



Vanguard®

ABN 72 072 881 086. AFS License 227263. Vanguard US Total Market Shares Index ETF

Computershare

All correspondence to: Computershare Investor Services Pty Limited GPO Box 2975 Melbourne Victoria 3001 Australia Enquiries (within Australia) 1300 757 905 (outside Australia) 61 3 9415 4813 Facsimile 1-300-534-987 www.computershare.com

007472 023 VTS



LEVEL EFFECT SF A/C 100 OGILVIE ST ESSENDON VIC 3040

Holder Account Number Co.ID HIN WITHHELD V T S

3 March 2022

2021 US Annual Withholding Tax Statement Vanguard US Total Market Shares Index ETF

Below is your Annual Withholding Tax Statement for the dividends declared during the 2021 calendar year for the Fund named above. Computershare Inc, as US Withholding Agent, is required to send this Withholding Tax Statement under Regulations of the Internal Revenue Service (IRS) of the United States of America (US). In some circumstances the withholding tax rate applied is 30% being the maximum non treaty rate. If your country has a tax treaty with the US you may be able to claim a lower withholding tax rate in future by completing an IRS Form W-8BEN for individuals or Form W-8BEN-E for entities. You can download a Form by accessing Computershare website: www-au.computershare.com/Investor/Company - enter the appropriate Fund name, select 'all printable forms' and scroll down to USA Tax Forms.

All monetary amounts are expressed in US Dollars and have been rounded off to the nearest whole dollar.

Amended Amendment No. 2 1 0 3 4 4 2 1 8 1 Unique form identifier OMB No. 1545-0096

Form 1042-S - Foreign Person's U.S. Source Income Subject to Withholding 2021

Information about Form 1042-S and its separate instructions is at www.irs.gov/form1042s.

Form 1042-S table with fields for income, tax, and recipient information. Includes sections for withholding agent (Computershare) and recipient (Vanguard US Total Market Share Index ETF).

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form 1042-S (2021) Copy B - For Recipient

The information on this form is being furnished to the Internal Revenue Service. Department of the Treasury - Internal Revenue Service

21VTS

U.S. Income Tax Filing Requirements

Generally, every nonresident alien individual, nonresident alien fiduciary, and foreign corporation with United States income, including income that is effectively connected with the conduct of a trade or business in the United States, must file a United States income tax return. However, no return is required to be filed by a nonresident alien individual, nonresident alien fiduciary, or foreign corporation if such person was not engaged in a trade or business in the United States at any time during the tax year and if the tax liability of such person was fully satisfied by the withholding of United States tax at the source. Corporations file Form 1120-F; all others file Form 1040NR (or Form 1040NR-EZ if eligible). You may get the return forms and instructions at any United States Embassy or consulate or by writing to: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

