



**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](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

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

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ \_\_\_\_\_  
[The reportable tax year is 2016.](#)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**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.

**John Hancock Small Cap Equity Fund**  
**Merger Date: May 13, 2016**

RETIRING FUND INFORMATION							ACQUIRING FUND INFORMATION							Conversion Ratio
CUSIP	TICKER	Fund Name	Class / Series	TNA	Shares	4 Digit NAV	CUSIP	TICKER	Fund Name	Class / Series	TNA	Shares	4 Digit NAV	
409905700	SPVAX	JHF SMALL CAP EQUITY FUND	CLASS A	279,536,563.760	9,613,720.057	29.0768	47805A105	JASOX	JHF II NEW OPPORTUNITIES FUND	CLASS A	334,276.42	14,996.810	22.2898	1.30448905
409905809	SPVBX	JHF SMALL CAP EQUITY FUND	CLASS B	6,505,673.600	254,247.129	25.5880								1.14796903
409905882	SPVCX	JHF SMALL CAP EQUITY FUND	CLASS C	20,287,523.840	792,594.122	25.5964	47805A204	JBSOX	JHF II NEW OPPORTUNITIES FUND	CLASS C	126,212.03	5,702.428	22.1330	1.15648127
409905841	SPVIX	JHF SMALL CAP EQUITY FUND	CLASS I	10,025,660.750	321,385.460	31.1951	47805A303	JHSOX	JHF II NEW OPPORTUNITIES FUND	CLASS I	82,367.17	3,694.126	22.2968	1.39908417
409905825	SPVSX	JHF SMALL CAP EQUITY FUND	CLASS R6	1,540,400.070	49,153.347	31.3387	47805A881	JWSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R6	82,344.60	3,694.131	22.2907	1.40590919
							47805A402	JRSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R1	83,234.59	3,739.090	22.2607	
							47805A501	JSSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R2	82,372.93	3,694.126	22.2984	
							47805A600	JTSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R3	82,233.53	3,694.126	22.2606	
							47805A709	JUSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R4	83,807.55	3,758.941	22.2955	
							47805A808	JVSOX	JHF II NEW OPPORTUNITIES FUND	CLASS R5	82,387.75	3,694.126	22.3024	
							47803X875	JISOX	JHF II NEW OPPORTUNITIES FUND	CLASS 1	54,972,292.42	2,451,722.550	22.4219	
							47803X883	n/a	JHF II NEW OPPORTUNITIES FUND	NAV CLASS	138,885,974.09	6,232,696.328	22.2834	

**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.