



IRA Distribution to Charitable Beneficiary

Use this form if your organization is designated as a beneficiary and would like to request a one-time distribution from a deceased owner's Vanguard IRA.

Print in capital letters and use black ink.

1. Deceased IRA owner's information

You'll receive assets from all IRA accounts on which your organization is a beneficiary, including the account provided.

Provide the full legal name. >

First name	MI	Last name	Suffix
Last four digits of Social Security number or individual taxpayer ID number			Zip code
Birth date or trust date <i>mm/dd/yyyy</i>		Date of death <i>mm/dd/yyyy</i>	
Account number <i>if known</i>			

2. Organization information

Name of charity/organization	
Organization representative	Daytime phone <i>area code, number, extension</i>
Taxpayer ID number	

You must complete this entire section. >

Country where organization was established

<input type="checkbox"/> U.S. <input type="checkbox"/> Other*
Country of citizenship <i>if not U.S.</i>

Tax residency

<input type="checkbox"/> U.S. <input type="checkbox"/> Other*
Country of tax residence <i>if not U.S.</i>

Tax status *Check as applicable*

<input type="checkbox"/> Our organization is exempt from taxation under IRC Section 501(a).

***Note:** Direct Distributions can only be completed to charities organized and operating in the United States. Non-U.S. charities will need to establish a Vanguard inherited IRA to receive assets. Please contact us for additional information.

Organization street or mailing address

Street	
City, state, zip	Country <i>if not U.S.</i>

3. Distribution instructions

Where applicable, shares will be distributed from the IRA owner's settlement fund or existing Money Market Fund. When such funds aren't available, we understand that our organization representative may need to initiate securities transactions with a Vanguard representative to make the necessary funds available before any distributions can be made.

☐ **Option A.** Liquidate assets we're entitled to and mail a check payable to our organization at the address provided above.

☐ **Option B.** Liquidate all assets and exchange the proceeds into our existing Vanguard nonretirement account.

Vanguard account number

4. Income tax withholding election *Check as applicable*

☐ Don't withhold federal or state income tax from distribution amount.

- Regardless of your withholding election, you're responsible for paying any tax due on the taxable portion of your distribution.
- You may be subject to penalty taxes if federal and state taxes are due and either your estimated tax payments or the amount of tax you have withheld is insufficient under IRS rules or your state's rules.

5. Legal requirements

Important: You must attach the following documents to this form before we can proceed with your request:

- Form W-9 certifying your organization's taxpayer identification number and charitable status.
- A current copy of your organization's document such as a Secretary's Certificate or Certificate of Good Standing confirming the authorized signatories of the organization.

6. Authorization of organization representative

By signing below, we acknowledge that:

- We have read and understand these distribution instructions and further acknowledge that these instructions are binding.
- The Organization Representative identified in Section 2 is duly authorized by resolution of the board of directors or other governing body of the organization, or under the organization's charter or other organizing document, to act on behalf of the organization. The Organization Representative specifically has the authority to
 - Sign documents related to Vanguard mutual fund accounts and Vanguard Brokerage Accounts on behalf of the Organization.
 - Perform securities transactions on behalf of the organization without restriction.

We further acknowledge that Vanguard will issue the required tax forms regarding the distribution(s) at the end of the calendar year. Any such forms will reflect the name of the organization requesting the distribution and the name of the original IRA owner and be mailed to the address indicated herein.

You must sign with today's date here. >

Signature of organization representative	Today's date mm dd yyyy
X	M M - D D - Y Y Y Y
Print name	

Signature of certifying individual	Today's date mm dd yyyy
X	M M - D D - Y Y Y Y
Title	Print name