

DTCC

Securing Today. Shaping Tomorrow.®

EQUITIES CLEARING

MANUAL COST BASIS TRANSFER TEMPLATE RULES AND BEST PRACTICE GUIDE

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1. ABOUT THIS USER GUIDE

This user guide is intended to be used with the Cost Basis Manual Transfer Statement and NOT DTCC'S Cost Basis Report Service (CBRS). This guide provides descriptions and best practices for the fields on the Cost Basis Manual Statement. For additional examples and more information regarding best practices, business processes, and information flow, see the [CBRS User Guide](#) available on the DTCC Learning Center at [CBRS Documentation](#).

Note:

Do not use the manual transfer statement with the Cost Basis Reporting Service (CBRS).

Cost Basis Contact List

FIS Global has created a Cost Basis Forum site for users to provide and update their cost basis contacts and view other contacts for purposes to passing manual cost basis. To obtain access to this forum site, email FIS.CBRS.Contacts@fisglobal.com. After setup is complete, you will receive a confirmation email. Once access has been granted, the forum site is available at https://projects.wsc.com/public/index.php?path_info=projects/cbcs-forum.

For more information, email FIS.CBRS.Contacts@fisglobal.com.

2. MANUAL COST BASIS TRANSFER STATEMENT BEST PRACTICES

The following table provides the field information and comments to enable you to enter the values in the Manual Cost Basis Transfer statement:

FIELD NAME	COLUMN	LENGTH	TYPE	OPT/ REQ/ COND	COMMENTS
Record Type	A	1	A/N	REQ	Values: <ul style="list-style-type: none"> • A = Asset • T = Tax Lot
Record Content Indicator	B	2	A/N	REQ	Values: <ul style="list-style-type: none"> • 01 = Original tax lot record • 02 = Corrected tax lot record • 03 = Rejected • 04 = Request Rule: If this field on the Asset Record is 02 = Corrected asset record, this field in at least one of the accompanying tax lot records must have a value of 02 = Corrected tax lot record.
Transaction Type	C	2	A/N	REQ	Firm to Firm: <ul style="list-style-type: none"> • 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: <ul style="list-style-type: none"> • Agent submits/firm receives CBRS original/corrected record: <ul style="list-style-type: none"> ○ 26 = DWAC Deposit ○ 27 = Certificate Deposit ○ 28 = DRS Profile/DO ○ 29 – 35 = Reserved for future use • Firm submits/agent receives CBRS original/corrected record: <ul style="list-style-type: none"> ○ 36 = DWAC Withdrawal ○ 37 = Withdrawal by Transfer (WT)

					<ul style="list-style-type: none"> ○ 38 – 40 = Reserved for future use • Either Agent submits/firm receives or Firm submits/agent receives CBRS original/corrected record: <ul style="list-style-type: none"> ○ 41 = Direct Presentation ○ 42 – 45 Reserved for future use <p>Firm & Fund (In-kind Mutual Fund Transfers):</p> <ul style="list-style-type: none"> • Fund submits/firm receives CBRS original/corrected record: <ul style="list-style-type: none"> ○ 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: <ul style="list-style-type: none"> ○ 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: <ul style="list-style-type: none"> ○ 56 = Networking Transaction ○ 57 = Manual Mutual Fund Transfer ○ 58 – AIP ○ 59 – Alternative Investment (Non-AIP) ○ 60 – 65 = Reserved for future use
Receiver Customer Account Number	D	20	A/N	REQ	Populate this field with the customer account number at the firm that received the asset transfer.
Deliverer Customer Account Number	E	20	A/N	COND	Populate this field with the customer account number at the firm that delivered the asset transfer. Not required for transaction type 26, 27, 28, 36, 37
Asset Category	F	4	A/N	REQ	Populate this field with the asset category that corresponds to the transferred security. This is an important field that drives validation rules for the rest of the record. Values: <ul style="list-style-type: none"> • ALT = Alternative Investment • ANNU = Annuities • CDCP = CD & Commercial Paper • CORP = Corporate Bond • EQU = Equities • FCUR = Foreign Currency • FDEB = Foreign Debt • FEQU = Foreign Equity • GOVT = US Govt. and Govt. Agency • LPAR = Limited Partnership • MBS = Mortgage Backed Securities (FNMA, GNMA, FHLMC) • MFNM = Mutual Fund Non-Money Market