En règle générale, tout étranger non-résident, tout organisme fidéicommissaire étranger non-résident et toute société étrangère percevant un revenu aux Etats-Unis, y compris tout revenu dérivé, en fait, du fonctionnement d'un commerce ou d'une affaire aux Etats-Unis, doit produire une déclaration d'impôt sur le revenu auprès des services fiscaux des Etats-Unis. Cependant aucune déclaration d'impôt sur le revenu n'est exigée d'un étranger non-résident, d'un organisme fidéicommissaire étranger non-résident, ou d'une société étrangère s'ils n'ont pris part à aucun commerce ou affaire aux Etats-Unis à aucun moment pendant l'année fiscale et si les impôts dont ils sont redevables, ont été entièrement acquittés par une retenue à la source sur leur salaire. Les sociétés doivent faire leur déclaration d'impôt en remplissant le formulaire 1120-F; tous les autres redevables doivent remplir le formulaire 1040NR (ou 1040NR-EZ s'ils en remplissent les conditions). On peut se procurer les formulaires de déclarations d'impôts et les instructions y afférentes dans toutes les Ambassades et tous les Consultats des Etats-Unis. L'on peut également s'adresser pour tout renseignement à: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Por regla general, todo extranjero no residente, todo organismo fideicomisario extranjero no residente y toda sociedad anónima extranjera que reciba ingresos en los Estados Unidos, incluyendo ingresos relacionados con la conducción de un negocio o comercio dentro de los Estados Unidos, deberá presentar una declaración estadounidense de impuestos sobre el ingreso. Sin embargo, no se requiere declaración alguna a un individuo extranjero, una sociedad anónima extranjera u organismo fideicomisario extranjero no residente, si tal persona no ha efectuado comercio o negocio en los Estados Unidos durante el año fiscal y si la responsabilidad con los impuestos de tal persona ha sido satisfecha plenamente mediante retención del impuesto de los Estados Unidos en la fuente. Las sociedades anónimas envían el Formulario 1120-F; todos los demás contribuyentes envían el Formulario 1040NR (o el Formulario 1040NR-EZ si les corresponde). Se podrá obtener formularios e instrucciones en cualquier Embajada o Consulado de los Estados Unidos o escribiendo directamente a: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Im allgemeinen muss jede ausländische Einzelperson, jeder ausländische Bevollmächtigte und jede ausländische Gesellschaft mit Einkommen in den Vereinigten Staaten, einschliesslich des Einkommens, welches direkt mit der Ausübung von Handel oder Gewerbe innerhalb der Staaten verbunden ist, eine Einkommensteuererklärung der Vereinigten Staaten abgeben. Eine Erklärung, muss jedoch nicht von Ausländern, ausländischen Bevollmächtigten oder ausländischen Gesellschaften in den Vereinigten Staaten eingereicht werden, falls eine solche Person während des Steuerjahres kein Gewerbe oder Handel in den Vereinigten Staaten ausgeübt hat und die Steuerschuld durch Einbehaltung der Steuern der Vereinigten Staaten durch die Einkommensquelle abgegolten ist. Gesellschaften reichen den Vordruck 1120-F ein; alle anderen reichen das Formblatt 1040NR (oder wenn passend das Formblatt 1040NR-EZ) ein. Einkommensteuererklärungen und Instruktionen können bei den Botschaften und Konsulaten der Vereinigten Staaten eingeholt werden. Um weitere Informationen wende man sich bitte an: Internal Revenue Service, 1201 N. Mitsubishi Motorway, Bloomington, IL 61705-6613.

Explanation of Codes

Box 1. Income code.

- Code Interest Income**
- 01 Interest paid by U.S. obligors—general
 - 02 Interest paid on real property mortgages
 - 03 Interest paid to controlling foreign corporations
 - 04 Interest paid by foreign corporations
 - 05 Interest on tax-free covenant bonds
 - 22 Interest paid on deposit with a foreign branch of a domestic corporation or partnership
 - 29 Deposit interest
 - 30 Original issue discount (OID)
 - 31 Short-term OID
 - 33 Substitute payment—interest
 - 51 Interest paid on certain actively traded or publicly offered securities¹
 - 54 Substitute payments—interest from certain actively traded or publicly offered securities¹

Dividend Income

- 06 Dividends paid by U.S. corporations — general
- 07 Dividends qualifying for direct dividend rate
- 08 Dividends paid by foreign corporations
- 34 Substitute payment — dividends
- 40 Other dividend equivalents under IRC section 871(m) (formerly 871(l))
- 52 Dividends paid on certain actively traded or publicly offered securities¹
- 53 Substitute payments-dividends from certain actively traded or publicly offered securities¹

Other Income

- 09 Capital gains
- 10 Industrial royalties
- 11 Motion picture or television copyright royalties
- 12 Other royalties (e.g., copyright, software, broadcasting, endorsement payments)
- 13 Royalties paid on certain publicly offered securities¹
- 14 Real property income and natural resources royalties
- 15 Pensions, annuities, alimony, and/or insurance premiums
- 16 Scholarship or fellowship grants
- 17 Compensation for independent personal services²
- 18 Compensation for dependent personal services²
- 19 Compensation for teaching²
- 20 Compensation during studying and training²
- 23 Other income
- 24 Qualified investment entity (QIE) distributions of capital gains
- 25 Trust distributions subject to IRC section 1445
- 26 Unsevered growing crops and timber distributions by a trust subject to IRC section 1445
- 27 Publicly traded partnership distributions subject to IRC section 1446
- 28 Gambling winnings³
- 32 Notional principal contract income⁴
- 35 Substitute payment — other
- 36 Capital gains distributions
- 37 Return of capital
- 38 Eligible deferred compensation items subject to IRC section 877A(d)(1)
- 39 Distributions from a nongrantor trust subject to IRC section 877A(f)(1)
- 41 Guarantee of indebtedness
- 42 Earnings as an artist or athlete — no central withholding agreement⁵
- 43 Earnings as an artist or athlete — central withholding agreement⁵
- 44 Specified Federal procurement payments
- 50 Income previously reported under escrow procedure⁶
- 55 Taxable death benefits on life insurance contracts

Boxes 3a and 4a. Exemption code (applies if the tax rate entered in boxes 3b and 4b is 00.00).

