



Gift of Nonretirement Assets to Existing Vanguard Account Form

To gift assets from your Vanguard nonretirement account to an individual, trust, or charitable organization that also has a Vanguard nonretirement account

Tax considerations

If you want to guarantee your gift will apply to the current year, we must receive this form in good order at least 3 business days prior to the last business day of the year. For information on the tax consequences of gifting, consult a qualified tax professional.

Unless you select a different cost basis method before the transfer, these default methods will apply:

- For covered mutual fund shares (those acquired on or after January 1, 2012): average cost.
- For all other covered securities (generally those acquired on or after January 1, 2011): first in, first out (FIFO).

If you haven't sold or transferred any covered shares using the average cost method, you can select another method for your covered shares. If you've already sold or transferred covered shares using the average cost method and have since chosen a new method, your new method will apply only to shares purchased after the change.

To set or change your preferred cost basis method for each holding prior to the transfer, do one of the following:

- Log on to your Vanguard account, and from the menu, choose **My Accounts** and select **Account maintenance**. Then, under **Account profile**, select **Cost basis method** and follow the instructions.
- Complete and submit our Cost Basis Method Election Form (available at vanguard.com/literature).

Important: For noncovered mutual fund shares (those acquired before January 1, 2012), we can only provide you with average cost information.

Gift to a minor

If the new owner isn't of legal age for their state of residence, you'll have to establish the account as a custodianship under the Uniform Gifts/Transfers to Minors Act (UGMA/UTMA) for your state.

With an UGMA/UTMA account, you—or anyone else—can add assets to the account at any time. Such gifts and transfers are irrevocable.

Processing your request

- We'll process your request as soon as we're able. You and the recipient will receive a written confirmation once the transfer is complete.
- If an open order will affect the assets you're gifting, your request may be delayed. Vanguard retains the right to cancel any open order.
- If you're gifting Vanguard mutual fund shares and the recipient doesn't already own shares of that fund, your gift must meet the fund's minimum investment. You can find fund minimums at vanguard.com/fundlist.
- Once the shares are transferred, the recipient can exchange or redeem the assets by logging on to their Vanguard account or by calling us.
- While we can split a position into fractional shares and move those shares, an account can't hold a position of less than one full share. Any transferred position of less than one full share may be liquidated (commission-free) at the closing price on the day we process the transfer. This may create a taxable event. If you're moving assets from a brokerage account and you specify a dollar amount, the value of the holdings will be determined by the closing price as of the day preceding the day we process your request. If you're moving assets from a Vanguard mutual fund account, the value of the holdings will be determined by the closing price on the day we process your request.

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Gift of Nonretirement Assets to Existing Vanguard Account Form

Use this form to gift assets held in your Vanguard nonretirement account to an individual, a trust, or a charitable organization that also has a Vanguard nonretirement account.

Don't use this form if you want to gift assets from a Vanguard retirement account or if the receiver holds an account with another institution.

Complete a separate form for each gift recipient.

Print in capital letters and use black ink.

1. Current account owner information

Name of individual <i>first, middle initial, last</i> or trust or organization			
Last 4 digits of Social Security number or Employer ID number		Zip code	
Vanguard Brokerage account number <i>8-digits</i> or mutual fund account number <i>11-digits</i>			
Name of co-trustee/custodian/joint account owner/authorized individual			

2. Assets to gift

If you've selected a preferred cost basis method for the investment you're gifting, we'll use that preferred method. If you haven't selected a preferred cost basis method, we'll use our applicable default method: Average cost for mutual fund shares and first in, first out (FIFO) for all other securities.

Note: For each asset you're gifting, indicate only one amount type (all shares, number of shares, or dollar amount).

Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___
Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___
Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___
Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___
Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___
Asset name, symbol, or CUSIP number	All shares <input type="checkbox"/>	Number of shares	Dollar amount \$	Select one. <input type="checkbox"/> Preferred/Default method <input type="checkbox"/> Date shares acquired ___/___/___

To list more assets, copy this page or provide the information on a separate sheet.

3. Recipient information

If the recipient doesn't have a Vanguard account, please have them contact us before you complete this form. >

Name of individual <i>first, middle initial, last</i> or trust or organization										
Vanguard Brokerage account number <i>8-digits</i> or mutual fund account number <i>11-digits</i>										

4. Authorization of the current account owner(s)/full agent(s)

By signing below, you acknowledge that you hereby irrevocably relinquish all rights, title, and interest to the assets listed in Section 2. You understand that by reregistering the assets, you lose full rights, ownership, and any claim to the assets.

If the recipient you've identified in Section 3 is an individual or if the transfer exceeds \$1 million to a charity, a Medallion signature guarantee or voice verification is required. If you choose to obtain a signature guarantee, don't sign until you're in the presence of an authorized officer.

Signature of account owner, trustee, authorized individual, or custodian X	Today's date <i>mm dd yyyy</i> M M - D D - Y Y Y Y
Signature of co-trustee, joint account owner, or authorized individual X	Today's date <i>mm dd yyyy</i> M M - D D - Y Y Y Y

If the recipient you've identified in Section 3 is an individual or if the transfer exceeds \$1 million to a charity, a Medallion signature guarantee or voice verification is required. >

Check this box if you intend to use voice verification in lieu of a signature guarantee. You must already be enrolled in the service.

Medallion signature guarantee *if required*

Authorized officer's title	Signed guarantee stamp <i>must be original and state "Medallion guaranteed"</i>
Name of institution	
Date <i>mm dd yyyy</i> M M - D D - Y Y Y Y	

Applies to all signatures in Section 4.

Mailing information

Overnight mail

Vanguard Brokerage Services
5951 Lockett Court, Suite A1
El Paso, TX 79932-1882

Questions?

Call 877-662-7447.
Say "gift" when prompted.

Standard mail

Vanguard Brokerage Services
P.O. Box 982901
El Paso, TX 79998-2901