



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

**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See Attachment](#)

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**18** Can any resulting loss be recognized? ▶ [Tax-free reorganization under IRC Section 368\(a\). No gain or loss is recognized](#)

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**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_

[The reportable tax year is 2025](#)

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**Sign Here** 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.

Signature ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Print your name ▶ [A signed copy is maintained by the issuer](#) Title ▶ \_\_\_\_\_

<b>Paid Preparer Use Only</b>	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶	Firm's EIN ▶			
	Firm's address ▶	Phone no.			

**JHF II - New Opportunities Fund**

**Merger Date : August 22, 2025**

RETIRING FUND INFORMATION							ACQUIRING FUND INFORMATION							Conversion Ratio 4 Digit NAV
Cusip	Ticker	Fund Name	Class Name	TNA	Shares	4 Digit NAV	Cusip	Ticker	Fund Name	Class Name	TNA	Shares	4 Digit NAV	
47805A105	JASOX	JHF II New Opportunities Fund	CLASS A	228,240,190.670	11,579,498.340	19.7107	47805T468	JSJAX	JHF II SMALL CAP DYNAMIC GWTH	CLASS A	32,748,401.86	1,970,334.463	16.6207	1.18591275
47805A204	JBSOX	JHF II New Opportunities Fund	CLASS C	1,277,313.840	74,198.856	17.2147	47805T450	JSJCX	JHF II SMALL CAP DYNAMIC GWTH	CLASS C	270,682.48	17,327.478	15.6216	1.10198059
47805A303	JHSOX	JHF II New Opportunities Fund	CLASS I	11,920,893.600	588,841.338	20.2447	47805T443	JSJIX	JHF II SMALL CAP DYNAMIC GWTH	CLASS I	1,326,257.85	78,285.182	16.9414	1.19498389
47805A501	JSSOX	JHF II New Opportunities Fund	CLASS R2	201,479.960	10,242.124	19.6717	47805T435	JSJFX	JHF II SMALL CAP DYNAMIC GWTH	CLASS R6	78,452,534.20	4,584,347.124	17.1131	1.14951119
47805A709	JUSOX	JHF II New Opportunities Fund	CLASS R4	22,152.890	1,101.946	20.1034								
47805A881	JWSOX	JHF II New Opportunities Fund	CLASS R6	1,664,215.640	81,407.329	20.4431		N/A	JHF II SMALL CAP DYNAMIC GWTH	NAV	176,867,647.75	10,325,324.25	17.1295	

**Form 8937: Lines 15, 16 and 17:**

The merger is intended to be a tax-free reorganization pursuant to Section 368(a) of the Internal Revenue Code. The aggregate tax basis of the shares of the Acquiring Fund received by the shareholders will be the same as the aggregate tax basis of the shares of the Retiring Fund. The holding period of the shares of the Acquiring Fund received by the shareholder includes the holding period of the shares of the Retiring Fund. Total shares of the Retiring Fund should be multiplied by the merger ratio in order to calculate the shares in the Acquiring Fund. The information contained on this form is not intended to be used as tax advice. Consult your tax professional about tax consequences of a merger.