

# Tax Year 2023

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 This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.

JANUS HENDERSON INVESTORS  
 PO Box 219109  
 Kansas City, MO 64121-9109  
 1-800-525-3713

RECIPIENT'S Name, Street Address (including apt. no.), City, State, and Zip Code

AFTAB A KHAN &  
 SEEMI A KHAN JT WROS  
 2394 SCUPPERS LN  
 WOODBRIDGE VA 22191-6391

Department of the Treasury - Internal Revenue Service

<b>RECIPIENT'S TIN</b>	***-**-9829
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## Form 1099-B • Proceeds From Broker and Barter Exchange Transactions (OMB No. 1545-0715)

1a. Description	1b. Date Acquired	1c. Date Sold or Disposed	1d. Net Proceeds	1e. Cost or Other Basis	1g. Wash Sale Loss Disallowed	Gain (Loss)	2. Type of Gain or Loss	4. Federal Income Tax Withheld	5. If Checked, Noncovered Security	12. If Checked, Basis Reported to IRS	Cost Basis Method
Transaction Detail	Share Price	Quantity Sold									

### Short-term transaction(s) for which basis is reported to the IRS; report on Form 8949, Part I, with Box A checked.

Fund Name: <b>TRITON FUND D SHARES</b>	Account No.: <b>74-203549846</b>	Payer's TIN: <b>01-0825912</b>	CUSIP No.: <b>47103E692</b>									
TO GRTH INC D 203549846	25.38	26.476	12/20/22	11/30/23	671.96	594.71	0.00	77.25	S	0.00	<input checked="" type="checkbox"/>	ACST
<b>Total</b>					671.96	594.71	0.00	77.25				

### Long-term transaction(s) for which basis is reported to the IRS; report on Form 8949, Part II, with Box D checked.

Fund Name: <b>TRITON FUND D SHARES</b>	Account No.: <b>74-203549846</b>	Payer's TIN: <b>01-0825912</b>	CUSIP No.: <b>47103E692</b>									
TO GBL SLCT D 203549846	25.38	222.501	VARIOUS	11/30/23	5,647.08	4,998.00	0.00	649.08	L	0.00	<input checked="" type="checkbox"/>	ACST
TO GRTH INC D 203549846	25.38	196.025	VARIOUS	11/30/23	4,975.12	4,403.29	0.00	571.83	L	0.00	<input checked="" type="checkbox"/>	ACST
<b>Total</b>					10,622.20	9,401.29	0.00	1,220.91				

## Instructions for Recipient of Form 1099-B

Brokers and barter exchanges must report proceeds from (and in some cases, basis for) transactions to you and the IRS on Form 1099-B.

**Recipient's taxpayer identification number (TIN).** For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN)), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

**Account number.** May show an account or other unique number the payer assigned to distinguish your account.

**CUSIP number.** Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number.

**Applicable check box on Form 8949.** This box is not provided. However, refer to the header above the redemption(s) and/or exchange(s) as it will provide guidance on where to report this transaction on Form 8949 and Schedule D (Form 1040), and which check box is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

**Box 1a.** Shows a brief description, share price and quantity of shares that were sold.

**Box 1b.** If the cost basis method is known, then this box may show an acquired date. If various acquisition dates apply, then this box will populate with the phrase **VARIOUS**. If the cost basis is not known, then this box will populate with the phrase **UNKNOWN**.

**Box 1c.** Shows the trade date of the sale or exchange.

**Box 1d.** Shows the cash proceeds, reduced by any commissions or transfer taxes related to the sale, for transactions involving mutual funds. Report this amount on Form 8949 or on Schedule D (Form 1040) (whichever is applicable) as explained in the Instructions for Schedule D (Form 1040).

**Box 1e.** Generally shows the cost or other basis of securities sold. If box 5 is checked and the cost basis is unknown, then this box will populate with an @ sign. See the Instructions for Form 8949, Instructions for Schedule D (Form 1040), or Pub. 550 for details.

**Box 1g.** Shows the amount of nondeductible loss in a wash sale transaction. A wash sale occurs when shares are redeemed or exchanged at a loss and all or a portion of the shares are repurchased within a 61-day period, beginning 30 days before the sale and ending 30 days after the sale. This includes purchases made with reinvested dividends. All or a portion of any loss resulting from the sale is disallowed. However, the disallowed loss is added back to the cost basis and used to calculate gains and losses on future redemptions. For details on wash sales, see Schedule D (Form 1040) instructions, Instructions for Form 8949, and Pub. 550.

**Gain (Loss) Box.** Shows the amount of the gain or loss of the security sold. Losses are shown in parenthesis.

**Box 2.** Generally shows a gain or loss. An **S** will populate if the gain or loss is short-term (shares redeemed or exchanged were held for one year or less). An **L** will populate if the gain is long-term (shares redeemed or exchanged were held for more than one year). If the gain or loss is unknown, this box will populate with an @ sign.

**Box 4.** Shows backup withholding. Generally, a payer must backup withhold if you did not furnish your TIN to the payer.

