DTCC

Securing Today. Shaping Tomorrow.®

COST BASIS REPORTING SERVICE

CBRS TAX LOT INPUT (T)

VERSION 1.0

JULY 31, 2017

TABLE OF CONTENTS

COST BASIS TAX LOT INPUT (T)

COST BASIS TAX LOT INPUT (T)
DATATRAK SYSID: 36708 Production (46708 Test)
RECORD LENGTH: 1,000
RECORD TYPE: VARIABLE
REVISION DATE: 7/31/2017
Changes in red are to be implemented Q4 2017

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
Record Type	1	1	1	A/N	REQ	Always **T**. Rule If this field is populated with a value other than 'T', CBRS will drop the record as unknown.
Record Length	4	2	5	NUM	REQ	Always **1000**.
Record Content Indicator	2	6	7	A/N	REQ	Values: 01 = Original tax lot record 02 = Corrected tax lot record Edit If this field on the corresponding Asset Record is **02 = Corrected asset record**, then this field in at least one of the accompanying tax lot records must have a value of **02 = Corrected tax lot record.**
Transaction Type	2	8	9	A/N	REQ	**Firm to Firm:** 01 = ACATS 02 = Free DTC Deliver Order (Non-ACATS) 03 = Valued DTC Deliver Order 04 = Conversion 05 = Mutual Fund Transfer (Non-ACATS) [change of broker-dealer] 06 =Fed 07 = Physical Movement Settlement (Non-ACATS) 08 = OCC transfer (Non-ACATS) 09 = Non-Domestic Depository (Foreign) 10 = Other *11 – 25 Reserved for future use* **Firm & Transfer Agent:** **Agent submits/firm receives CBRS original/corrected record:** 26 = DWAC Deposit

COST BASIS TAX LOT INPUT (T) DATATRAK SYSID: 36708 Production (46708 Test) RECORD LENGTH: 1,000 RECORD TYPE: VARIABLE REVISION DATE: 7/31/2017 Changes in red are to be implemented Q4 2017						
FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						27 = Certificate Deposit
						28 = DRS Profile/DO
						29 – 35 Reserved for future use
						Firm submits/agent receives CBRS original/corrected record:
						36 = DWAC Withdrawal
						37 = Withdrawal by Transfer (WT)
						38 – 40 Reserved for future use
						Either Agent submits/firm receives or Firm submits/agent receives CBRS original/corrected record:
						41 = Direct Presentation
						42 – 45 Reserved for future use
						Firm & Fund (In-kind Mutual Fund Transfers):
						Fund submits/firm receives CBRS original/corrected record:
						46 = Fund to Firm Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type]
						47 – 50 Reserved for future use
						Firm submits/fund receives CBRS original/corrected record:
						51 = Firm to Fund Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type]
						52 – 55 Reserved for future use
						Either fund submits/firm receives or firm submits/fund receives CBRS original/corrected record:
						56 = Networking Transaction
						57 = Manual Mutual Fund Transfer
						58 – AIP
						59 – Alternative Investment (Non-AIP)
						60 – 65 Reserved for future use

<table>
<tr><td colspan="6">

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</td></tr>
<tr>
<th>FIELD NAME</th>
<th>LENGTH</th>
<th>START</th>
<th>END</th>
<th>TYPE</th>
<th>OPT/
REQ/
COND</th>
<th>COMMENTS</th>
</tr>
<tr>
<td>Transfer Control Number</td>
<td>30</td>
<td>10</td>
<td>39</td>
<td>A/N</td>
<td>REQ</td>
<td>

Association between the Asset (A) and the Tax Lot (T) records is established when the contents of the Control Number of the two records are equal.

Edit

If transaction type is **01 = ACATS**; this field should be the ACATS control number from the original transfer. For Transaction Type 01 = ACATS, CBRS will edit this field to ensure it is a 14-byte numeric value. (The format of the ACATS control number is CCYYDDDNNNNNNN.)

Best Practices

If transaction type is **02 = Free DTC Deliver Order (Non-ACATS)**, or **03 = Valued DTC Deliver Order**; this field is the IMS Transaction ID number (16 bytes) as specified on the original transaction processed at DTC.

If transaction type is **06 = Fed** and the transfer occurred at the Fed, this field is the Input Message Accountability Data (IMAD) number assigned by the Fed to the transfer.

If transaction type is 08 = OCC transfer (Non-ACATS), this field is the number assigned by the OCC to the transfer.

If transaction type is **26 = DWAC Deposit**, **27 = Certificate Deposit**, **28 = DRS Profile/DO**, **36 = DWAC Withdrawal**, **37 = Withdrawal by Transfer (WT)**; this field contains a reference ID number whose values and number of bytes changes depending on the original transaction processed at DTC.

If transaction type is **41 = Direct Presentation**; this field is 26 characters:

Julian Date (3 bytes: DDD) + Participant Number (5 bytes) + Customer Account Number (18 bytes)

If transaction type is **46 = Fund to Firm Mutual Fund Transfer** or **51 = Firm to Fund Mutual Fund Transfer**; this field is the FundSERV control number. Firms should use the Fund/SERV Control # from the ACATS Fund/SERV Statistics File, and add the letters 'CATS' to the front of it, in order to match the number that Funds should provide in this field.

