

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Pursuant to IRC Sec. 301(c)(1), the portion of a distribution which is a dividend (as defined in IRC Sec. 316), is includable in gross income. Pursuant to IRC Sec. 301(c)(2), the portion of distribution which is not a dividend, shall be applied against and reduce the adjusted tax basis of the stock.

18 Can any resulting loss be recognized? ▶ No loss is recognized on the return of capital distribution. The reduction in shareholder basis may affect the amount of gain or loss realized on the sale of the shares.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ This organizational action is reportable with respect to the taxable year ended December 31, 2016.

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 ▶ _____ Date ▶ _____

Paid Preparer Use Only	Print your name ▶ <u>A signed copy is maintained by the issuer</u>	Preparer's signature	Title ▶ _____	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 ▶ _____				

JHF - Hedged Equity & Income Fund
 27-5412302
 Fiscal Year ended December 31, 2016
 Supplemental Attachment to Form 8937

Cusip	Ticker Symbol	Record date	Ex-Dividend Date	Payable Date	Total Distribution Per Share	Non Taxable Return of Capital Per share	Taxable Distribution Per Share
47804L102	HEQ	3/11/2016	3/9/2016	3/31/2016	0.376	0.213586	0.162414
47804L102	HEQ	6/13/2016	6/9/2016	6/30/2016	0.376	0.213586	0.162414
47804L102	HEQ	9/12/2016	9/8/2016	9/30/2016	0.376	0.213586	0.162414
47804L102	HEQ	12/12/2016	12/8/2016	12/30/2016	0.376	0.213586	0.162414