

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

Part I Reporting Issuer

1 Issuer's name <u>Vanguard S&P Small-Cap 600 ETF Shares</u>		2 Issuer's employer identification number (EIN) <u>27-2948555</u>	
3 Name of contact for additional information <u>Vanguard Investor and Client Information</u>	4 Telephone No. of contact <u>877-662-7447</u>	5 Email address of contact <u>online@vanguard.com</u>	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact <u>P.O. Box 2600</u>		7 City, town, or post office, state, and ZIP code of contact <u>Valley Forge, PA 19482</u>	
8 Date of action <u>3/14/2023</u>		9 Classification and description <u>Regulated Investment Company - ETF Shares</u>	
10 CUSIP number <u>921932828</u>	11 Serial number(s)	12 Ticker symbol <u>VIOO</u>	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

14 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.

15 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 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.

16 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.

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ Internal Revenue Code Sections 305(a), 307(a), and 1223(4).

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.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here Signature ▶ Signed copy is maintained by the issuer Date ▶ 3/23/2023

Print your name ▶ Deborah Perch Title ▶ Director of Fund Tax

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.