If transaction type is **56 = Networking Transaction**, then the control number is the Networking control number.

</td>
</tr>
</table>

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						For all other transaction types, **04 = Conversion**, **05 = Mutual Fund Transfer (Non-ACATS)**, **06 = Other Depository Deliveries**, **07 = Physical Movement Settlement**, **57 = Manual Mutual Fund Transfer**; this field is the control number agreed upon by the contraparties involved in the original securities transaction.
Alternate Control Number	30	40	69	A/N	COND	Required if **Transaction Type** is **46 = Fund to Firm Mutual Fund Transfer**, **51 = Firm to Fund Mutual Fund Transfer, or 58 – AIP**; the submitted value must be greater than spaces. For all other Transaction Types CBRS will space out the field and pass the record. Best Practice For Transaction Types **46 = Fund to Firm Mutual Fund Transfer** or **51 = Firm to Fund Mutual Fund Transfer**, populate this field with the ACATS Control Number. **For Transaction Type 58 AIP, populate this field with the AIP SIN Number (NSCC Security Identifier).**
Filler	20	70	89	A/N	REQ	Reserved for future use -- spaces.
Contra Firm Number	8	90	97	A/N	COND	Populate this field with the number for the firm who is receiving the CBRS record. Use leading zeros If a firm has a DTC, NSCC, or Transfer Agent Number, populate this field with that number. If the firm's only identifying number is the CBRS Account Number, populate this field with that number. Rules for transaction types **36 = DWAC Withdrawal** or **37 = Withdrawal by Transfer (WT)** are as follows: • For transaction types **36 = DWAC Withdrawal** or **37 = Withdrawal by Transfer (WT)** where the security is an unsponsored ADR, CBRS will not be able to find the transfer agent number on the DTC security master file. In these cases, the submitter must populate this field. If the submitter leaves this field blank in these cases, CBRS will reject the record. • For all other securities, if Transaction Type is **36 = DWAC Withdrawal** or **37 = Withdrawal by Transfer (WT)**; then field would be left

COST BASIS TAX LOT INPUT (T) **DATATRAK SYSID: 36708 Production (46708 Test)** **RECORD LENGTH: 1,000** **RECORD TYPE: VARIABLE** **REVISION DATE: 7/31/2017** **Changes in red are to be implemented Q4 2017**					
FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						blank as CBRS will perform a lookup of Receiver Firm Number on the DTC security master file based upon CUSIP. • When Record content indicator is 01 = Original asset record, and the submitter populates this field, CBRS will overwrite the submitter's value with the value it finds on the DTC security master file. • When Record content indicator is 02 = Corrected asset record, and the submitter populates this field, CBRS will accept the submitter's value. The field is required for all other transaction types.
Filler	2	98	99	A/N	REQ	Reserved for future use -- spaces.
Contra Firm Type	6	100	105	A/N	REQ	Populate this field with the type of firm who is receiving the CBRS record. This type corresponds to the type of number in the **Contra Firm Number** field. Values: AGTNBR = Transfer Agent CBRACT = CBRS User DTCPRT = DTC Participant NSCPRT = NSCC Participant *More values possible in future enhancements.* <u>Edit</u> If Transaction Type is, **01 = ACATS, 02 = Free DTC Deliver Order**, **03 = Valued DTC Deliver Order, 04 = Conversion, 05 = Mutual Fund Transfer (non-ACATS), 06 = Fed, 07 = Physical Movement Settlement, 08 = OCC transfer (Non-ACATS), 09 = Non-Domestic Depository; 10 = Other**, then the Contra Firm Type must be **NSCPRT = NSCC Participant, DTCPRT = DTC Participant,** or **CBRACT = CBRS User**. If Transaction Type is, **26 = DWAC Deposit**, **27 = Certificate Deposit**, **28 = DRS Profile/DO**; then this field must be **DTCPRT = DTC Participant,**

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</table>

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						If Transaction Type is **36 = DWAC Withdrawal**, **37 = Withdrawal by Transfer (WT);** then this field must be **AGTNBR = Transfer Agent**. If Transaction Type is **41= Direct Presentation**; then this field must be **AGTNBR = Transfer Agent** or **CBRACT = CBRS User** or **DTCPRT = DTC Participant**. If Transaction Type is **46 = Fund to Firm Mutual Fund Transfer**, then this field must be **DTCPRT = DTC Participant** or **NSCPRT = NSCC Participant**. If the Transaction Type is **51 = Firm to Fund Mutual Fund Transfer**, then this field must be **DTCPRT = DTC Participant** or **NSCPRT = NSCC Participant**. If the Transaction Type is **56 = Networking Transaction**, then this field must be **DTCPRT = DTC Participant** or **NSCPRT = NSCC Participant.** If the Transaction Type is **57 = Manual Mutual Fund Transfer**, **58 – AIP, 59 – Alternative Investment (Non-AIP);** then this field must be **CBRACT = CBRS User**, **DTCPRT = DTC Participant**, or **NSCPRT = NSCC Participant**.
Filler	10	106	115	A/N	REQ	Reserved for future use -- spaces.
Submitting Firm Number	8	116	123	A/N	REQ	Populate this field with the number of the firm who is submitting the CBRS record. Use leading zeros. If a firm has a DTC, NSCC, or Transfer Agent Number, populate this field with that number. If the firm's only identifying number is the CBRS Account Number, populate this field with that number.
Filler	2	124	125	A/N	REQ	Reserved for future use -- spaces.
Submitting Firm Type	6	126	131	A/N	REQ	Populate this field with the type of the firm who is submitting the CBRS record. This type corresponds to the type of number in the **Submitting Firm Number** field. Values: AGTNBR = Transfer Agent CBRACT = CBRS User DTCPRT = DTC Participant NSCPRT = NSCC Participant *More values possible in future enhancements.*

