

DTCC

Securing Today. Shaping Tomorrow.®

COST BASIS REPORTING SERVICE

CBRS ASSET INPUT (A)

VERSION 1.0

JULY 31, 2017



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Service: Cost Basis Reporting Service (CBRS)

Title: CBRS Asset Input (A)

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ASSET INPUT (A): ORIGINAL & CORRECTED

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COST BASIS ASSET INPUT (A) ORIGINAL AND CORRECTED RECORDS

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 A <u>Rule</u> If this field is populated with a value other than 'A', 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 asset record 02 = Corrected asset record 03 = Firm reject record 04 = Request record <u>Edit</u> If field is 02 = Corrected asset record , at least one accompanying tax lot record must have a value of 02 = Corrected tax lot record in its Record Content Indicator field Note: there is no edit between the Corrected asset record and the previous Original asset record Note: the value 03 = Firm reject record refers to a record that the receiver of the original or corrected asset record cannot apply to its system. The firm reject record is different from a system reject, where CBRS rejects a submitted record—regardless of record content indicator—because the record violates system rules and edits. For example, if the submitter populates the Date Transfer was Initiated field with a date of 01/35/2011, CBRS will reject the record because 01/35/2011 is not a valid calendar date. This is a system reject. On the other hand, if a submitter sends an asset record with a quantity of 1,000 shares, and the receiver has only one position of 500 shares on its books, the receiver can send a reject record to the submitter

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						because the receiver cannot apply 1,000 shares of cost basis to a 500 share position. This is a firm reject.
Transaction Type	2	8	9	A/N	REQ	<p><u>Firm to Firm:</u></p> <p>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 <i>Reserved for future use</i></p> <p><u>Firm & Transfer Agent:</u></p> <p>Agent submits/firm receives CBRS original/corrected record:</p> <p>26 = DWAC Deposit 27 = Certificate Deposit 28 = DRS Profile/DO 29 – 35 <i>Reserved for future use</i></p> <p>Firm submits/agent receives CBRS original/corrected record:</p> <p>36 = DWAC Withdrawal 37 = Withdrawal by Transfer (WT) 38 – 40 <i>Reserved for future use</i></p> <p>Either Agent submits/firm receives or Firm submits/agent receives CBRS original/corrected record:</p> <p>41 = Direct Presentation 42 – 45 <i>Reserved for future use</i></p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p><u>Firm & Fund (In-kind Mutual Fund Transfers):</u></p> <p>Fund submits/firm receives CBRS original/corrected record:</p> <p>46 = Fund to Firm Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type]</p> <p>47 – 50 Reserved for future use</p> <p>Firm submits/fund receives CBRS original/corrected record:</p> <p>51 = Firm to Fund Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type]</p> <p>52 – 55 Reserved for future use</p> <p>Either fund submits/firm receives or firm submits/fund receives CBRS original/corrected record:</p> <p>56 = Networking Transaction</p> <p>57 = Manual Mutual Fund Transfer</p> <p>58 – AIP</p> <p>59 – Alternative Investment (Non-AIP)</p> <p>60 – 65 Reserved for future use</p> <p>Note: record will be rejected if submitter/receiver codes do not match the rules above</p>
Transfer Control Number	30	10	39	A/N	REQ	<p>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.</p> <p><u>Edit</u></p> <p>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 CCYYDDNNNNNNN.)</p> <p><u>Best Practices</u></p> <p>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.</p>

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						<p>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.</p> <p>If transaction type is 08 = OCC transfer (Non-ACATS), this field is the number assigned by the OCC to the transfer.</p> <p>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.</p> <p>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)</p> <p>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.</p> <p>If transaction type is 56 = Networking Transaction, then the control number is the Networking control number</p> <p>For all other transaction types, 04 = Conversion, 05 = Mutual Fund Transfer (Non-ACATS), 07 = Physical Movement Settlement, 09 = Non-Domestic Depository, 10 = Other, 57 = Manual Mutual Fund Transfer; this field is the control number agreed upon by the counterparties involved in the original securities transaction.</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
Alternate Control Number	30	40	69	A/N	COND	<p>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.</p> <p><u>Best Practice</u></p> <p>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.</p> <p>For Transaction Type 58 AIP, populate this field with the AIP SIN Number (NSCC Security Identifier).</p>
Filler	20	70	89	A/N	REQ	Reserved for future use -- spaces
Contra Firm Number	8	90	97	A/N	COND	<p>Populate this field with the number for the firm who is receiving the CBRS record.</p> <p>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.</p> <p>Rules for transaction types 36 = DWAC Withdrawal or 37 = Withdrawal by Transfer (WT) are as follows:</p> <ul style="list-style-type: none"> 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 blank as CBRS will perform a lookup of Contra 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