See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

**Box 5.** If checked, the securities sold were noncovered securities and the cost basis provided in box 1e will not be reported to the IRS. For mutual funds, a noncovered security is a security acquired before 2012, or when the cost basis is unknown. If this box is checked, the information in boxes 1b, 1e, 1g, Gain (Loss), and 2 may be unavailable.

**Box 6.** Will not be shown; however, box 1d will show net proceeds.

**Cost Basis Method Box.** Shows the cost basis method used to report the cost basis amount in box 1e. If the cost basis is not known, then this box will populate with the phrase **UNKNOWN**. Refer to the abbreviations and brief descriptions shown below.

- ACST - Average Cost
- FIFO - First In, First Out
- HIFO - Highest Cost, First Out
- LIFO - Last In, First Out
- LGUT - Loss/Gain Utilization
- LOFO - Lowest Cost, First Out
- SLID - Specific Lot Identification

**Box 12.** If checked, the basis in box 1e will be reported to the IRS and box 2 will populate with an **L** or **S**. If box 12 is checked on Form 1099-B and NO adjustment is required, refer to Instructions for Schedule D (Form 1040), as you may be able to report your transaction directly on Schedule D (Form 1040).

**Note:** Boxes 1f, 3, 7-11, and 13-16 are not included because they are not applicable.

### Form 8949 or Schedule D Reporting

Gains and/or losses from redemptions and/or exchanges of shares may need to be reported on Form 8949 or on Schedule D. When a security is sold it will be reported in the applicable category(ies) shown below.

- Short-term transaction(s) for which basis is reported to the IRS; report on Form 8949, Part I, with Box A checked.
- Short-term transaction(s) for which basis is **NOT** reported to the IRS; report on Form 8949, Part II, with Box B checked.
- Long-term transaction(s) for which basis is reported to the IRS; report on Form 8949, Part II, with Box D checked.
- Long-term transaction(s) for which basis is **NOT** reported to the IRS; report on Form 8949, Part II, with Box E checked.
- Transaction(s) for which basis is **NOT** reported to the IRS and short-term and long-term determination is unknown. You must determine the short-term and long-term basis based upon your records and report it on Form 8949, Part I, with Box B checked, or Part II, with Box E checked, as appropriate.

In addition, the proceeds from the sale of your security may be split between long-term and short-term shares, or as covered or noncovered securities. **Please refer to the Instructions for Schedule D, Instructions for Form 8949 or Pub. 550 or contact your tax professional for additional assistance.**

### Additional Information

#### Cost Basis Information on Noncovered Securities

Average Cost information is generally provided on Form 1099-B and may be used to determine the gain or loss on the redemption or exchange of noncovered shares. This information is not reported to the IRS for shares acquired prior to 2012, or when the cost basis

is unknown. Therefore, it is the taxpayer's responsibility to track and report the cost basis on the sale of an uncovered security.

Janus Henderson Investors calculates the cost basis using the Average Cost method. However, there are other IRS-approved methods for calculating cost basis. To determine whether you are eligible to use the information provided and whether this method is best for your tax situation, please consult your tax advisor. You may also refer to Pub. 550.

### Cost Basis Information on Covered Securities

Janus Henderson Investors supports several cost basis accounting methods and is required to report the cost basis on covered shares to the IRS on Form 1099-B. However, Janus Henderson Investors defaults to the Average Cost method on covered securities. The Average Cost method may be revoked until the time of the first redemption (or for a minimum of one year after the election has been made). Once a redemption has occurred using the Average Cost method, the shares that have been averaged together will retain the average cost basis until they are fully depleted. A different method may be selected for future shares purchased into the account, but cannot be applied retroactively.

Although the cost basis method on shares sold may not be changed, the cost basis may be changed on future purchases by visiting [janushenderson.com/costbasis](http://janushenderson.com/costbasis), or by communicating the change in writing.

### Cost Basis Methods:

- Average Cost: Janus Henderson Investors' default method. This method uses the average price of shares.
- First In, First Out: The first shares purchased (oldest shares) are depleted first.
- Highest Cost, First Out: The highest cost shares are depleted first.
- Last In, First Out: The last shares purchased (newest shares) are depleted first.
- Loss/Gain Utilization Method: This method evaluates losses and gains as well as holding period and depletes tax lots with losses before tax lots with gains.
- Lowest Cost, First Out: The lowest cost shares are depleted first.
- Specific Lot Identification: This method allows the investor to specifically identify which shares should be depleted at the time of each sale. FIFO, LIFO, LOFO, and LGUT are also forms of Specific Lot Identification.

If we are unable to provide cost basis and gain or loss information for your fund account, it may be due to one of the following scenarios: (1) merger or transfer activity in the fund account and basis was not provided, (2) the fund account was established prior to our average cost period on noncovered shares, (3) an adjustment affecting prior years was processed on noncovered shares, or (4) it was not provided at the shareholder's request on noncovered shares. In order to calculate the cost basis, you will need to refer to the statements for the fund account.

**Note:** If you redeemed shares at a loss in December and all or a portion of that loss is later disallowed under the wash sale rules due to a repurchase within 30 days in January, you may receive a corrected Form 1099-B in February.

**Future developments.** For the latest information about any developments related to Form 1099-B and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form1099b](http://www.irs.gov/form1099b).