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<tr><th>FIELD NAME</th><th>LENGTH</th><th>START</th><th>END</th><th>TYPE</th><th>OPT/ REQ/ COND</th><th>COMMENTS</th></tr>
<tr>
<td></td><td></td><td></td><td></td><td></td><td></td>
<td>Edit

If Transaction Type is, 01 = ACATS 02 = Free DTC Deliver Order, 03 = Valued DTC Deliver Order, 04 = Conversion, 05 = Mutual Fund Transfer (non-ACATS), 06 = Fed, 07 = Physical Movement Settlement, 08 = OCC transfer (Non-ACATS), 09 = Non-Domestic Depository; 10 = Other, then the Submitting Firm Type must be NSCPRT = NSCC Participant, DTCPRT = DTC Participant, or CBRACT = CBRS User.

If Transaction Type is 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO; then the Submitting Firm Type must be AGTNBR = Transfer Agent, CBRACT=CBRS User, DTCPRT=DTC Participant, NSCPRT=NSCC Participant.

If Transaction Type is, 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT); then the Submitting Firm Type must be DTCPRT = DTC Participant, CBRACT=CBRS User, NSCPRT=NSCC Participant.

If Transaction Type is 41= Direct Presentation; then the Submitting Firm Type must be AGTNBR = Transfer Agent or CBRACT = CBRS User or DTCPRT = DTC Participant.

If Transaction Type is 46 = Fund to Firm Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.

If the Transaction Type is 51 = Firm to Fund Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.

If the Transaction Type is 56 = Networking Transaction, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.

If the Transaction Type is 57 = Manual Mutual Fund Transfer, 58-AIP, 59-Alternative Investment (Non-AIP) then this field must be CBRACT = CBRS User, DTCPRT = DTC Participant, or NSCPRT = NSCC Participant.</td>
</tr>
<tr><td>Filler</td><td>18</td><td>132</td><td>149</td><td>A/N</td><td>REQ</td><td>Reserved for future use -- spaces.</td></tr>
<tr><td>Receiver</td><td>20</td><td>150</td><td>169</td><td>A/N</td><td>COND</td><td>Populate this field with the customer account number at the firm that received the asset transfer.</td></tr>
</table>

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Customer Account Number						Required field for Transaction Types **01 = ACATS**, **02 = Free DTC Deliver Order (Non-ACATS)**, **03 = Valued DTC Deliver Order**, **05 = Mutual Fund Transfer (Non-ACATS)**, **06 = FED**, **07 = Physical Movement Settlement,** 08 = OCC transfer (Non-ACATS), **09 = Non-Domestic Depository, 10 = Other, 46 = Fund to Firm Mutual Fund Transfer, 51 = Firm to Fund Mutual Fund Transfer, 56 = Networking Transaction, 57 = Manual Mutual Fund Transfer, 58-AIP, 59-Alternative Investment (Non-AIP).** For all other Transaction Types, this field is optional.
Filler	10	170	179	A/N	REQ	Reserved for future use -- spaces.
Deliverer Customer Account Number	20	180	199	A/N	COND	Populate this field with the customer account number at the firm that delivered the asset transfer. Required field for Transaction Types **01 = ACATS**, **02 = Free DTC Deliver Order (Non-ACATS)**, **03 = Valued DTC Deliver Order**, **04 = Conversions, 05 = Mutual Fund Transfer (Non-ACATS)**, **06 = Fed** , **07 = Physical Movement Settlement, 08 = OCC transfer (Non-ACATS), 09 = Non-Domestic Depository, 10 = Other; 46 = Fund to Firm Mutual Fund Transfer, 51 = Firm to Fund Mutual Fund Transfer, 56 = Networking Transaction, 57 = Manual Mutual Fund Transfer , 58-AIP, 59-Alternative Investment (Non-AIP).** For all other Transaction Types, this field is optional. <u>Best Practices</u> The submitter should populate this field for Transaction Type. **04 = Conversion**
Filler	10	200	209	A/N	REQ	Reserved for future use -- spaces.
ISIN Country Code	2	210	211	A/N	COND	Default value is 'US'. Not required if Asset Category = 'OPT'. Required for all Transaction Types except **41 = Direct Presentation**. <u>Edit</u> Association between the Asset (A) and the Tax Lot (T) records is established when the contents of ISIN Country

