Form **8937**
(December 2017)
Department of the Treasury
Internal Revenue Service

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name	2 Issuer's employer identification number (EIN)
Janus Henderson Multi-Sector Income Fund	46-4377377

3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact
Janus Henderson Fund Services	800-525-3713	fundtax@janushenderson.com

6 Number and street (or P.O. box if mail is not delivered to street address) of contact	7 City, town, or post office, state, and ZIP code of contact
151 DETROIT ST	DENVER, CO 80206

8 Date of action	9 Classification and description
06/30/2023	Multiple classes of shares of a single mutual fund/regulated investment company

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See Attachment		See Attachment	

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ▶ At fiscal year end June 30, 2023, Janus Henderson Multi-Sector Income Fund total distributions for the year resulted in a return of capital. A portion of each distribution that represents a non-dividend distribution is shown on the attachment.

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ▶ The non-dividend portion of the fiscal year of Janus Henderson Multi-Sector Income Fund distributions received in 2023 results in a reduction of basis of each distribution received for the period January 1, 2023 through June 30, 2023.

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ▶ The non-dividend distribution percentages represent distributions associated with the fiscal year end of Janus Henderson Multi-Sector Income Fund and the 2023 accumulated earnings and profits.