



Giving Fund Shares to Organizations Form

To gift Vanguard mutual fund shares to an organization

Thank you for your interest in gifting Vanguard fund shares—an excellent way to help a favorite organization now while potentially easing the impact of estate taxes for you in the future.

How to give your shares

You and the authorized representative(s) of the recipient organization must complete this form. Before you begin, you should know that:

- The minimum amount you can give is \$1,000.
- The shares you're giving must come from a Vanguard nonretirement account. (If you wish to give from a Vanguard retirement account, complete our IRA Distribution Form instead of this form.)
- If your shares are held at another financial institution, you'll have to arrange the transfer through that institution.
- If your shares are held by a trust or corporation, or if you're the agent for the account owner, you may need to provide additional documentation. Call us at 800-662-2739.

Follow these steps to complete this form:

1. As the giver of the fund shares, you complete only Section 1.
2. Send the form, along with the enclosed Organization Resolution and postage-paid envelope, to your recipient.
3. Ask your recipient to complete Section 2—as well as our Account Registration Form and our Organization Resolution, if necessary—and to mail the forms (plus any other required documentation) to us using the postage-paid envelope provided.

If your recipient doesn't already own shares of the fund you're giving, your gift must meet the fund's minimum initial investment. You can find fund minimums at vanguard.com/us/funds.

Once your shares have been transferred to the organization's account, they may be exchanged for shares of another Vanguard fund or sold.

Processing your request

We'll process your request as soon as we receive the completed form and any other required documentation in good order. If both you and your recipient haven't fully completed the form, processing will be delayed and the timing of your gift may be affected. You and your recipient will receive a written confirmation after we complete the transfer.

Tax considerations

If you're planning your gift for a particular year, make sure we receive your completed form by the last business day of that year.

Be aware that Vanguard doesn't provide tax or legal advice. Since giving fund shares may have gift, estate, and income tax consequences, you should consult your tax advisor or estate planning attorney.



Mailing information

Make a copy of your completed form for your records.

Mail your completed form and any attached documentation in the enclosed postage-paid envelope.

If you don't have
a postage-paid
envelope, mail to: > Vanguard
P.O. Box 1110
Valley Forge, PA 19482-1110

For overnight
delivery, mail to: > Vanguard
455 Devon Park Drive
Wayne, PA 19087-1815

Reminder

The authorized representative(s) of the recipient organization must attach a completed Organization Resolution (if we don't already have one on file) and a completed Account Registration Form (if the shares are being gifted to a new Vanguard account).





Giving Fund Shares to Organizations Form

Use this form to gift Vanguard mutual fund shares held in a nonretirement account to an organization. You must complete a separate form for each account from which you're gifting shares and for each recipient organization.

Don't use this form if you're gifting shares to a family or personal trust account.

Print in capital letters and use black ink.

Questions?
Call 800-662-2739.
If you need other forms, go to vanguard.com/serviceforms.

1. Account information

After you complete this section, the authorized representative(s) of the recipient organization must complete Section 2, as well as the enclosed Account Registration Form and Organization Resolution, if necessary.

Provide the full, legal name. >

Name of account owner *first, middle initial, last*

Name of joint account owner *first, middle initial, last*

Fund shares you want to gift

We'll apply the following cost basis methods to the transfer:

- For covered shares (those acquired on or after January 1, 2012). The preferred method designated on the fund or account. If no preferred method was designated, we'll apply average cost (our default method).
- For noncovered shares (those acquired before January 1, 2012). Average cost only.

Note: We can only provide average cost information to you for noncovered shares. That's because we won't know which cost basis method the current owner might have used to report gains or losses to the IRS in the past or which tax lots remain in the account if the current owner sold some of the shares before 2012. Even if you indicate an acquisition date for any noncovered holdings below, we can only transfer the basis using the average cost method.

All funds must be held in the same account. >

Account number

Check one.

Total amount. Give all assets in this account.

If you check this box, you must provide your transfer instructions in Table 1 and/or Table 2. >

Partial amount. Transfer ownership of the following assets only.
List the funds you want to transfer in the appropriate table(s) on the next page. **Note:** If the amount you indicate for a fund is more than the available balance for that fund, we'll transfer the entire balance of that fund.



Table 1. Funds you want to gift using the average cost (default) method or the first in, first out method (if designated as the preferred method on the fund or account).

If you need more space to list additional funds, either photocopy this section or attach additional sheets as necessary. Each sheet must be signed and dated and include the account number.

Fund number	Account number	Dollar amount <i>or</i> Number of shares <i>or</i> Percentage
		\$ %
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		\$ %

Table 2. Funds you want to gift using the specific identification method.

