

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 2018.

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 SPECIAL VALUE TRUST
04-3063376
FISCAL YEAR ENDED OCTOBER 31, 2018

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>
55274E102	MFV	1/17/2018	1/16/2018	1/31/2018	\$ 0.05001	\$ 0.03040
55274E102	MFV	2/14/2018	2/13/2018	2/28/2018	\$ 0.05052	\$ 0.03071
55274E102	MFV	3/14/2018	3/13/2018	3/29/2018	\$ 0.04919	\$ 0.02990
55274E102	MFV	4/18/2018	4/17/2018	4/30/2018	\$ 0.04842	\$ 0.02943
55274E102	MFV	5/16/2018	5/15/2018	5/31/2018	\$ 0.04776	\$ 0.02903
55274E102	MFV	6/13/2018	6/12/2018	6/29/2018	\$ 0.04725	\$ 0.02872
55274E102	MFV	7/18/2018	7/17/2018	7/31/2018	\$ 0.04700	\$ 0.02857
55274E102	MFV	8/15/2018	8/14/2018	8/31/2018	\$ 0.04709	\$ 0.02862
55274E102	MFV	9/19/2018	9/18/2018	9/28/2018	\$ 0.04733	\$ 0.02877
55274E102	MFV	10/17/2018	10/16/2018	10/31/2018	\$ 0.04731	\$ 0.02876