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						Code combined with ISIN Security Issue ID and ISIN Security Check Digit of the two records are equal.
ISIN Security Issue ID (CUSIP number)	9	212	220	A/N	COND	Required if Asset Category is not OPT. Required for all Transaction Types except **41 = Direct Presentation**. If both **ISIN Security Issue ID** and **Asset Description** fields are left blank, CBRS will reject the record. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of ISIN Security Issue ID combined with ISIN Country Code and ISIN Security Check Digit of the two records are equal.
ISIN Security Check Digit	1	221	221	A/N	COND	Required if ISIN Country Code is anything but blank or US**, and ISIN Security Issue ID (CUSIP number) is populated.** Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of ISIN Security Check Digit combined with ISIN Country Code and ISIN Issue ID of the two records are equal.
Filler	10	222	231	A/N	REQ	Reserved for future use -- spaces.
Put/Call Indicator	1	232	232	A/N	COND	Values: C = Call P = Put Allowed for Transaction Types **01 = ACATS**, **04 = Conversion, 06 = Fed, 08 = OCC transfer (Non-ACATS); 09 = Non-Domestic Depository; 10 = Other**. If this field is populated for any other transaction type, CBRS will reject the record. Required if Asset Category = 'OPT'. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of Option Symbol combined with Put-Call Indicator, Option Expiration Date, Option Strike Price Integer, and Option Strike Price Decimal of the two records are equal.

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FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**
Option Symbol	6	233	238	A/N	COND	Allowed for Transaction Types **01 = ACATS**, **04 = Conversion**, **06 = Fed, 08 = OCC transfer (Non-ACATS); 09 = Non-Domestic Depository; 10 = Other**. If this field is populated for any other transaction type, CBRS will reject the record. Required if Asset Category = 'OPT'. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of Option Symbol combined with Put-Call Indicator, Option Expiration Date, Option Strike Price Integer, and Option Strike Price Decimal of the two records are equal.
Option Expiration Date	8	239	246	A/N	COND	Allowed for Transaction Types **01 = ACATS**, **04 = Conversion**, **06 = Fed, 08 = OCC transfer (Non-ACATS); 09 = Non-Domestic Depository; 10 = Other**. If this field is populated for any other transaction type, CBRS will reject the record. Required if Asset Category = 'OPT'. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of Option Symbol combined with Put-Call Indicator, Option Expiration Date, Option Strike Price Integer, and Option Strike Price Decimal of the two records are equal. Format: CCYYMMDD If submitted date is not a valid calendar date, CBRS will reject the record. May be spaces or valid calendar date. Zeroes are not a valid value.
Option Strike Price Integer	5	247	251	NUM	COND	Allowed for Transaction Types **01 = ACATS**, **04 = Conversion**, **06 = Fed, 08 = OCC transfer (Non-ACATS); 09 = Non-Domestic Depository; 10 = Other**. If this field is populated for any other transaction type, CBRS will reject the record. Required if Asset Category = 'OPT'. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of Option Symbol combined with Put-Call Indicator, Option

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						Expiration Date, Option Strike Price Integer, and Option Strike Price Decimal of the two records are equal.
Option Strike Price Decimal	3	252	254	NUM	COND	Allowed for Transaction Types **01 = ACATS**, **04 = Conversion**, **06 = Fed**, **08 = OCC transfer (Non-ACATS); 09 = Non-Domestic Depository; 10 = Other**. If this field is populated for any other transaction type, CBRS will reject the record. Required if Asset Category = 'OPT'. Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of Option Symbol combined with Put-Call Indicator, Option Expiration Date, Option Strike Price Integer, and Option Strike Price Decimal of the two records are equal. The only valid values are 000 through 999, which represent decimal format only.
Asset Description	140	255	394	A/N	COND	Contains a text-based description of the asset. Required when **Transaction Type** is **41 = Direct Presentation.** If this field is blank, **ISIN Security Issue ID** is populated, and CBRS cannot find the **ISIN Security Issue ID** in its master file, CBRS will reject the record. If this field is populated, **ISIN Security Issue ID** is populated, and CBRS cannot find the **ISIN Security Issue ID** in its master file, CBRS will pass the record and add the words, "Submitter ISIN" to the end of this field. If both **ISIN Security Issue ID** and **Asset Description** fields are left blank, CBRS will reject the record Edit Association between the Asset (A) and the Tax Lot (T) records is established when the contents of this field are equal, only when ISIN Security Issue ID is blank and Asset Category is not 'OPT'. Best Practice Populate **Asset Description** field at all times.
Certificate Number Prefix	8	395	402	A/N	OPT	Physical certificate number prefix that corresponds to the tax lot.