Code Authority for Exemption

Chapter 3

- 01 Effectively connected income

- 02 Exempt under IRC⁷
- 03 Income is not from U.S. sources
- 04 Exempt under tax treaty
- 05 Portfolio interest exempt under IRC
- 06 QI that assumes primary withholding responsibility
- 07 WFP or WFT
- 08 U.S. branch treated as U.S. Person
- 09 Territory FI treated as U.S. Person
- 10 QI represents that income is exempt
- 11 QSL that assumes primary withholding responsibility
- 12 Payee subjected to chapter 4 withholding
- 22 QDD that assumes primary withholding responsibility
- 23 Exempt under Section 897(l)
- 24 Exempt under Section 892

Chapter 4

- 13 Grandfathered payment
- 14 Effectively connected income
- 15 Payee not subject to chapter 4 withholding
- 16 Excluded nonfinancial payment
- 17 Foreign Entity that assumes primary withholding responsibility
- 18 U.S. Payees—of participating FFI or registered deemed-compliant FFI
- 19 Exempt from withholding under IGA⁸
- 20 Dormant account⁹
- 21 Other—payment not subject to chapter 4 withholding

Code Type of Recipient, Withholding Agent, Payer, or Intermediary

Chapter 3 Status Codes

- 03 Territory FI — treated as U.S. Person
- 04 Territory FI — not treated as U.S. Person
- 05 U.S. branch — treated as U.S. Person
- 06 U.S. branch — not treated as U.S. Person
- 07 U.S. branch — ECI presumption applied
- 08 Partnership other than Withholding Foreign Partnership
- 09 Withholding Foreign Partnership
- 10 Trust other than Withholding Foreign Trust
- 11 Withholding Foreign Trust
- 12 Qualified Intermediary
- 13 Qualified Securities Lender—Qualified Intermediary
- 14 Qualified Securities Lender— Other
- 15 Corporation
- 16 Individual
- 17 Estate
- 18 Private Foundation
- 19 International Organization
- 20 Tax Exempt Organization (Section 501(c) entities)
- 21 Unknown Recipient
- 22 Artist or Athlete
- 23 Pension
- 24 Foreign Central Bank of Issue
- 25 Nonqualified Intermediary
- 26 Hybrid entity making Treaty Claim
- 34 U.S. Withholding Agent — Foreign Branch of FI
- 35 Qualified Derivatives Dealer
- 36 Foreign Government — Integral part
- 37 Foreign Government — Controlled Entity

Pooled Reporting Codes¹⁰

- 27 Withholding Rate Pool — General
- 28 Withholding Rate Pool — Exempt Organization
- 29 PAI Withholding Rate Pool — General
- 30 PAI Withholding Rate Pool — Exempt Organization
- 31 Agency Withholding Rate Pool — General
- 32 Agency Withholding Rate Pool — Exempt Organization

Chapter 4 Status Codes

- 01 U.S. Withholding Agent — FI
- 02 U.S. Withholding Agent — Other
- 03 Territory FI — not treated as U.S. Person

- 04 Territory FI — treated as U.S. Person
- 05 Participating FFI — Other
- 06 Participating FFI — Reporting Model 2 FFI
- 07 Registered Deemed-Compliant FFI — Reporting Model 1 FFI
- 08 Registered Deemed-Compliant FFI — Sponsored Entity
- 09 Registered Deemed-Compliant FFI — Other
- 10 Certified Deemed-Compliant FFI — Other
- 11 Certified Deemed-Compliant FFI — FFI with Low Value Accounts
- 12 Certified Deemed-Compliant FFI — Non-Registering Local Bank
- 13 Certified Deemed-Compliant FFI — Sponsored Entity
- 14 Certified Deemed-Compliant FFI — Investment Advisor or Investment Manager
- 15 Nonparticipating FFI
- 16 Owner-Documented FFI
- 17 U.S. Branch — treated as U.S. Person
- 18 U.S. Branch — not treated as U.S. Person (reporting under Section 1471)
- 19 Passive NFFE identifying Substantial U.S. Owners
- 20 Passive NFFE with no Substantial U.S. Owners
- 21 Publicly Traded NFFE or Affiliate of Publicly Traded NFFE
- 22 Active NFFE
- 23 Individual
- 24 Section 501(c) Entities
- 25 Excepted Territory NFFE
- 26 Excepted NFFE — Other
- 27 Exempt Beneficial Owner
- 28 Entity Wholly Owned by Exempt Beneficial Owners
- 29 Unknown Recipient
- 30 Recalcitrant Account Holder
- 31 Nonreporting IGA FFI
- 32 Direct reporting NFFE
- 33 U.S. reportable account
- 34 Non-consenting U.S. account
- 35 Sponsored direct reporting NFFE
- 36 Excepted Inter-affiliate FFI
- 37 Undocumented Preexisting Obligation
- 38 U.S. Branch — ECI presumption applied
- 39 Account Holder of Excluded Financial Account¹¹
- 40 Passive NFFE reported by FFI¹²
- 41 NFFE subject to 1472 withholding
- 50 U.S. Withholding Agent — Foreign Branch of FI

