

**JANUS ASPEN SERIES OVERSEAS PORTFOLIO**  
**Foreign Taxes Paid and Foreign Source Income**

Janus Aspen Series Overseas Portfolio (the Portfolio) has made an election under Section 853 of the Internal Revenue Code to provide to its shareholders the benefit of foreign tax credits for 2013. Accordingly, shareholders who file a U.S. federal income tax return will be entitled to a foreign tax credit or a deduction in computing their income tax liability for 2013.

The table below contains the Portfolio's Foreign Tax Percentage and Foreign Source Income Factor (by country) for 2013. Multiply the foreign tax percentage by the amount shown in Column 27 of the "Janus Aspen ICI Primary Layout 2013" spreadsheet to determine the amount of foreign tax paid per share to each country. Multiply the foreign source income factor by the total amount shown in Column 17 of the "Janus Aspen ICI Primary Layout 2013" spreadsheet to determine the amount of foreign source income per share from each country.

To figure your foreign tax credit, use the information calculated above to complete IRS Form 1118.

<u>Country</u>	<u>Foreign Tax Factor</u>	<u>Foreign Source Income Factor</u>
Australia	0.0000	0.0126
Brazil	0.1390	0.0253
China	0.0000	0.0280
Colombia	0.1245	0.0122
Cyprus	0.0000	0.0037
France	0.2614	0.0308
Germany	0.1096	0.0107
Hong Kong	0.0000	0.0436
India	0.0000	0.0885
Japan	0.1206	0.0237
Mexico	0.0051	0.0010
Spain	0.2068	0.0350
Sri Lanka	0.0000	0.0071
Sweden	0.0000	0.0294
Turkey	0.0330	0.0032
United Kingdom	0.0000	0.0046
	<u>1.0000</u>	<u>0.3594</u>

*Please consider the charges, risks, expenses and investment objectives carefully before investing. For a prospectus containing this and other information, please call Janus at 1-800-525-0020 or download the file from [janus.com/info](http://janus.com/info). Read it carefully before you invest or send money.*

For more detailed information about taxes, consult your tax attorney or accountant for advice.

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**JANUS ASPEN SERIES GLOBAL ALLOCATION PORTFOLIO - MODERATE**  
**Foreign Taxes Paid and Foreign Source Income**

Janus Aspen Series Global Allocation Portfolio - Moderate (the Portfolio) has made an election under Section 853 of the Internal Revenue Code to provide to its shareholders the benefit of foreign tax credits for 2013. Accordingly, shareholders who file a U.S. federal income tax return will be entitled to a foreign tax credit or a deduction in computing their income tax liability for 2013.

The table below contains the Portfolio's Foreign Tax Percentage and Foreign Source Income Factor (by country) for 2013. Multiply the foreign tax percentage by the amount shown in Column 27 of the "Janus Aspen ICI Primary Layout 2013" spreadsheet to determine the amount of foreign tax paid per share to each country. Multiply the foreign source income factor by the total amount shown in Column 17 of the "Janus Aspen ICI Primary Layout 2013" spreadsheet to determine the amount of foreign source income per share from each country.

To figure your foreign tax credit, use the information calculated above to complete IRS Form 1118.

<u>Country</u>	<u>Foreign Tax Factor</u>	<u>Foreign Source Income Factor</u>
Australia	0.0102	0.0093
Austria	0.0059	0.0004
Belgium	0.0281	0.0021
Bermuda	0.0000	0.0008
Brazil	0.0603	0.0085
Canada	0.0412	0.0023
Chile	0.0003	0.0000
China	0.0281	0.0062
Columbia	0.0119	0.0007
Cyprus	0.0000	0.0005
Denmark	0.0503	0.0029
Finland	0.0080	0.0005
France	0.1359	0.0080
Germany	0.0626	0.0054
Greece	0.0000	0.0005
Hong Kong	0.0000	0.0094
India	0.0000	0.0044
Indonesia	0.0052	0.0008
Ireland	0.0000	0.0005
Israel	0.0002	0.0000
Italy	0.0092	0.0005
Japan	0.1042	0.0132
Luxembourg	0.0015	0.0011
Malaysia	0.0000	0.0001
Mexico	0.0137	0.0009
Netherlands	0.1028	0.0061
New Zealand	0.0118	0.0013
Peru	0.0004	0.0002
Philippines	0.0022	0.0002
Poland	0.0097	0.0008
Portugal	0.0021	0.0001
Russia	0.0079	0.0012
Singapore	0.0000	0.0023
South Africa	0.0017	0.0005
South Korea	0.0178	0.0015
Spain	0.0578	0.0074
Sri Lanka	0.0013	0.0007
Sweden	0.0026	0.0065
Switzerland	0.0946	0.0071
Thailand	0.0139	0.0013
Taiwan	0.0807	0.0052
Turkey	0.0159	0.0011
United Arab Emirates	0.0000	0.0008
United Kingdom	0.0000	0.0235
	<u>1.0000</u>	<u>0.1468</u>

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## 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 "JAS Primary Layout 2013" spreadsheet) paid in 2013 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 Aspen Janus Portfolio	<b>100%</b>
Janus Aspen Enterprise Portfolio	<b>100%</b>
Janus Aspen Global Research Portfolio	<b>48%</b>
Janus Aspen Balanced Porfolio	<b>44%</b>
Janus Aspen Flexible Bond Portfolio	<b>0%</b>
Janus Aspen Overseas Portfolio	<b>2%</b>
Janus Aspen Forty Portfolio	<b>100%</b>
Janus Aspen Global Technology Portfolio	<b>0%</b>
Janus Aspen Perkins Mid Cap Value Portfolio	<b>72%</b>
Janus Aspen Moderate Allocation Portfolio	<b>15%</b>
Janus Aspen Protected Series - Growth Portfolio	<b>0%</b>
Janus Aspen INTECH U.S. Low Volatility Portfolio	<b>88%</b>

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## Percentage of Dividends from U.S. Government Obligations for 2013

Portfolio	OTHER DIRECT OBLIGATIONS					OTHER INDIRECT OBLIGATIONS		
	US Treasury	Federal Farm Credit Bank	Federal Home Loan Bank	Student Loan Marketing Association	Total	Federal Home Loan Mortgage Corporation	Federal National Mortgage Association	Total
Janus Aspen Series Janus Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Enterprise Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Worldwide Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Balanced Portfolio	4%	0%	0%	0%	0%	2%	7%	9%
Janus Aspen Series Perkins Mid Cap Value Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Flexible Bond Portfolio	6%	0%	0%	0%	0%	5%	12%	17%
Janus Aspen Series Global Technology Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Overseas Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Forty Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series Moderate Allocation Portfolio	1%	0%	0%	0%	0%	0%	2%	2%
Janus Aspen Series Protected Series - Growth Portfolio	0%	0%	0%	0%	0%	0%	0%	0%
Janus Aspen Series INTECH U.S. Low Volatility Portfolio	0%	0%	0%	0%	0%	0%	0%	0%

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