## (December 2017 Department of the Treasury

## **Report of Organizational Actions Affecting Basis of Securities**

▶ See separate instructions.

OMB No. 1545-0123

Internal Revenue Service Reporting Issuer Part I 2 Issuer's employer identification number (EIN) 1 Issuer's name Vanguard S&P Small-Cap 600 ETF Shares 27-2948555 3 Name of contact for additional information Telephone No. of contact 5 Email address of contact Vanguard Investor and Client Information 877-662-7447 online@vanguard.com 6 Number and street (or P.O. box if mail is not delivered to street address) of contact 7 City, town, or post office, state, and ZIP code of contact Valley Forge, PA 19482 P.O. Box 2600 8 Date of action 9 Classification and description 3/14/2023 Regulated Investment Company - ETF Shares 10 CUSIP number 11 Serial number(s) 12 Ticker symbol 13 Account number(s) VIOO 921932828 Organizational Action Attach additional statements if needed. See back of form for additional guestions. Part II Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action ► A 2 for 1 share split of the Vanguard S&P Small-Cap 600 ETF Shares ("the Fund") occurred at market open on March 14, 2023 for shareholders of record as of March 13, 2023. Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per 15 share or as a percentage of old basis The stock split was a non-taxable transaction. On March 14, 2023, the Fund shareholders of record received 2 shares of the Fund for every 1 share owned before the share split. The shareholder's aggregate basis in the Fund will be the same immediately after the share split as it was before the split, but the shareholder's basis per share will be 1/2 of the basis immediately prior to the share split. Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► The basis of each pre-split share of the Fund should be multiplied by the inverse of the split ratio to determine the post-split basis per share.

18 Can any resulting loss be recognized? ▶ Not applicable.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  20 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  30 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  31 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  32 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  32 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  33 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  34 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  35 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  36 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  36 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  37 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  38 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ None.  39 Provide any other information to the tax treatment is a best of the tax year.  30 Provide any other information to the tax year.  30 Provide any other information to the tax	Part		Organi	izational Action (continue	d)		
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