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						<p>with the value it finds on the DTC security master file.</p> <ul style="list-style-type: none"> When Record content indicator is 02 = Corrected asset record, and the submitter populates this field, CBRS will accept the submitter's value <p>The field is required for all other transaction types.</p>
Filler	2	98	99	A/N	REQ	
Contra Firm Type	6	100	105	A/N	REQ	<p>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.</p> <p>Values:</p> <p>AGTNBR = Transfer Agent CBRACK = CBRS User DTCPRRT = DTC Participant NSCPRT = NSCC Participant</p> <p><i>More values possible in future enhancements</i></p> <p><u>Edit</u></p> <p>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, DTCPRRT = DTC Participant, or CBRACK = CBRS User.</p> <p>If Transaction Type is, 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO; then this field must be DTCPRRT = DTC Participant,</p> <p>If Transaction Type is 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT); then this field must be AGTNBR = Transfer Agent.</p> <p>If Transaction Type is 41= Direct Presentation; then this field must be AGTNBR = Transfer Agent or CBRACK = CBRS User or DTCPRRT = DTC Participant.</p> <p>If Transaction Type is 46 = Fund to Firm Mutual Fund Transfer, then this field must be DTCPRRT = DTC Participant or NSCPRT = NSCC Participant.</p>

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						<p>If the Transaction Type is 51 = Firm to Fund Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 56 = Networking Transaction, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>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.</p>
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	<p>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.</p> <p>Values:</p> <p>AGTNBR = Transfer Agent CBRACT = CBRS User DTCPRT = DTC Participant NSCPRT = NSCC Participant</p> <p><i>More values possible in future enhancements</i></p> <p><u>Edit</u></p> <p>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.</p> <p>If Transaction Type is 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO; then the Submitting Firm Type must be AGTNBR = Transfer Agent,</p>

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						<p>CBRACT=CBRS User, DTCPRT=DTC Participant, NSCPRT=NSCC Participant.</p> <p>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.</p> <p>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.</p> <p>If Transaction Type is 46 = Fund to Firm Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 51 = Firm to Fund Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 56 = Networking Transaction, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>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.</p>
Filler	18	132	149	A/N	REQ	Reserved for future use -- spaces
Receiver Customer Account Number	20	150	169	A/N	COND	<p>Populate this field with the customer account number at the firm that received the asset transfer.</p> <p>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).</p> <p>For all other Transaction Types, this field is optional.</p>
Filler	10	170	179	A/N	REQ	Reserved for future use -- spaces
Deliverer Customer	20	180	199	A/N	COND	Populate this field with the customer account number at the firm that delivered the asset transfer.

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Account Number						<p>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).</p> <p>For all other Transaction Types, this field is optional.</p> <p><u>Best Practice</u></p> <p>The submitter should populate this field for Transaction Type.</p> <p>04 = Conversion.</p>
Filler	10	200	209	A/N	REQ	Reserved for future use -- spaces
ISIN Country Code	2	210	211	A/N	OPT	<p>Default value is 'US'.</p> <p><u>Edit</u></p> <p>Association between the Asset (A) and the Tax Lot (T) records is established when the contents of ISIN Country Code combined with ISIN Security Issue ID and ISIN Security Check Digit of the two records are equal.</p>
ISIN Security Issue ID (CUSIP number)	9	212	220	A/N	COND	<p>Required if Asset Category is <u>not</u> OPT.</p> <p>Required for all Transaction Types except 41 = Direct Presentation.</p> <p>If both ISIN Security Issue ID and Asset Description fields are left blank, CBRS will reject the record</p> <p><u>Edit</u></p> <p>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.</p>
ISIN Security Check Digit	1	221	221	A/N	COND	<p>Required if ISIN Country Code is anything but blank or US, and ISIN Security Issue ID (CUSIP number) is populated.</p> <p><u>Edit</u></p> <p>Association between the Asset (A) and the Tax Lot (T) records is established when the contents of ISIN Security</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						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	<p>Values: C = Call P = Put</p> <p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Edit</u></p> <p>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.</p>
Option Symbol	6	233	238	A/N	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Edit</u></p> <p>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.</p>
Option Expiration Date	8	239	246	A/N	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Edits</u></p>

