

Part II **Organizational Action** *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ _____

[Section 368\(a\) of the United States Internal Revenue Code of 1986](#)

[Treasury Regulations Section 1.368-2\(g\)](#)

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 2023 tax year.](#)

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 ▶ 07/20/2023

Paid Preparer Use Only	Print your name ▶ Allen Welch	Preparer's signature	Title ▶ Assistant Treasurer	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

Merger Details - Sections 10, 12, 14 and 15

Janus Henderson International Opportunities Fund (the "Target Fund") Shares Surrendered				Janus Henderson Overseas Fund (the "Acquiring Fund") Shares Received				
Ticker	CUSIP	Class	NAV	Ticker	CUSIP	Class	NAV	Merger Ratio
HFOAX	47103X310	A	19.5721	JDIAX	47103C480	A	43.6556	0.44832965
HFOCX	47103X294	C	17.9742	JIGCX	47103C472	C	42.8021	0.41993734
HFODX	47103X286	D	19.4473	JNOSX	47103E775	D	43.2368	0.44978583
HFOIX	47103X278	I	19.4549	JIGFX	47103C464	I	43.3577	0.44870692
HFOSX	47103X260	N	19.3606	JDINX	47103D835	N	43.1476	0.44870630
HFORX	47103X245	R	19.1241	JDIRX	47103C456	R	42.9407	0.44536070
HFOQX	47103X237	S	19.5184	JIGRX	47103C449	S	43.2800	0.45097967
HFOTX	47103X229	T	19.5759	JAOSX	471023846	T	43.2949	0.45215256

NAVs shown are as of immediately prior to the merger.

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