



**Part II Organizational Action** (continued)

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ \_\_\_\_\_  
IRC Sections 368(a), 368(b), 354(a) and 358(a)  
Treas. Reg. section 1.358-2

**18** Can any resulting loss be recognized? ▶ There is no gain or loss recognized as a result of this merger. Aggregate basis will be the same for each shareholder after the merger has been completed.

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ The merger will be an organizational action reportable in the 2017 tax year.

**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 ▶ 07/03/17

Print your name ▶ Allen Welch Title ▶ Assistant Treasurer

**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.                                       |      |

**Attachment to Form 8937**

**Merger Details - Sections 10, 12, 14 and 15**

| Janus Emerging Markets Fund ('Acquired Fund')<br>Shares Surrendered |           |       |        | Janus Henderson Emerging Markets Fund ('Acquiring Fund')<br>Shares Received |           |       |        |              |
|---|-----------|-------|--------|---|-----------|-------|--------|--------------|
| Ticker  | CUSIP     | Class | NAV    | Ticker  | CUSIP     | Class | NAV    | Merger Ratio |
| JMFAX   | 47103E551 | A     | 9.3022 | HEMAX   | 47103X757 | A     | 9.9063 | 0.93901860   |
| JMFCX   | 47103E544 | C     | 9.1662 | HEMCX   | 47103X740 | C     | 9.5639 | 0.95841655   |
| JMFDX   | 47103E536 | D     | 9.2413 | HEMDX   | 47103X732 | D     | 9.9529 | 0.92850325   |
| JMFIX   | 47103E528 | I     | 9.2733 | HEMIX   | 47103X724 | I     | 9.9492 | 0.93206489   |
| ----  | ----      | ----  | ----   | HEMRX   | 47103X716 | N     | 9.9500 | N/A          |
| JMFSX   | 47103E510 | S     | 9.3375 | HEMSX   | 47103X674 | S     | 9.9522 | 0.93823476   |
| JMFTX   | 47103E494 | T     | 9.2647 | HEMTX   | 47103X666 | T     | 9.9522 | 0.93091980   |

*NAVs shown are as of immediately prior to the merger.*

*Merger Ratio is the number of Acquiring Fund shares received per one Acquired Fund share surrendered.*