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						<p>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.</p> <p>Format: CCYYMMDD</p> <p>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.</p>
Option Strike Price Integer	5	247	251	NUM	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Edit</u></p> <p>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.</p>
Option Strike Price Decimal	3	252	254	NUM	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Edits</u></p> <p>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.</p> <p>The only valid values are 000 through 999 which represent decimal format.</p>
Filler	10	255	264	A/N	REQ	Reserved for future use -- spaces.
Asset Description	140	265	404	A/N	COND	Contains a text-based description of the asset.

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>Required when Transaction Type is 41 = Direct Presentation and ISIN Security Issue ID is blank.</p> <p>If both ISIN Security Issue ID and Asset Description fields are left blank, CBRS will reject the record.</p> <p>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.</p> <p>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.</p> <p><u>Best Practice</u></p> <p>Populate Asset Description field at all times.</p> <p><u>Edit</u></p> <p>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'</p>
Asset Category	4	405	408	A/N	REQ	<p>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.</p> <p>Values:</p> <p>ALT = Alternative Investment</p> <p>ANNU = Annuities</p> <p>CDCP = CD & Commercial Paper</p> <p>CORP = Corporate Bond</p> <p>EQU = Equities</p> <p>FCUR = Foreign Currency</p> <p>FDEB = Foreign Debt</p> <p>FEQU = Foreign Equity</p> <p>GOVT = US Govt. and Govt. Agency</p> <p>LPAR = Limited Partnership</p> <p>MBS = Mortgage Backed Securities (FNMA, GNMA, FHLMC)</p> <p>MFNM = Mutual Fund Non-Money Market</p> <p>MUNI = Municipal Bonds</p> <p>OPT = Options</p> <p>REIT = Real Estate Investment Trust</p> <p>RGT = Right</p> <p>UARP = UIT (Auction Rate Preferred)</p> <p>UDSC = UIT (Deferred Sale Charge)</p>

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						<p>UIT = Unit Investment Trust UNT = Units WAR = Warrant ZERO = Zero Coupon Bonds</p> <p>For Transaction Types 46 = Fund to Firm Mutual Fund Transfer, 51 = Firm to Fund Mutual Fund Transfer, 56 = Networking Transaction, or 57 = Manual Mutual Fund Transfer this field must equal MFNM. Otherwise, CBRS will reject the record.</p> <p>Value OPT is required for Transaction Type 08 = OCC transfer (Non-ACATS). Value OPT is valid only for Transaction Types: 01 = ACATS, 04 = Conversion, 06 = FED, or 08 = OCC transfer (Non-ACATS), 09 = Non-Domestic Depository, 10 = Other. Otherwise, CBRS will reject the record.</p>
Filler	10	409	418	A/N	REQ	Reserved for future use -- spaces.
Total Position Quantity	17	419	435	A/N	REQ	<p>Total quantity of all tax lots associated with this asset.</p> <p>CBRS will sum up the tax lot quantities and compare them to the value populated in this field. If the sum of the tax lot quantities does not equal the value in this field, CBRS will reject the record.</p> <p>Zero is not a valid value for this field.</p> <p>Position of decimal denoted by a ',' (comma). Up to four decimal places will be supported before truncation occurs.</p>
Filler	20	436	455	A/N	REQ	Reserved for future use -- spaces.
Date Transfer was Initiated	8	456	463	A/N	COND	<p>Date when the transfer of the security was initiated.</p> <p>Date can be today or in the past. A future date is not a valid value for this field.</p> <p>If submitted date is not a valid calendar date, or is in the future, CBRS will reject the record. May be spaces or valid calendar date. Zeroes are not a valid value.</p> <p>Either Date Transfer was Initiated or Settlement Date of Transfer is required for the following Transaction Types: 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, 09 = Non-Domestic Depository, 10 = Other, 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO, 36 = DWAC Withdrawal, 37 = Withdrawal by</p>

