daily | Daily | 9/1/2022 | \$ 0.022440001 | \$ 0.018062625 |
| R6 | 552746323 | EMLNX | Daily | Daily | 10/3/2022 | \$ 0.013320000 | \$ 0.010721665 |