



Cost Basis Update Form— Noncovered Shares

This form can be used to provide missing cost basis information for noncovered securities in your nonretirement accounts.

Vanguard does not report cost basis for noncovered securities to the IRS. Vanguard cannot update cost basis information for covered securities.

A security is covered if it is:

- Stock shares purchased on or after 1/1/2011.
- Mutual fund shares purchased on or after 1/1/2012.
- Notes, bonds, or options purchased on or after 1/1/2014 for less complex debt, or after 1/1/2016 for complex debt.

IMPORTANT

- Cost basis on covered securities CAN NOT be updated using this form.
- Vanguard cannot update cost basis information for **covered securities** that transferred in from an outside institution; you must contact the other firm to request an adjustment. The cost basis for covered securities transferred into Vanguard from another firm will need to be submitted by that firm directly to Vanguard.
- For **noncovered shares**, Vanguard will only process information as it is provided on this form with the required information. Third-party statements will not be accepted.
- The IRS regulations only apply to taxable accounts. Vanguard does not provide cost basis services for IRA accounts.

You can find more information on cost basis through our cost basis resource center. Navigate to Investor Resources & Education > Taxes > Do you have cost basis resources? > Learn more about cost basis

Cost basis information

Use the table in Section 2 to provide cost basis information for **noncovered** holdings. For holdings with multiple purchase dates, provide cost basis information for each purchased lot. Information we require:

Section 1	Please provide your account number on page 3.
Section 2 Cost basis information	Please provide items A to E on the table on page 3.
A. Description	Provide the security name.
B. Symbol or CUSIP number	Provide the symbol or CUSIP number obtainable from your statements or transaction history.
C. Acquisition date	Provide each purchased lot. List dates of reinvested dividends as separate lots. Your total shares must match the total shares missing cost. Please provide in a two-digit month and day format. Example: 01/01/2010
D. Quantity	The total number of shares you are providing basis for must equal the total shares missing cost.
E. Total cost basis	Provide the total cost basis. This may be adjusted to include commissions and fees, corporate actions, wash sales, and return of capital or principal payments. Total cost = Quantity x Cost Per Share
Section 3: Please review	Authorization

Sample request

A	B	C	D	E
Description	Symbol or CUSIP number	Acquisition date	Quantity	Total cost basis
Apple Inc.	AAPL	2/2/2002	10.1234	\$1,000.00
Apple Inc.	AAPL	3/3/2003	20.1234	\$2,546.11
Apple Inc.	AAPL	4/4/2004	12.1234	\$1,503.64
AT & T	00206R102	5/5/2005	100.0000	\$2,347.00

Section 1: Vanguard account information *Submit one form per account.*

Account number

Section 2: Cost basis information

The total number of shares you are providing basis for must equal the total shares missing cost

MUTUAL FUNDS:

ONLY Provide total shares and total cost for all noncovered mutual funds. Individual tax lots are not required.

[illegible]

Section 3: Authorization *Please read.*

This form can be used to provide cost basis information for noncovered securities in your nonretirement accounts. You may also use this form to change certain cost basis information you previously provided to Vanguard. You are responsible for reporting accurate cost basis on your tax returns.

Noncovered shares are any shares that are not covered shares as defined above. If you provide us with cost basis information for your noncovered shares, we will report this additional information to you as a courtesy, but not to the IRS, on your Form 1099-B. Your tax forms will clearly indicate what information is, and is not, reported to the IRS.

We do not guarantee the accuracy of cost basis information provided by you. It is important you verify this information using your own records when calculating gains or losses for tax reporting purposes. You are responsible for tracking your cost basis, holding period, and accurately reporting capital gains and losses on your annual tax filings. The reporting requirements imposed on broker-dealers and mutual fund companies do not mitigate your responsibility to accurately report capital gains and losses on your tax filings.

Calculating your cost basis for tax purposes can be complicated. We encourage you to review IRS Publication 550, Investment Income and Expenses (Including Capital Gains and Losses), visit the IRS website, or consult your tax advisor for assistance. Vanguard does not provide tax advice and cannot assist you with cost basis calculations for noncovered shares or shares with unknown cost basis. You may want to seek assistance from a tax or legal advisor to determine your cost basis.

By submitting this form, you:

Authorize and instruct Vanguard to include the information you have provided on Form 1099-B; understand that Vanguard will not verify the accuracy of the information you have provided; acknowledge that Vanguard does not make any representation or give advice regarding your use of the information; agree that Vanguard will not be liable for any loss or damage arising out of your use of the information; acknowledge that Vanguard does not provide tax or legal advice; understand and agree that if you have questions about your individual tax situation, you will consult a tax advisor; and, acknowledge that the tax information reported to you on Supplemental/Informational Form 1099-B is not intended to be used, and cannot be used by you, for the purpose of avoiding penalties that may be imposed on taxpayers.

You can log in to vanguard.com and return this completed form through your secure message center. Alternatively, you can mail it to:

Vanguard
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