COST BASIS ASSET INPUT (A) ORIGINAL AND CORRECTED RECORDS

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
						Transfer (WT), 41 = Direct Presentation, 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) . Format: CCYYMMDD
Settlement Date of Transfer	8	464	471	A/N	COND	Settlement date of the transfer of the security. 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. Required if Transaction Type is 08 = OCC transfer (Non-ACATS). Either Date Transfer was Initiated or Settlement Date of Transfer is required for the following Transaction Types: 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, 09 = Non-Domestic Depository , 10 = Other , 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO, 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT), 41 = Direct Presentation, 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) . Format: CCYYMMDD
Position Code	1	472	472	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. Value B = Borrowed is valid only when Record content indicator is 04 = Request record . If this field is populated with B = Borrowed , and Record content indicator is <u>not</u> 04 = Request record , CBRS will reject the record. For the value B = Borrowed , Total Original Cost , Total Current Cost , and Total Average Cost should not be

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RECORD TYPE: VARIABLE

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Changes in red are to be implemented Q4 2017

FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						populated. If the cost fields are populated when this field is B = Borrowed , CBRS will reject the record. Note: Value B = Borrowed position means that the delivery creates a short position on the submitter's books.
Filler	131	473	603	A/N	REQ	Reserved for future use -- spaces.
Disposition Method Used	2	604	605	A/N	OPT	Indicates the lot disposition method used by the delivering firm. The list of values below does not include all possible disposition methods. Values: 01 = FIFO (First In First Out) 02 = LIFO (Last In First Out) 03 = High Cost 04 = Low Cost 05 = Average Cost 06 = Select Lot If this field is populated with an invalid value, CBRS will space out the field and pass the record. Note: the list of valid values does not represent all possible standing instructions, but the values above are the only valid values for CBRS.
Shares to Cover Short Indicator	1	606	606	A/N	OPT	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. Values: Y or N Default value is N
Firm Reject Reason Code	2	607	608	A/N	COND	Only applicable if Record Content Indicator is 03 = Firm reject record . Otherwise, leave blank. Values: 01 = Receiver cannot apply received cost basis record 02 = CBRS quantity is greater than delivered quantity 03 = CUSIP does not belong to Issuer/Transfer Agent Field is required if Record content indicator is 03 = Firm reject record . Value 03 = CUSIP does not belong to Issuer Transaction is valid only when Transaction Type is 36 = DWAC Withdrawal or 37 = Withdrawal by Transfer and Record Content Indicator is 03 = Firm reject record . If this value

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>is used is used for any other transaction types when Record Content Indicator is 03 = Firm reject record, then CBRS will reject the record.</p> <p>If field is populated when Record content indicator is 01 = Original asset record, 02 = Corrected asset record, or 04 = Request record, CBRS will space out the field and continue to pass the record.</p>
ACATS Asset Sequence Number	6	609	614	NUM	COND	<p>This field should be the ACATS Asset Sequence Number from the original transfer.</p> <p>Required when Transaction Type is 01 = ACATS and the 'Date Transfer was Initiated' or the 'Settlement Date of Transfer' is later than 07/26/2012. Format is 6 digits. Value in this field must be numeric and greater than zero. Use leading zeros if necessary.</p> <p>If Transaction Type is 01 = ACATS and both the 'Date Transfer was Initiated' and the 'Settlement Date of Transfer' are equal or prior to 07/26/2012, the field may contain spaces, all zeroes, or a valid numeric value. Otherwise CBRS will reject the record.</p> <p>For all other Transaction Types CBRS will space out the field and pass the record.</p>
Filler	386	615	1000	A/N	REQ	Reserved for future use -- spaces.

ASSET INPUT (A): FIRM REJECT & REQUEST

The rules and edits for the Original asset record and Corrected asset record (Record content indicator 01 and 02) are on pages 4-19. The rules and edits for the Reject and Request records (Record content indicator 03 and 04) are on pages 20-36.

