



**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)

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

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**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 2017 and is reported to shareholders on Form 1099 and on the 2017 ICI Primary Layout which will be made available on JanusHenderson.com by the end of January 2018.

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**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 ▶ /s/ Allen Welch Date ▶ 12/15/17

Print your name ▶ Allen Welch Title ▶ Assistant Treasurer

<b>Paid Preparer Use Only</b>	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.

Attachment to Form 8937  
Return of Capital Distribution Details

<u>ETF</u>	<u>Ticker</u>	<u>CUSIP</u>	<u>Ex-Dividend Date</u>	<u>Total Distribution</u>	<u>Return of Capital</u>
The Long-Term Care ETF	OLD	47103U 40 7	03/31/17	\$ 0.25913200	\$ 0.03719945
The Long-Term Care ETF	OLD	47103U 40 7	06/30/17	\$ 0.09912900	\$ 0.01423037
The Long-Term Care ETF	OLD	47103U 40 7	09/29/17	\$ 0.15856200	\$ 0.02276222