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						Applicable for **Transaction Types 27 = Certificate Deposit** and **41 = Direct Presentation.**
						If field is populated for any other transaction type, CBRS will space out the field and pass the record.
Certificate Number	12	403	414	A/N	COND	Physical certificate number that corresponds to the tax lot.
						Use leading zeros.
						Required for **Transaction Type 27 = Certificate Deposit**.
						Required for **Transaction Type 41 = Direct Presentation**, when the submitter is **Submitting Firm Type AGTNBR = Transfer Agent** or **CBRACT = CBRS User**.
						If field is populated for any other transaction type, CBRS will space out the field and pass the record.
						If field is left blank when **Transaction Type** is **27 = Certificate Deposit** or **41 = Direct Presentation**, CBRS will reject the record.
Filler	12	415	426	A/N	REQ	Reserved for future use -- spaces.
Noncovered / Pending Indicator	2	427	428	A/N	COND	Should be used when the basis is unknown, unverifiable, or pending.
						Values:
						01 = Noncovered lot
						02 = Noncovered account
						03 = Pending
						04 = Certificate in Customer Name
						Required if **Acquisition Date** field is blank. Otherwise, CBRS will reject the record.
						Best Practice
						If field is left blank, the receiver will consider the lot covered if the **Position Code** is **L = Long**. If the **Position Code** is **S = Short**, the covered status of the position is not determined until the shares are acquired.
Taxes Reported by Issuer/Transfer Agent	1	429	429	A/N	OPT	If the submitting firm is an Issuer or Transfer Agent, and has reported the tax results of a cash reorg event to the IRS for this lot, populate this field with Y = Yes.
						Values:

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<tr><td></td><td></td><td></td><td></td><td></td><td></td><td>Y = Yes
N = No
If a value is provided in this field, the Submitting Firm Type must be equal to 'AGTNBR', otherwise CBRS will reject the record.</td></tr>
<tr><td>Filler</td><td>9</td><td>430</td><td>438</td><td>A/N</td><td>REQ</td><td>Reserved for future use -- spaces.</td></tr>
<tr><td>Gifted or Inherited Indicator</td><td>2</td><td>439</td><td>440</td><td>A/N</td><td>COND</td><td>Values:
01 = Gifted
02 = Inherited
03 = Inherited then Gifted
If submitter populates this field with a value other than 01 = Gifted or 02 = Inherited or 03 = Inherited then Gifted or spaces, CBRS will reject the record.
If Date of Gift is populated and this field is populated with a value <u>other than</u> 01 = Gifted or 03 = Inherited then Gifted, CBRS will reject the record.
If Fair Market Value as of Date of Gift is populated and this field is populated with a value <u>other than</u> 01 = Gifted or 03 = Inherited then Gifted, CBRS will reject the record.</td></tr>
<tr><td>Date of Gift</td><td>8</td><td>441</td><td>448</td><td>A/N</td><td>COND</td><td>This field is required if Fair Market Value as of Date of Gift is populated. Otherwise, CBRS will reject the record.
Format: CCYYMMDD
CBRS will reject the record if the submitted date is not a valid calendar date. May be spaces or valid calendar date. Zeroes are not a valid value.</td></tr>
<tr><td>Filler</td><td>10</td><td>449</td><td>458</td><td>A/N</td><td>REQ</td><td>Reserved for future use -- spaces.</td></tr>
<tr><td>Fair Market Value as of Date of Gift</td><td>17</td><td>459</td><td>475</td><td>A/N</td><td>OPT</td><td>Fair market value of tax lot as of date of gift, represented as total cost.
Valid values include zeroes. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
<u>Best Practice</u>
Must be populated if known for a gifted security.</td></tr>
<tr><td>Exchange Rate for FMV</td><td>19</td><td>476</td><td>494</td><td>A/N</td><td>COND</td><td>Spot exchange rate used to convert the Fair Market Value as of Date of Gift as of the Date of Gift. Rate is the</td></tr>
</table>

COST BASIS TAX LOT INPUT (T) **DATATRAK SYSID: 36708 Production (46708 Test)** **RECORD LENGTH: 1,000** **RECORD TYPE: VARIABLE** **REVISION DATE: 7/31/2017** **Changes in red are to be implemented Q4 2017**						
FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**
as of Date of Gift						amount of local currency equal to one dollar. For example, if ISO Currency Code = JPY, the value in this field is 86.4428 for acquisition date 12/01/2009. Required if ISO Currency Code is not USD and Fair Market Value as of Date of Gift is populated. Leave this field blank if ISO Currency Code = USD. If ISO Currency Code = USD and submitter populates this field with anything but a blank value, CBRS will reject the record. If Fair Market Value as of Date of Gift field is blank, and this field is populated, CBRS will reject the record. Position of decimal denoted by a ',' (comma). Format is 9 digits to the left of the decimal, and 9 digits to the right of the decimal. Use leading zeros if necessary.
Filler	1	495	495	A/N	REQ	Reserved for future use -- spaces.
Tax Lot Quantity	17	496	512	A/N	REQ	The quantity of the transferred tax lot. Zero is not a valid value for this field. CBRS will sum up the tax lot quantities and compare them to the value populated in **Total Position Quantity** field on the asset record. If the sum of the tax lot quantities does not equal the value in the **Total Position Quantity**, CBRS will reject the record. Position of decimal denoted by a ',' (comma). Up to four decimal places will be supported before truncation occurs.
Filler	10	513	522	A/N	REQ	Reserved for future use -- spaces.
Position Code	1	523	523	A/N	REQ	Values: L = Long position S = Short position If at least one firm on the record is a transfer agent or transaction type 46, 51, 56, 57, CBRS will set this value to **L = Long position**. Otherwise, if the submitter populates this field with anything other than **L** or **S**, CBRS will reject the record. Best practice Transfer agents and mutual funds default to **L = Long position**.

