

2017 Janus Henderson Aspen Series - Foreign Taxes Paid

Foreign taxes paid by a mutual fund and passed through to its shareholders may be eligible for a federal tax deduction or credit. For 2017, the following portfolios qualified for and made the election to pass through foreign taxes paid by each portfolio to investors (the amount shown in Column 27 of the "Janus Aspen ICI Primary Layout 2017" spreadsheet). The percent of ordinary income earned in 2017 (the amount shown in Column 17 of the "Janus Henderson Aspen ICI Primary Layout 2017" spreadsheet) attributable to income from foreign sources is provided below. Country by country reporting is no longer required.

Janus Henderson VIT Overseas Portfolio	93.70%
Janus Henderson VIT Global Allocation Portfolio - Moderate	49.44%

Please consider the charges, risks, expenses and investment objectives carefully before investing. For a prospectus or, if available, a summary prospectus containing this and other information, please call Janus Henderson at 800.668.0434 or download the file from janushenderson.com/VIT. Read it carefully before you invest or send money.

For questions or additional information concerning taxes, please consult your tax attorney or accountant for advice.

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309-45-415627 02-18

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2017 Percentage of Dividends Eligible for the Corporate Dividends Received Deduction

Mutual fund dividends derived from certain domestic corporations may be eligible for the dividends received deduction (DRD) for corporations. A portion of the ordinary income dividend (Column 14 plus Column 15 of the "Janus Henderson Aspen ICI Primary Layout 2017" spreadsheet) paid in 2017 may qualify for this deduction. The table below shows the portion of the ordinary dividends attributable to such domestic corporations.

<i>Portfolio</i>	<i>Corporate DRD Percentage</i>
Janus Henderson VIT Research Portfolio	100%
Janus Henderson VIT Enterprise Portfolio	72%
Janus Henderson VIT Global Research Portfolio	78%
Janus Henderson VIT Balanced Portfolio	66%
Janus Henderson VIT Mid Cap Value Portfolio	100%
Janus Henderson VIT Flexible Bond Portfolio	0%
Janus Henderson VIT Global Technology Portfolio	59%
Janus Henderson VIT Overseas Portfolio	0%
Janus Henderson VIT Forty Portfolio	0%
Janus Henderson VIT Global Allocation Portfolio - Moderate	22%
Janus Henderson VIT U.S. Low Volatility Portfolio	100%
Janus Henderson VIT Global Unconstrained Bond Portfolio	6%

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Percentage of Dividends from U.S. Government Obligations for 2017

Portfolio	US Treasury	OTHER DIRECT OBLIGATIONS			Total	OTHER INDIRECT OBLIGATIONS		Total
		Federal Farm Credit Bank	Federal Home Loan Bank	Student Loan Marketing Association		Federal Home Loan Mortgage Corporation	Federal National Mortgage Association	
Janus Henderson VIT Research Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Enterprise Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Global Research Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Balanced Portfolio	4%	0%	0%	0%	0%	1%	8%	9%
Janus Henderson VIT Mid Cap Value Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Flexible Bond Portfolio	9%	0%	0%	0%	0%	3%	16%	19%
Janus Henderson VIT Global Technology Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Overseas Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Forty Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Global Allocation Portfolio - Moderate	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT U.S. Low Volatility Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Henderson VIT Global Unconstrained Bond Portfolio	3%	0%	0%	0%	0%	0%	0%	0%

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