

2025 ETF Foreign Source Income



Worksheet instructions:

1. For each ETF owned, enter the amount from Box 1a of Form 1099-DIV next to the ETF's name below in the two columns labeled **Your Total Ordinary Dividends**.
2. Multiply **Your Total Ordinary Dividends** by each ETF's **Foreign Income Factor** to calculate **Your Foreign Source Income (FSI)** for each ETF.
3. Multiply **Your Total Ordinary Dividends** by each ETF's **Qualifying FSI factor** to calculate **Your Qualifying Foreign Source Income** for each ETF.
4. You will need **Your Foreign Source Income (FSI)** and **Your Qualifying Foreign Source Income** to complete Part I, Line 1a of IRS Form 1116 (Form 1118 for corporations).

Fund Name	Your Total Ordinary Dividends	X	Foreign Income Factor	=	Your Foreign Source Income (FSI)	Your Total Ordinary Dividends	X	Qualifying FSI Factor	=	Your Qualifying Foreign Source Income
MFS® Active International ETF			100%					57.85%		

If you have any questions about this information, please call us at 1-800-637-5637 any business day. While we are not able to provide personal tax assistance to shareholders, our service representatives will be pleased to answer your questions about the information we have sent you.