<table>
<tr><td colspan="7" style="background:yellow">COST BASIS TAX LOT INPUT (T)
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FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
Filler	10	524	533	A/N	REQ	Reserved for future use -- spaces.
Acquisition Date of Tax Lot	8	534	541	A/N	COND	Trade or acquisition date of the security. For lots affected by wash sales, this is the adjusted acquisition date. This date is used to determine gain or loss, and short term or long term holding period. This field is required unless the **Zero Basis Indicator** is **02 = Unknown**. If this field is populated and the **Zero Basis Indicator** is **02 = Unknown,** CBRS will reject the record. If this field is blank, **Noncovered/Pending Indicator** field must be populated. This date must be equal to or earlier than the date in the Original Acquisition Date for Wash Sale Adjustment field. Otherwise, CBRS will reject the record. Format: CCYYMMDD If submitted date is not a valid calendar date, or is in the future, CBRS will reject the record. Zeroes are not a valid value. 19010101 is a valid value and signifies various dates.
Original Acquisition Date for Wash Sale Adjustment	8	542	549	A/N	OPT	Used only for wash sales. Date of the original trade date for a lot that has been adjusted for wash sales. Format: CCYYMMDD If submitted date is not a valid calendar date, CBRS will reject the record. May be spaces or valid calendar date. Zeroes are not a valid value. <u>Best Practice</u> Must be populated if the tax lot is the result of a wash sale.
Wash Sale Adjustment Amount	17	550	566	A/N	COND	**(A.K.A. Disallowance amount) -** Used only for wash sales**.** Amount in USD of the disallowed loss from a wash sale, which has been added to the cost basis. This field should be greater than zero, if the Original Acquisition Date for Wash Sale Adjustment is populated. If this field is populated and Original Acquisition Date for Wash Sale Adjustment is blank, CBRS will reject the record. If a Wash Sale occurred on a fixed income product (CDCP, CORP, GOVT, MUNI, MBS, or ZERO), then

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						both the Wash Sale Adjustment Amount and the Original Acquisition Date for Wash Sale Adjustment are required to be populated if the tax lot is covered. If Original Acquisition Date for Wash Sale Adjustment is populated and this field is populated for any other Asset Category, CBRS will pass the record. If Original Acquisition Date for Wash Sale Adjustment is not populated then the Wash Sale Amount should be blank. (zero can be accepted in place of blank.) In this case, CBRS will populate this field with zeroes and pass the record. In the case of blank value, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs. Best Practice: • Fixed income securities should not be adjusted for the disallowed loss, resulting from a wash sale on the current cost basis. • For all other security types, the original and current cost basis should be adjusted for the disallowed amount.
Filler	3	567	569	A/N	REQ	Reserved for future use -- spaces.
ISO Currency Code	3	570	572	A/N	REQ	Note: There will not be a system default. This field must be populated by the submitter. Valid values for this field are the standard ISO Currency Codes (e.g. USD, CAD, JPY). If populated value is not USD, the ISO Currency Code is the currency corresponding to the value in the **Exchange Rate** field.
Exchange Rate	19	573	591	A/N	COND	Spot exchange rate used when converting the Tax Lot Current Cost. Rate is the amount of local currency equal to one dollar. For example, if **ISO Currency Code = JPY**, the value in this field is 86.4428 for acquisition date 12/01/2009. Required if **ISO Currency Code** is not **USD.**

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						Leave this field blank if **ISO Currency Code = USD**. If I**SO Currency Code = USD** and submitter populates this field with anything but a blank value, CBRS will reject the record. Position of decimal denoted by a ',' (comma). Format is 9 digits to the left of the decimal and 9 digits to the right of the decimal. Use leading zeros if necessary.
Filler	20	592	611	A/N	REQ	Reserved for future use -- spaces.
Tax Lot Original Cost	17	612	628	A/N	COND	Total original cost, in USD, of the tax lot. **This value should be the cost of the security the day it was acquired.** For equities, this value should be adjusted for wash sales. For covered fixed income securities, this value should not be adjusted for wash sales. This field is **Required if:** A Covered Asset and the Asset Category is: **CDCP = CD or Commercial Paper, CORP = Corporate Bond, FDEB = Foreign Debt, GOVT = US Govt. and Govt. Agency, MBS = Mortgage Backed Securities MUNI = Municipal Bonds, or ZERO = Zero Coupon Bonds and Non-covered/ Pending Indicator is blank, unless Zero Basis Indicator is '02 = Unknown'.** Valid values include zeroes. A blank value is allowed when **Tax Lot Original Cost** is unknown. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs. Best Practice Include Total Original Cost for Asset Backed Securities.
Filler	20	629	648	A/N	REQ	Reserved for future use -- spaces.

