



Vanguard[®]

What's included:

- Form
- Postage-paid envelope

Taxpayer ID Number Certification (W-9) Form

To provide your taxpayer ID number to Vanguard

Important: Do not complete this form if you are a nonresident alien or represent a foreign entity. You must certify your taxpayer ID number by providing Vanguard with a completed IRS Form W-8, Certificate of Foreign Status.

Taxpayer ID number not applied for

If you or your business have not yet applied for a Social Security number (SSN), employer ID number (EIN), or individual taxpayer ID number (ITIN), you must complete one of the following forms and submit it to the appropriate government office—**before submitting the enclosed form to Vanguard**:

- Form SS-5, Application for a Social Security Card (available online at www.ssa.gov and from your local Social Security Administration office).
- Form SS-4, Application for Employer Identification Number (available from the IRS by calling **800-TAX-FORM** or visiting www.irs.gov).
- IRS Form W-7, Application for IRS Individual Taxpayer Identification Number (available from the IRS by calling **800-TAX-FORM** or visiting www.irs.gov).

Taxpayer ID number applied for, but not yet received

If you have applied for an SSN, EIN, or ITIN but have not yet received it, complete the enclosed form by entering the date applied for in Section 2. Once you mail the form, you have seven days to send Vanguard a completed IRS Form W-9, Request for Taxpayer Identification Number and Certification, before we begin backup withholding on interest and dividend payments.* We will continue backup withholding on those payments until we receive your W-9. If we receive your W-9 within 60 days, we may refund you this backup withholding.

All other payments are subject to backup withholding immediately.

We will continue backup withholding until we receive your certified taxpayer ID number.

*Backup withholding is the percentage of your income payments that Vanguard must retain and pay to the IRS in certain situations to ensure taxes are paid.

Name and identification number to provide in Section 2

Account type	Name to provide	ID number to provide
Individual	Individual	Social Security number (SSN) or individual taxpayer ID number (ITIN)
Joint	Owner who will be reporting income	SSN or ITIN
Sole proprietor	Owner of business	SSN, ITIN, or employer ID number (EIN)
Trust, estate, or pension plan trust	Trust, estate, or pension plan trust	SSN, ITIN, or EIN
Corporation or partnership	Corporation or partnership	EIN
Limited-liability company	Entity, corporation, or partnership	Owner's SSN or ITIN for disregarded entity; EIN for corporation or partnership

Other account types:

Uniform Gifts/Trusts to Minors Act (UGMA/UTMA)	Minor (custodian must sign form)	Minor's SSN or ITIN
Revocable savings trust (grantor is also trustee)	Grantor-trustee	SSN, ITIN, or EIN
Guardianship/Custodial	Ward, minor, or incompetent (legal guardian must sign form)	Ward's, minor's, or incompetent's SSN or ITIN
Broker/nominee	Broker/nominee	EIN



Taxpayer ID Number Certification (W-9) Form

Use this form to provide your taxpayer ID number to Vanguard.
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

Type of taxpayer *Check one.*

Individual Sole proprietorship Trust Corporation Partnership

Limited liability company (LLC)

LLC tax classification *Check one.*

D (disregarded entity) C (corporation) P (partnership)

Other

Specify.

Provide the full, legal name as it appears on your Social Security card, business charter, or other legal document.

Name of account owner, minor, business, or trust

Name of individual *first, middle initial, last* or business or trust

Daytime phone *area code, number, extension*

Evening phone *area code, number, extension*

Street address *A P.O. box or rural route is NOT acceptable; address can be military APO or FPO.*

Street

City, state, zip

You must complete this section.

Citizenship

U.S. Resident alien

Country of Citizenship *if not U.S.*

Vanguard fund account numbers *List only the account numbers to which this taxpayer ID number certification applies.*

If you need more space to list additional accounts, photocopy this page. >

Fund number	Fund name	Account number
Fund number	Fund name	Account number
Fund number	Fund name	Account number
Fund number	Fund name	Account number

Vanguard Brokerage account numbers *List only the account numbers to which this taxpayer ID number certification applies.*

Account number
Account number

2. Taxpayer ID number

- Enter your taxpayer ID number in the appropriate box below. If you do not provide your taxpayer ID number, Vanguard will withhold and pay to the IRS the required percentage of your reportable payments.
- **Important:** If you falsify information on this form or make any other false statement that leads to no backup withholding on an account that should be subject to backup withholding, you are subject to a \$500 penalty from the IRS and may be subject to certain criminal penalties, including fines and imprisonment. In addition, you will be subject to a \$50 penalty from the IRS unless your failure is due to reasonable cause and not willful neglect.

If you have applied for an SSN, ITIN, or EIN but have not received it, enter the date on which you applied. >

Social Security number (SSN) or individual taxpayer ID number (ITIN) - - - -
or
Employer ID number (EIN) -

3. Exemption from backup withholding *if applicable*

- Check this box if you are an entity and are exempt from backup withholding. You may be exempt if your entity is one of the following:
- Corporation.
 - Financial institution.
 - 501(a) exempt organization or an IRS, corporate retirement plan, 403(b)(7), Keogh, or 401(k).
 - Any agency or instrumentality of the United States.
 - Any subdivision or instrumentality of a state, the District of Columbia, or a possession of the United States.
 - Any agency, political subdivision, or instrumentality of a foreign government.
 - Any agency or instrumentality of an international organization.
 - U.S. registered securities or commodities dealer.
 - Real estate investment trust (REIT).
 - Entity registered under the Investment Company Act of 1940.
 - Middleman (nominee or custodian, for example).
 - Common trust fund operated by a bank under Section 584(a).
 - Exempt charitable remainder trust or a nonexempt trust described in Section 4947(a)(1).

4. Certification

- If I am a U.S. citizen, a U.S. resident alien, or a representative of a U.S. entity, I certify under penalties of perjury that:
 1. The taxpayer identification number I have given on this form is correct (or I am waiting for a number to be issued to me).
 2. I am not subject to backup withholding because (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding.
 3. I am a U.S. citizen or other U.S. person (as defined by the IRS in its Form W-9 instructions).
- If I am a nonresident alien, I am required to complete the appropriate Form W-8 to certify my foreign status. I understand that I am not under penalties of perjury certifying the above information.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. Item 2 does not apply to contributions to an individual retirement arrangement (IRA). The IRS does not require your consent to any provision of this document other than the certification required to avoid backup withholding.

Signature of account owner, custodian, or authorized individual	Date <i>mm/dd/yyyy</i>

Mailing information

Make a copy of your completed form for your records.

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

If you do not 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

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Vanguard—a trusted partner known for putting clients first. Let us help you achieve your long-term financial goals.

Vanguard's unique advantages: An unwavering focus on clients. Exceptional value. Plain talk.



P.O. Box 1110
Valley Forge, PA 19482-1110

Connect with Vanguard® > www.vanguard.com > 800-662-2739