					<ul style="list-style-type: none"> • MUNI = Municipal Bonds • OPT = Options • REIT = Real Estate Investment Trust • RGT = Right • UARP = UIT (Auction Rate Preferred) • UDSC = UIT (Deferred Sale Charge) • UIT = Unit Investment Trust • UNT = Units • WAR = Warrant • ZERO = Zero Coupon Bonds <p>This field must equal MFNM, for the following transaction types:</p> <ul style="list-style-type: none"> • 46 = Fund to Firm Mutual Fund Transfer • 51 = Firm to Fund Mutual Fund Transfer • 56 = Networking Transaction • 57 = Manual Mutual Fund Transfer <p>Otherwise, the receiving firm rejects the record.</p> <p>Value OPT is required for the Transaction Type 08 = OCC transfer (Non-ACATS). Value OPT is valid only for the following transaction types:</p> <ul style="list-style-type: none"> • 01 = ACATS • 04 = Conversion • 06 = FED • 08 = OCC transfer (Non-ACATS) • 09 = Non-Domestic Depository • 10 = Other <p>Otherwise, the receiving firm rejects the record.</p>
ISIN Country Code	G	2	A/N	REQ	Populate this field with the Industry recognized two-character country code
ISIN Security Issue ID (CUSIP number)	H	9	A/N	REQ	Populate this field with the industry recognized CUSIP. If there is no Industry recognized CUSIP, the field may be populated with the USER CUSIP maintained on the delivering firm's system.
ISIN Security Check Digit	I	1	A/N	REQ	Required if ISIN Country Code is anything but blank (presumed US) or US, and ISIN Security Issue ID (CUSIP number) is populated.
Put/Call Indicator	J	1	A/N	COND	<p>Values:</p> <ul style="list-style-type: none"> • C = Call • P = Put <p>Required if the Asset Category is OPT.</p> <p>Allowed for the following transaction types:</p> <ul style="list-style-type: none"> • 01 = ACATS • 04 = Conversion • 06 = Fed • 08 = OCC transfer (Non-ACATS) • 09 = Non-Domestic Depository • 10 = Other <p>If this field is populated for any other transaction type, the receiving firm rejects the record.</p>

Option Symbol	K	6	A/N	COND	<p>Required if the Asset Category is OPT.</p> <p>Allowed for the following transaction types:</p> <ul style="list-style-type: none"> • 01 = ACATS • 04 = Conversion • 06 = Fed • 08 = OCC transfer (Non-ACATS) • 09 = Non-Domestic Depository • 10 = Other <p>If this field is populated for any other transaction type, the receiving firm rejects the record.</p>
Option Expiration Date	L	8	A/N	COND	<p>Required if the Asset Category is OPT.</p> <p>Allowed for the following transaction types:</p> <ul style="list-style-type: none"> • 01 = ACATS • 04 = Conversion • 06 = Fed • 08 = OCC transfer (Non-ACATS) • 09 = Non-Domestic Depository • 10 = Other <p>If this field is populated for any other transaction type, the receiving firm rejects the record.</p> <p>Format: CCYYMMDD</p>
Option Strike Price	M	8	NUM	COND	<p>Required if the Asset Category is OPT.</p> <p>Allowed for the following transaction types:</p> <ul style="list-style-type: none"> • 01 = ACATS • 04 = Conversion • 06 = Fed • 08 = OCC transfer (Non-ACATS) • 09 = Non-Domestic Depository • 10 = Other <p>If this field is populated for any other transaction type, the receiving firm rejects the record.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>
Asset Description	N	140	A/N	COND	<p>Required when ISIN is not populated and when the Transaction Type is 41 = Direct Presentation.</p> <p>Contains a text-based description of the asset.</p>
Quantity	O	17	A/N	REQ	<p>Total associated with the row. For rows representing the full asset, include the total quantity being transferred for that CUSIP and account. For rows representing tax lots, include the quantity for that lot.</p> <p>The receiving firm will sum up the tax lot quantities and compare them to the quantity in the row representing the asset. If the sum of the tax lot quantities does not equal the value in this field, the receiving firm rejects the record.</p> <p>Zero is not a valid value for this field.</p>