COST BASIS ASSET INPUT (A) FIRM REJECT AND REQUEST RECORDS

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RECORD LENGTH: 1,000

RECORD TYPE: VARIABLE

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FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
Record Type	1	1	1	A/N	REQ	Always A . <u>Rule</u> If this field is populated with a value other than 'A', 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 asset record 02 = Corrected asset record 03 = Firm reject record 04 = Request record If field is 03 = Firm reject record or 04 = Request record , only certain fields will be required as defined in the following layout. If field is 03 = Firm reject record or 04 = Request record , there will be no corresponding tax lot record(s). Note: the value 03 = Firm reject record refers to a record that the receiver of the original or corrected asset record cannot apply to its system. The firm reject record is different from a system reject, where CBRS rejects a submitted record—regardless of record content indicator—because the record violates system rules and edits. For example, if the submitter populates the Date Transfer was Initiated field with a date of 01/35/2011, CBRS will reject the record because 01/35/2011 is not a valid calendar date. This is a system reject. On the other hand, if a submitter sends an asset record with a quantity of 1,000 shares, and the receiver has only one lot of 500 shares on its books, the receiver can send a reject record to the submitter because the receiver cannot apply 1,000 shares of cost basis to a 500 share lot. This is a firm reject.

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RECORD TYPE: VARIABLE

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Changes in red are to be implemented Q4 2017

FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
Transaction Type	2	8	9	A/N	REQ	<p><u>Firm to Firm:</u></p> <p>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</p> <p><u>Firm & Transfer Agent:</u></p> <p>Agent submits/firm receives CBRS original/corrected record:</p> <p>26 = DWAC Deposit 27 = Certificate Deposit 28 = DRS Profile/DO 29 – 35 Reserved for future use</p> <p>Firm submits/agent receives CBRS original/corrected record:</p> <p>36 = DWAC Withdrawal 37 = Withdrawal by Transfer (WT) 38 – 40 Reserved for future use</p> <p>Either Agent submits/firm receives or Firm submits/agent receives CBRS original/corrected record:</p> <p>41 = Direct Presentation 42 – 45 Reserved for future use</p> <p><u>Firm & Fund (In-kind Mutual Fund Transfers):</u></p> <p>Fund submits/firm receives CBRS original/corrected record:</p>

COST BASIS ASSET INPUT (A) FIRM REJECT AND REQUEST RECORDS

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Changes in red are to be implemented Q4 2017

FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						<p>46 = Fund to Firm Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type].</p> <p>47 – 50 Reserved for future use</p> <p>Firm submits/fund receives CBRS original/corrected record:</p> <p>51 = Firm to Fund Mutual Fund Transfer [via ACATS Fund/SERV interface; also known as PTF, Position Transfer Fund ACATS transfer type].</p> <p>52 – 55 Reserved for future use</p> <p>Either fund submits/firm receives or firm submits/fund receives CBRS original/corrected record:</p> <p>56 = Networking Transaction</p> <p>57 = Manual Mutual Fund Transfer</p> <p>58- AIP</p> <p>59- Alternative Investment (Non-AIP)</p> <p>58 – 65 Reserved for future use</p> <p>Note: record will be rejected if submitter/receiver codes do not match the rules above.</p>

COST BASIS ASSET INPUT (A) FIRM REJECT AND REQUEST RECORDS

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
Transfer Control Number	30	10	39	A/N	REQ	<p>If Record content indicator is 03 = Firm reject record, then this field is the control number of the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then follow the formats below:</p> <p><u>Edit</u></p> <p>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 CCYYDDNNNNNNN.)</p> <p><u>Best Practices</u></p> <p>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.</p> <p>If transaction type is 06 = Fed the transfer occurred at the Fed, this field is the Input Message Accountability Data (IMAD) number assigned by the Fed to the transfer.</p> <p>If transaction type is 08 = OCC transfer (Non-ACATS), this field is the number assigned by the OCC to the transfer.</p> <p>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.</p> <p>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)</p> <p>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.</p> <p>If transaction type is 56 = Networking Transaction, then the control number is the Networking control number.</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						For all other transaction types, 04 = Conversion, 05 = Mutual Fund Transfer (Non-ACATS), 06 = Fed, 07 = Physical Movement Settlement, 09 = Non-Domestic Depository, 10 = Other, 57 = Manual Mutual Fund Transfer ; this field is the control number agreed upon by the counterparties 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, 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. <u>Best Practice</u> 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 26 = DWAC Deposit, 27 = Certificate Deposit, or 28 = DRS Profile/DO are as follows: <ul style="list-style-type: none"> For transaction types 26 = DWAC Deposit, 27 = Certificate Deposit, or 28 = DRS Profile/DO 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 26 = DWAC Deposit, 27 = Certificate Deposit, or 28 = DRS Profile/DO; then field would be left blank

