

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ I.R.C. Section 301(c)(2)

18 Can any resulting loss be recognized? ▶ No loss is recognized as a result of the return of capital distribution.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ _____

The organizational action is reportable with respect to tax year 2016 and is reported to shareholders on Form 1099 and on the 2016 ICI Primary Layout on Janus.com.

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 ▶ /s/ Allen Welch Date ▶ 12/14/16

Paid Preparer Use Only	Print your name ▶ <u>Allen Welch</u>	Preparer's signature	Title ▶ <u>Assistant Treasurer</u>	Check <input type="checkbox"/> if self-employed	PTIN
	Print/Type preparer's name		Date	Firm's EIN ▶	
	Firm's name ▶			Phone no.	
	Firm's address ▶				

Attachment to Form 8937
Return of Capital Distribution Details

<u>Classes</u>	<u>Ticker</u>	<u>CUSIP</u>	Ex-Dividend		<u>Return of Capital</u>
			<u>Date</u>	<u>Total Distribution</u>	
The Long-term Care ETF	OLD	47103U 40 7	06/30/16	\$ 0.03442500	\$ 0.00595030
			09/30/16	\$ 0.22418100	\$ 0.03874931