You can use this method to report sales of both covered and noncovered shares to the IRS. However, for noncovered shares, Vanguard can only provide average cost information. **Note:** The specific identification method doesn't need to be designated as the preferred method on the fund or account in order to request it here.

If you need more space to list additional funds, either photocopy this section or attach additional sheets as necessary. Each sheet must be signed and dated and include the account number.

Fund number	Account number	Number of shares	Date shares acquired <i>mm/dd/yyyy</i>
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Gift recipient

Name of organization

Cost basis information for gifted shares

Vanguard is required to calculate the cost basis of the transferred securities according to the reporting rules for gifted shares. We'll deem this transfer as a gift unless one of the following is true. **Note:** Vanguard won't adjust the basis of securities for gift tax paid, if any.

Check all that apply.

The transferring account and receiving account have an owner in common.

Transfers from my account to this recipient are ineligible for gift-related basis adjustments.*

*For federal tax purposes.

The account owner(s) must sign on page 3.



Signature(s) of account owner(s)

I/We agree to transfer ownership of my/our Vanguard fund shares as instructed on this form.

Sign exactly as your name is registered on the Vanguard account. >

Signature of account owner X	Date <i>mm/dd/yyyy</i>
Print name	

Sign exactly as your name is registered on the Vanguard account. >

Signature of joint owner X	Date <i>mm/dd/yyyy</i>
Print name	

If additional signatures are required, photocopy this page and mail the copy with this form.

2. Recipient organization information

This section must be completed and signed by the authorized representative(s) of the organization receiving the shares.

Name of organization	
Street	
City, state, zip	Country <i>if not U.S.</i>
Daytime phone <i>area code, number, extension</i>	
Employer or other taxpayer ID number	

Return ALL pages of this form, even if some sections are left blank.



Organization Resolution

The organization must have an Organization Resolution on file with us that names the persons authorized to conduct transactions on its behalf.

You must check a box. >

<input type="checkbox"/> The organization has an Organization Resolution on file at Vanguard.
<input type="checkbox"/> The organization is submitting an Organization Resolution with this form.

Account to receive the gifted shares

Shares can only be transferred between accounts in the same Vanguard fund. Once the transfer is complete, the shares may then be exchanged or sold. See **Exchange or sell the shares** below.

Check one.

<input type="checkbox"/> Existing nonretirement Vanguard mutual fund account. Transfer assets to the account indicated below.
Account number

<input type="checkbox"/> New nonretirement Vanguard mutual fund account. Transfer assets to a new account. Important: The organization must complete our Account Registration Form and an Organization Resolution and submit both along with this form.
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Exchange or sell the shares *optional*

Check one of the following options only if your organization doesn't want the gifted assets to remain invested in the same funds as they were when transferred.

<input type="checkbox"/> Exchange the shares for shares of another Vanguard fund.	
Fund number	Fund name

<input type="checkbox"/> Sell the shares and mail a check to the address the organization has on file at Vanguard.
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The authorized representative(s) of the recipient organization must sign on page 5.



Signature(s) of recipient organization representative(s)

The authorized representative(s) must sign below. The signer(s) must be listed on the Organization Resolution as authorized to act on behalf of the organization.

By signing below, the authorized representative(s) acknowledges that the recipient organization:

- Has full authority and legal capacity to accept Vanguard fund shares.
- Has received a prospectus of each fund in which the organization is investing and agrees to be bound by its terms.

If the recipient organization is a U.S. entity, the authorized representative(s) certifies under penalties of perjury that:

1. The employer or other taxpayer ID number given on this form is correct.
2. The recipient organization is not subject to backup withholding because (a) it is exempt from backup withholding, or (b) it has not been notified by the Internal Revenue Service (IRS) that it is subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified it that it is no longer subject to backup withholding.

Important: Cross out item 2 if the organization has been notified by the IRS that it is currently subject to backup withholding because it has failed to report all interest or dividends on its tax return.
3. The recipient organization is a U.S. entity.
4. The Foreign Account Tax Compliance Act (FATCA) code(s) entered on this form (if any) indicating that the organization is exempt from FATCA reporting is correct.

If the recipient organization is not a U.S. entity, it will complete the appropriate Form W-8 electronically to certify its foreign status, including its FATCA status, and to claim treaty benefits, if applicable.

Sign in the center of the box. ➤

Signature of authorized representative X	Date <i>mm/dd/yyyy</i>
Print name	

Sign in the center of the box. ➤

Signature of authorized representative X	Date <i>mm/dd/yyyy</i>
Print name	

Return ALL pages of this form, even if some sections are left blank.