Pooled Reporting Codes

- 42 Recalcitrant Pool — No U.S. Indicia
- 43 Recalcitrant Pool — U.S. Indicia
- 44 Recalcitrant Pool — Dormant Account
- 45 Recalcitrant Pool — U.S. Persons
- 46 Recalcitrant Pool — Passive NFFEs
- 47 Nonparticipating FFI Pool
- 48 U.S. Payees Pool
- 49 QI-Recalcitrant Pool—General¹³

Box 13j. LOB Code (enter the code that best describes the applicable limitation on benefits (LOB) category that qualifies the taxpayer for the requested treaty benefits).

- | LOB Code | LOB Treaty Category |
|----------|---|
| 02 | Government - contracting state/political subdivision/local authority |
| 03 | Tax exempt pension trust/Pension fund |
| 04 | Tax exempt/Charitable organization |
| 05 | Publicly-traded corporation |
| 06 | Subsidiary of publicly-traded corporation |
| 07 | Company that meets the ownership and base erosion test |
| 08 | Company that meets the derivative benefits test |
| 09 | Company with an item of income that meets the active trade or business test |
| 10 | Discretionary determination |
| 11 | Other |

1 This code should only be used if the income paid is described in Regulations section 1.1441-6(c)(2) and withholding agent has reduced the rate of withholding under an income tax treaty without the recipient providing a U.S. or foreign TIN.

2 If compensation that otherwise would be covered under Income Codes 17 through 20 is directly attributable to the recipient's occupation as an artist or athlete, use Income Code 42 or 43 instead.

3 Subject to 30% withholding rate unless the recipient is from one of the treaty countries listed under *Gambling winnings* (Income Code 28) in Pub. 515.

4 Use appropriate Interest Income Code for embedded interest in a notional principal contract.

5 Income Code 43 should only be used if Letter 4492, Venue Notification, has been issued by the Internal Revenue Service (otherwise use Income Code 42 for earnings as an artist or athlete). If Income Code 42 or 43 is used, Recipient Code 22 (artist or athlete) should be used instead of Recipient Code 16 (individual), 15 (corporation), or 08 (partnership other than withholding foreign partnership).

6 Use only to report gross income the tax for which is being deposited in the current year because such tax was previously escrowed for chapters 3 and 4 and the withholding agent previously reported the gross income in a prior year and checked the box to report the tax as not deposited under the escrow procedure. See the instructions to this form for further explanation.

7 This code should only be used if no other specific chapter 3 exemption code applies.

8 Use only to report a U.S. reportable account or non-consenting U.S. account that is receiving a payment subject to chapter 3 withholding.

9 Use only if applying the escrow procedure for dormant accounts under Regulations section 1.1471-4(b)(6). If tax was withheld and deposited under chapter 3, do not check box 7b ("tax not deposited with IRS pursuant to escrow procedure"). You must instead enter "3" in box 3 and complete box 3b.

10 Codes 27 through 33 should only be used by a QI (including a QI acting as a QDD), QSL, WP, or WT. Codes 36 through 38 should only be used by a QI acting as a QDD.

11 This code should only be used if income is paid to an account that is excluded from the definition of financial account under Regulations section 1.1471-5(b)(2) or under Annex II of the applicable Model 1 IGA or Model 2 IGA.

12 This code should only be used when the withholding agent has received a certification on the FFI withholding statement of a participating FFI or registered deemed compliant FFI that maintains the account that the FFI has reported the account held by the passive NFFE as a U.S. account (or U.S. reportable account) under its FATCA requirements. The withholding agent must report the name and GIN of such FFI in boxes 15d and 15e.

13 This code should only be used by a withholding agent that is reporting a payment (or portion of a payment) made to a QI with respect to the QI's recalcitrant account holders.