## (December 2011) Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-2224

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Janus World Allocation Fund 01-0909818 3 Name of contact for additional information 4 Telephone No. of contact 5 Email address of contact Janus Fund Services fundtax@janus.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 720 S Colorado Blvd. Suite 290A Denver, CO 80246 8 Date of action 9 Classification and description 04/05/2013 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 Organizational Action Attach additional statements if needed. See back of form for additional guestions. Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► On April 5, 2013, the Janus World Allocation Fund (the 'Acquired Fund') merged into the Janus Global Allocation Fund - Moderate ('the Acquiring Fund') in a tax-free reorganization. The reorganization comprised: (i) the transfer of all of the assets of the Acquired Fund to the Acquiring Fund in exchange for Acquiring Fund shares and the assumption by the Acquiring Fund of the Acquired Fund's liabilities; and (ii) the distribution of those Acquiring Fund shares by the Acquired Fund pro rata to its shareholders on complete liquidation and termination of the Acquired Fund. As a result of this reorganization, Acquired Fund shareholders of all classes surrendered their Acquired Fund shares in exchange for Acquiring Fund shares of the corresponding class equal in value of the Acquired Fund shares surrendered (as of April 5, 2013). See Attachment for more information. 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 15 share or as a percentage of old basis ► The merger will qualify as a Section 368(a) or as a tax-free exchange described in the IRS code. See Attachment for merger ratios. 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 ► There is no change to aggregate basis as a result of the merger.

Part I		Organizational Action (continued)					
			n(s) and subsection(s) upon which the tax t	reatmen	t is based <b>•</b>	<b>—</b>	
		368(a), 368(b), 354(a) and 358(a) ection 1.358-2					
11603.1	teg. s	ection 1.330-2					
		resulting loss be recognized? ► There is eholder after the merger has been com	is no gain or loss recognized as a resul pleted.	t of this	merger. A	ggregate bas	is will be the same
		any other information necessary to implemable in the 2013 tax year.	ment the adjustment, such as the reportab	ole tax ye	ear ► <u>The m</u>	nerger will be	an organizational
Sign Here	belief		nined this return, including accompanying sche f preparer (other than officer) is based on all info				
	Print	your name ► Allen Welch		Title▶	Assistant	Treasurer	I
Paid Prepa		Print/Type preparer's name	Preparer's signature	Date		Check if self-employed	PTIN
Use C	nly	Firm's name				Firm's EIN ▶	
	-	Firm's address ▶				Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

## **Attachment to Form 8937**

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

Janus World Allocation Fund ('Acquired Fund') Shares Surrendered				Janus Global Allocation Fund - Moderate ('Acquiring Fund') Shares Received				
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	Merger Ratio
JAMPX	47103A369	A	9.5684	JMOAX	47103A880	A	12.6418	0.75688589
JCMPX	47103A351	С	9.4139	JMOCX	47103A872	С	12.4810	0.75425847
				JNSMX	47103E718	D	12.6900	1
JIMPX	47103A344	I	9.6142	JMOIX	47103A864	Ι	12.6912	0.75754854
JSMPX	47103A336	S	9.5332	JMOSX	47103A856	S	12.5557	0.75927268
JAMTX	47103A328	T	9.5682	JSPMX	471023515	T	12.6768	0.75478039

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.