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FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**
Tax Lot Current Cost	17	649	665	A/N	COND	This value should be in USD. The current cost should be adjusted for wash sales, when the asset is not a fixed income security. For fixed income securities, the current cost should be modified as of the settlement date of the transfer for: corporate actions, return of principal, OID, accretion/amortization, etc. This field is required unless Asset Category = MBS or Zero Basis Indicator is 02 = Unknown. If Asset Category = MBS and this field is populated, CBRS will pass the record. If this field is populated and Zero Basis Indicator is 02 = Unknown, CBRS will reject the record Valid values include zeroes or blanks. A blank value is allowed when **Tax Lot Current Cost** is unknown. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs. <u>Best Practices</u> If **Position Code** is **S = Short** and the security is covered by the legislation, this field should equal the gross proceeds of the short position. For a non-covered average cost mutual fund position with at least one lot with unknown basis, populate this field with the actual current cost for each lot with known basis. Include adjusted cost for Fixed Income securities other than Asset Backed Securities. **Tax Lot Current Cost should be populated for Section 1256 options with Acquisition Basis.**
Filler	20	666	685	A/N	REQ	Reserved for future use -- spaces.
Zero Basis Indicator	2	686	687	A/N	COND	Required if **Tax Lot Current Cost** is zero or blank. Values: 01 = True Zero 02 = Unknown If **Tax Lot Current Cost** is populated with spaces, this field must be **02 = Unknown**. Otherwise, CBRS will reject the record.

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FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**
						If **Tax Lot Current Cost** is zero and this field is blank, CBRS will reject the record. If **Tax Lot Current Cost** is greater than zero and this field is populated, CBRS will reject the record. If either Covered, or the Non-covered/ Pending Indicator is blank, and this field is 02 = Unknown, then CBRS will reject the record.
Tax Lot Original Unit Price	17	688	704	A/N	OPT	The per share price, in USD, of the original trade. Valid values include zeroes. A blank value is allowed when **Tax Lot Original Unit Price** is unknown. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs. Best Practice Should only populate this field for a mortgage-backed security.
Filler	20	705	724	A/N	REQ	Reserved for future use -- spaces.
Employee Plan Shares Indicator	2	725	726	A/N	OPT	Values: 01 = Qualified Employee Stock Purchase Plan 02 = Incentive Stock Option Plan Best Practice If this field is populated, a third party—not the submitter—should provide the cost basis for the tax lot.
Accrue Market Discount Election	1	727	727	A/N	COND	Election to accrue market discount using a constant yield. Values: Y = Yes N = No This field is required if Asset Category is CORP = Corporate Bond, GOVT = US Govt. and Govt. Agency, MUNI = Municipal Bonds, or ZERO = Zero Coupon Bonds and Non-covered/ Pending Indicator is blank. If this field is populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered/Pending Indicator is populated, CBRS will pass the record. If this field is populated for Asset Category MBS, CBRS will pass the

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FIELD NAME	**LENGTH**	**START**	**END**	**TYPE**	**OPT/ REQ/ COND**	**COMMENTS**
						record. If this field is populated for any other Asset Category, CBRS will reject the record.
Include Market Discount in Income Election	1	728	728	A/N	COND	Election to include market discount in income currently. Values: Y = Yes N = No This field is required if Asset Category is CORP = Corporate Bond, GOVT = US Govt. and Govt. Agency, MUNI = Municipal Bonds, or ZERO = Zero Coupon Bonds and Non-covered/Pending Indicator is blank. If this field is populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered/Pending Indicator is populated, CBRS will pass the record. If this field is populated for Asset Category MBS, CBRS will pass the record. If this field is populated for any other Asset Category, CBRS will reject the record.
Filler	1	729	729	A/N	REQ	Reserved for future use -- spaces.
Amortize Premium Election	1	730	730	A/N	COND	Election to amortize premium. Values: Y = Yes (Means the client has been amortizing the premium) N = No (Means the client elected not to amortize the premium) This field is required if Asset Category is CORP = Corporate Bond, GOVT = US Govt. and Govt. Agency, MUNI = Municipal Bonds, or ZERO = Zero Coupon Bonds and Non-covered / Pending Indicator is blank. If this field is populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered / Pending Indicator is populated, CBRS will pass the record. If this field is populated for Asset Category MBS, CBRS will pass the record. If this field is populated for any other Asset Category, CBRS will reject the record.
Spot Rate Election	1	731	731	A/N	COND	Spot rate election for interest accruals with respect to a covered debt instrument denominated in a currency other than U.S. Dollar. Values: Y = Yes

