

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 2017.

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 SPECIAL VALUE TRUST**04-3063376****FISCAL YEAR ENDED OCTOBER 31, 2017****SUPPLEMENTAL ATTACHMENT TO FORM 8937**

<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>	<u>Per Share Taxable Dividend</u>
55274E102	MFV	01/19/17	01/17/17	01/31/17	0.04984	0.03861	0.01123
55274E102	MFV	02/16/17	02/14/17	02/28/17	0.05003	0.03876	0.01127
55274E102	MFV	03/16/17	03/14/17	03/31/17	0.05045	0.03909	0.01136
55274E102	MFV	04/20/17	04/18/17	04/28/17	0.05040	0.03905	0.01135
55274E102	MFV	05/18/17	05/16/17	05/31/17	0.05010	0.03881	0.01129
55274E102	MFV	06/15/17	06/13/17	06/30/17	0.05026	0.03894	0.01132
55274E102	MFV	07/20/17	07/18/17	07/31/17	0.05044	0.03908	0.01136
55274E102	MFV	08/17/17	08/15/17	08/31/17	0.05039	0.03904	0.01135
55274E102	MFV	09/13/17	09/12/17	09/29/17	0.04985	0.03862	0.01123
55274E102	MFV	10/18/17	10/17/17	10/31/17	0.04986	0.03863	0.01123