					Position of decimal denoted by a '.' (period). Supports up to four decimal places.
Settlement Date of Transfer	P	8	A/N	REQ	Settlement date of the transfer of the security. If submitted date is not a valid calendar date, the receiving firm rejects the record. Format: CCYYMMDD
Position Code	Q	1	A/N	REQ	Values: <ul style="list-style-type: none"> L = Long position S = Short position If the transaction type is 46, 51, 56, 57, this value must be L = Long position .
Shares to Cover Short Indicator	R	1	A/N	COND	Values: <ul style="list-style-type: none"> Y=Yes N=No The submitter should populate this field with a Y when it receives a customer request to deliver shares to satisfy a short position at the receiving firm. The receiving firm will then expect cost basis to close out the short. Default value is N
ACATS Asset Sequence Number	S	6	NUM	COND	Required when the transaction type is 01 = ACATS and the Settlement Date of Transfer is later than July 26, 2012. Format is six digits. Value in this field must be numeric and greater than zero. Use leading zeros if necessary. This field should be the ACATS Asset Sequence Number from the original transfer.
Noncovered / Pending Indicator	T	2	A/N	COND	Should be used when the basis is unknown, unverifiable, or pending. Values: <ul style="list-style-type: none"> 01 = Noncovered lot 02 = Noncovered account 03 = Pending 04 = Certificate in Customer Name Required if the Acquisition Date field is blank. Otherwise, the receiving firm rejects the record. Best Practice If this field is 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.
Gifted or Inherited Indicator	U	2	A/N	COND	Values: <ul style="list-style-type: none"> 01 = Gifted 02 = Inherited 03 = Inherited then Gifted

					<p>If the Date of Gift is populated and this field is blank the receiving firm rejects the record.</p> <p>If the Fair Market Value as of Date of Gift is populated and this field is populated with a value <u>other than 01 = Gifted or 03 = Inherited then Gifted</u>, or is blank, the receiving firm rejects the record.</p>
Date of Gift	V	8	A/N	COND	<p>This field is required if Fair Market Value as of Date of Gift is populated. Otherwise, the receiving firm rejects the record.</p> <p>Format: CCYYMMDD</p>
Fair Market Value as of Date of Gift	W	16	A/N	COND	<p>Fair market value of the tax lot as of the date of gift.</p> <p>Position of decimal denoted by a '.' (period). Format is 8 digits to the left of the decimal, and 8 digits to the right of the decimal.</p> <p>Best Practice</p> <p>Must be populated if known for a gifted security.</p>
Exchange Rate for FMV as of Date of Gift	X	18	A/N	COND	<p>Required if ISO Currency Code is not USD and Fair Market Value as of Date of Gift is populated.</p> <p>Spot exchange rate used to convert the Fair Market Value as of Date of Gift. 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 December 01, 2009.</p> <p>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, the receiving firm rejects the record.</p> <p>If Fair Market Value as of Date of Gift field is blank, and this field is populated, the receiving firm rejects the record.</p>
Acquisition Date of Tax Lot	Y	8	A/N	COND	<p>Trade or acquisition date for the tax lot. 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.</p> <p>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, the receiving firm rejects the record.</p> <p>If this field is blank, Noncovered/Pending Indicator field must be populated.</p> <p>This date must be equal to or earlier than the date in the Original Acquisition Date for Wash Sale Adjustment field. Otherwise, the receiving firm rejects the record.</p> <p>Format: CCYYMMDD</p> <p>19010101 is a valid value and signifies various dates Allowed for average cost mutual funds acquired at least five years from the date of the transfer.</p>

Original Acquisition Date for Wash Sale Adjustment	Z	8	A/N	COND	Used only for wash sales. The acquisition date for a lot that has been adjusted for wash sales. Format: CCYYMMDD Best Practice Must be populated if the tax lot is the result of a wash sale.
Wash Sale Adjustment Amount	AA	16	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, the receiving firm rejects the record. If a Wash Sale occurred on a fixed income product (CDCP, CORP, GOVT, MUNI, MBS, or ZERO), then 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 not populated then the Wash Sale Amount should be blank. (zero can be accepted in place of blank.) Position of decimal denoted by a '.' (period). Supports up to two decimal places. Best Practice: <ul style="list-style-type: none"> Current Cost Basis for Fixed income securities should not be adjusted for the disallowed loss, resulting from a wash sale. For all other security types, the original and current cost basis should be adjusted for the disallowed amount.
Currency Code	AB	3	A/N	REQ	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	AC	18	A/N	COND	Required if ISO Currency Code is not USD . 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. 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, the receiving firm rejects the record.
Tax Lot Original Cost	AD	17	A/N	COND	This field is required if: <ul style="list-style-type: none"> Covered Asset and the Asset Category is:

					<ul style="list-style-type: none"> ○ CDCP = CD or Commercial Paper ○ CORP = Corporate Bond ○ FDEB = Foreign Debt ○ GOVT = US Govt. and Govt. Agency ○ MBS = Mortgage Backed Securities ○ MUNI = Municipal Bonds ○ ZERO = Zero Coupon Bonds ● Non-covered/ Pending Indicator is blank, unless Zero Basis Indicator is 02 = Unknown. <p>Total original cost, in USD, of the tax lot. This value should be the cost of the security when it was acquired.</p> <p>For equities, this value should be adjusted for wash sales.</p> <p>For covered fixed income securities, this value should not be adjusted for wash sales.</p> <p>Valid values include zeroes. A blank value is allowed when Tax Lot Original Cost is unknown.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p> <p>Best Practice</p> <p>Include Total Original Cost for the asset backed securities.</p>
Tax Lot Current Cost	AE	17	A/N	COND	<p>This field is required unless the Asset Category = MBS or Zero Basis Indicator is 02 = Unknown</p> <p>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.</p> <p>Valid values include zeroes or blanks. A blank value is allowed when Tax Lot Current Cost is unknown</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p> <p>Best Practices</p> <p>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.</p> <p>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.</p> <p>Include adjusted cost for Fixed Income securities other than Asset Backed Securities.</p> <p>Tax Lot Current Cost should be populated for Section 1256 options with Acquisition Basis.</p>

Zero Basis Indicator	AF	2	A/N	COND	<p>Required if the Tax Lot Current Cost is zero or blank.</p> <p>Values:</p> <ul style="list-style-type: none"> 01 = True Zero 02 = Unknown <p>If Tax Lot Current Cost is populated with spaces, this field must be 02 = Unknown. Otherwise, the receiving firm rejects the record.</p> <p>If Tax Lot Current Cost is zero and this field is blank, the receiving firm rejects the record.</p> <p>If either Covered, or the Non-covered/ Pending Indicator is blank, and this field is 02 = Unknown, then the receiving firm rejects the record.</p>
Tax Lot Original Unit Price	AG	17	A/N	COND	<p>The per share price, in USD, of the original trade.</p> <p>Valid values include zeroes. A blank value is allowed when Tax Lot Original Unit Price is unknown.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p> <p>Best Practice</p> <p>Should only populate this field for a mortgage-backed security.</p>
Accrue Market Discount Election	AH	1	A/N	COND	<p>Election to accrue market discount using a constant yield.</p> <p>Values:</p> <ul style="list-style-type: none"> Y = Yes N = No <p>This field is required if Non-covered/ Pending Indicator is blank and the Asset Category is one of the following:</p> <ul style="list-style-type: none"> CORP = Corporate Bond GOVT = US Govt. and Govt. Agency MUNI = Municipal Bonds ZERO = Zero Coupon Bonds <p>The field may be populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO where the Non-covered/Pending Indicator is populated. The field may also be populated for Asset Category MBS, CBRS will pass the record. If this field is populated for any other asset category, the receiving firm rejects the record.</p>
Include Market Discount in Income Election	AI	1	A/N	COND	<p>Election to include market discount in income currently.</p> <p>Values:</p> <ul style="list-style-type: none"> Y = Yes N = No <p>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.</p> <p>The field may be populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO where the Non-</p>

					covered/Pending Indicator is populated. The field may also be populated for the Asset Category MBS. If this field is populated for any other asset category, the receiving firm rejects the record.
Amortize Premium Election	AJ	1	A/N	COND	<p>Election to amortize premium.</p> <p>Values:</p> <ul style="list-style-type: none"> • Y = Yes (Means the client has been amortizing the premium) • N = No (Means the client elected not to amortize the premium) <p>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.</p> <p>The field may be populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered / Pending Indicator is populated. This field may also be populated for Asset Category MBS. If this field is populated for any other asset category, the receiving firm rejects the record.</p>
Spot Rate Election	AK	1	A/N	COND	<p>Spot rate election for interest accruals with respect to a covered debt instrument denominated in a currency other than U.S. Dollar.</p> <p>Values:</p> <ul style="list-style-type: none"> • Y = Yes • N = No <p>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. The field may be populated for CDCP, CORP, FDEB, GOVT, MUNI, or ZERO and Non-covered/Pending Indicator is populated. This field may also be populated for Asset Category MBS. If this field is populated for any other asset category, the receiving firm rejects the record.</p>
Market Discount	AL	16	A/N	OPT	<p>This field may be populated for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other asset category, the receiving firm rejects the record.</p> <p>Valid values include zeroes. A blank value is allowed when Market Discount is unknown or not applicable</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>