<table>
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						N = No This field is required if Asset Category is CORP = Corporate Bond, GOVT = US Govt. and Govt. Agency, MUNI = Municipal Bonds, or ZERO = Zero Coupon Bonds and Non-covered/Pending Indicator is blank. If this field is populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered/Pending Indicator is populated, CBRS will pass the record. If this field is populated for Asset Category MBS, CBRS will pass the record. If this field is populated for any other Asset Category, CBRS will reject the record.
Filler	2	732	733	A/N	REQ	Reserved for future use -- spaces.
Purchase / Dividend Reinvestment Indicator	1	734	734	A/N	OPT	P = Purchase R = Reinvestment Default value is '**P**'.
Market Discount	17	735	751	A/N	OPT	Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other Asset Category, CBRS will reject the record. Valid values include zeroes. A blank value is allowed when Market Discount is unknown or not applicable. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
Bond Premium	17	752	768	A/N	OPT	Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other Asset Category, CBRS will reject the record. Valid values include zeroes. A blank value is allowed when Bond Premium is unknown or not applicable. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs. Best Practice: Bond Premium varies depending on how the Amortization Premium Election was populated.

<table>
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						If yes, then amount of the bond premium reported should be as of the last interest payment (coupon) date.
						If no, then the bond premium field should be zero.
Acquisition Premium	17	769	785	A/N	OPT	Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other Asset Category, CBRS will reject the record.
						Valid values include zeroes. A blank value is allowed when Acquisition Premium is unknown or not applicable. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
						Best Practice:
						Acquisition Premium must be adjusted daily and the amount reported on CBRS should be as of the settlement date of the transfer.
Accrued OID	17	786	802	A/N	OPT	Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other Asset Category, CBRS will reject the record.
						Valid values include zeroes. A blank value is allowed when Accrued OID is unknown or not applicable. In this case, CBRS will populate this field with zeroes and pass the record. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
Last Adjustment Date	8	803	810	A/N	**COND**	Date of last interest accrual for purposes of calculating the current cost of a fixed income security. **This field is required for covered fixed income assets submissions.**
						Allowed field for **Asset Category:**
						CDCP = CD or Commercial Paper
						CORP = Corp Bond**,**
						FDEB = Foreign Debt,
						GOVT = US Govt. and Govt. Agency**,**
						MBS = Mortgage backed
						MUNI = Municipal Bonds, or

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						ZERO = Zero Coupon Bonds
						Field should be blank for any other Asset Category, otherwise rejected**.**
						Format: CCYYMMDD
						If submitted, date must be a valid calendar date. May be spaces or valid calendar date. Zeroes are not a valid value.
Filler	17	811	827	A/N	OPT	Reserved for future use -- spaces.
Carryover Offset	17	828	844	A/N	OPT	The amount of Amortized **Bond Premium** to be carried over to the date of disposition (The **Current Cost** basis should NOT be adjusted by this amount). The **Carryover Offset** amount must be carried over until the disposition of the asset.
						Allowed field for **Asset Category:**
						CDCP = CD or Commercial Paper
						CORP = Corp Bond**,**
						FDEB = Foreign Debt,
						GOVT = US Govt. and Govt. Agency**,**
						MBS = Mortgage backed
						MUNI = Municipal Bonds, or
						ZERO = Zero Coupon Bonds**.**
						Field should be blank or zeroes for any other Asset Category, otherwise rejected. In the case of blank value, CBRS will populate this field with zeroes and pass the record.
						Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
Prior Year Mark to Market	17	845	861	A/N	COND	**Section 1256 Options must be submitted on the transfer statement beginning 1/1/2016.**
						Use only when Section 1256 options have transferred.
						When reporting cost basis of 1256 options:
						• If the 1256 option was acquired prior to year end of the previous year, use the year end (fair market value). Year end fair market value used in reporting unrealized profit or loss on the open contracts in box 10 of the 1099-B

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						• If the 1256 option was acquired in the same year as the transfer, populate the Prior Year Mark to Market with zero. The asset category must equal options for 1256 option submissions, any other selection will reject when the "Prior Year Mark to Market" field is populated. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.
Settlement Date	8	862	869	A/N	COND	Settlement date of the original acquisition for the Tax Lot being transferred. **This field is required for covered fixed income**. Fixed income asset categories include: **CDCP =** CD or Commercial Paper **CORP** = Corp Bond**,** **FDEB** = Foreign Debt, **GOVT =** US Govt. and Govt. Agency**,** **MBS =** Mortgage backed **MUNI =** Municipal Bonds, or **ZERO =** Zero Coupon Bonds If this field is populated for any other Asset Category, CBRS will pass the record. Format: CCYYMMDD If submitted date is not a valid calendar date, or is in the future, CBRS will reject the record. Zeroes are not a valid value. May be spaces or valid calendar date. Zeroes are not a valid value. Best Practice: If Settlement Date is unknown, this field should be populated with the date the accrual calculations began.
Accrued Unrealized Market Discount	17	870	886	A/N	OPT	The amount of market discount on the fixed income security that has been accrued but not realized. Position of decimal denoted by a ',' (comma). Up to two decimal places will be supported before truncation occurs.

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						In the case of blank value, CBRS will populate this field with zeroes and pass the record.
Filler	114	887	1000	A/N	REQ	Reserved for future use -- spaces.

FOR MORE INFORMATION

Email DTCC Learning at:
CoreLearning@dtcc.com

or visit us on the web at:
www.dtcclearning.com