Bond Premium	AM	16	A/N	OPT	<p>Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other asset category, the receiving firm rejects the record.</p> <p>Valid values include zeroes. A blank value is allowed when Bond Premium is unknown or not applicable.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p> <p>Best Practice:</p> <p>Bond Premium varies depending on how the Amortization Premium Election was populated.</p> <ul style="list-style-type: none"> • If yes, the amount of the bond premium reported should be as of the last interest payment (coupon) date. • If no, the bond premium field should be zero.
Acquisition Premium	AN	16	A/N	OPT	<p>Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other asset category, the receiving firm rejects the record.</p> <p>Valid values include zeroes. A blank value is allowed when Acquisition Premium is unknown or not applicable.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p> <p>Best Practice:</p> <p>Acquisition Premium must be adjusted daily and the amount reported should be as of the settlement date of the transfer.</p>
Accrued OID	AO	16	A/N	OPT	<p>Allowed for Asset Categories CDCP, CORP, FDEB, GOVT, MBS, MUNI, or ZERO. If this field is populated for any other asset category, the receiving firm rejects the record.</p> <p>Valid values include zeroes. A blank value is allowed when Accrued OID is unknown or not applicable.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>
Last Adjustment Date	AP	8	A/N	COND	<p>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.</p> <p>Allowed field for the asset category:</p> <ul style="list-style-type: none"> • CDCP = CD or Commercial Paper • CORP = Corp Bond • FDEB = Foreign Debt • GOVT = US Govt. and Govt. Agency • MBS = Mortgage backed • MUNI = Municipal Bonds • ZERO = Zero Coupon Bonds

					<p>Field should be blank for any other asset category, otherwise, it will be rejected.</p> <p>Format: CCYYMMDD</p> <p>If submitted, date must be a valid calendar date. May be spaces or valid calendar date. Zeroes are not a valid value.</p>
Carryover Offset	AQ	16	A/N	OPT	<p>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.</p> <p>Allowed field for the asset category:</p> <ul style="list-style-type: none"> • CDCP = CD or Commercial Paper • CORP = Corp Bond • FDEB = Foreign Debt, • GOVT = US Govt. and Govt. Agency • MBS = Mortgage backed • MUNI = Municipal Bonds • ZERO = Zero Coupon Bonds <p>Field should be blank or zeroes for any other asset category, otherwise it will be rejected.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>
Prior Year Mark to Market	AR	16	A/N	COND	<p>Use only when Section 1256 options have transferred.</p> <p>When reporting cost basis of 1256 options:</p> <ul style="list-style-type: none"> • 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 • If the 1256 option was acquired in the same year as the transfer, populate the Prior Year Mark to Market with zero. <p>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.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>
Settlement Date	AS	8	A/N	COND	<p>Settlement date of the original acquisition for the Tax Lot being transferred.</p> <p>This field is required for covered fixed income.</p> <p>Fixed income asset categories include:</p> <ul style="list-style-type: none"> • CDCP = CD or Commercial Paper • CORP = Corp Bond, • FDEB = Foreign Debt, • GOVT = US Govt. and Govt. Agency • MBS = Mortgage backed • MUNI = Municipal Bonds • ZERO = Zero Coupon Bonds

					<p>Format: CCYYMMDD</p> <p>If submitted date is not a valid calendar date, or is in the future, the receiving firm rejects the record. Zeroes are not a valid value.</p> <p>May be spaces or valid calendar date.</p> <p>Best Practice:</p> <p>For asset categories that this field is required, If Settlement Date is unknown, this field should be populated with the date the accrual calculations began.</p>
Accrued Unrealized Market Discount	AT	16	A/N	OPT	<p>The amount of market discount on the fixed income security that has been accrued but not realized.</p> <p>Position of decimal denoted by a '.' (period). Supports up to two decimal places.</p>

FOR MORE INFORMATION

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