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>as CBRS will perform a lookup of Receiver Firm Number on the DTC security master file based upon CUSIP.</p> <ul style="list-style-type: none"> When Record content indicator is 03 = Firm reject record, and the submitter populates this field, CBRS will accept the submitter's value. When Record content indicator is 04 = Request 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. <p>The field is required for all other transaction types.</p>
Filler	2	98	99	A/N	REQ	Reserved for future use -- spaces.
Contra Firm Type	6	100	105	A/N	REQ	<p>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.</p> <p>Values:</p> <p>AGTNBR = Transfer Agent CBRACT = CBRS User DTCPRT = DTC Participant NSCPRT = NSCC Participant</p> <p><i>More values possible in future enhancements.</i></p> <p><u>Edit</u></p> <p>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.</p> <p>If Transaction Type is, 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO; then this field must be AGTNBR = Transfer Agent, NSCPRT=NSCC Participant, DTCPRT= DTCC Participant, CBRACT=CBRS User.</p> <p>If Transaction Type is 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT); then this field must be</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/ REQ/ COND	COMMENTS
						<p>DTCPRT=DTC Participant CBRACT=CBRS User, NSCPRT= NSCC Participant.</p> <p>If Transaction Type is 41= Direct Presentation; then this field must be AGTNBR = Transfer Agent or CBRACT = CBRS User or DTCPRT = DTC Participant.</p> <p>If Transaction Type is 46 = Fund to Firm Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 51 = Firm to Fund Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 56 = Networking Transaction, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>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.</p>
Filler	10	106	115	A/N	REQ	Reserved for future use -- spaces.
Submitting Firm Number	8	116	123	A/N	REQ	<p>Populate this field with the number of the firm who is submitting this CBRS record.</p> <p>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.</p>
Filler	2	124	125	A/N	REQ	Reserved for future use -- spaces.
Submitting Firm Type	6	126	131	A/N	REQ	<p>Populate this field with the type of the firm who is submitting this CBRS record. This type corresponds to the type of number in the Submitting Firm Number field.</p> <p>Values:</p> <p>AGTNBR = Transfer Agent CBRACT = CBRS User DTCPRT = DTC Participant NSCPRT = NSCC Participant</p> <p><i>More values possible in future enhancements</i></p> <p><u>Edit</u></p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>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.</p> <p>If Transaction Type is 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO; then the Submitting Firm Type must be DTCPRT=DTC Participant.</p> <p>If Transaction Type is, 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT); then the Submitting Firm Type must be AGTNBR = Transfer Agent.</p> <p>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.</p> <p>If Transaction Type is 46 = Fund to Firm Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 51 = Firm to Fund Mutual Fund Transfer, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>If the Transaction Type is 56 = Networking Transaction, then this field must be DTCPRT = DTC Participant or NSCPRT = NSCC Participant.</p> <p>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.</p>
Filler	18	132	149	A/N	REQ	Reserved for future use -- spaces.
Receiver Customer Account Number	20	150	169	A/N	OPT	<p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be the Receiver Customer Account Number (i.e. the receiver of the cost basis, not the receiver of the reject record) on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be the Receiver Customer Account</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						Number on the original transaction that triggered the need to pass cost basis.
Filler	10	170	179	A/N	REQ	Reserved for future use -- spaces.
Deliverer Customer Account Number	20	180	199	A/N	OPT	<p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be the Deliverer Customer Account Number (i.e. the submitter of the cost basis information, not the submitter of the reject record) on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be the Deliverer Customer Account Number on the original transaction that triggered the need to pass cost basis.</p>
Filler	10	200	209	A/N	REQ	Reserved for future use -- spaces.
ISIN Country Code	2	210	211	A/N	OPT	<p>Default value is 'US'</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
ISIN Security Issue ID (CUSIP number)	9	212	220	A/N	COND	<p>Required if Asset Category is <u>not</u> OPT.</p> <p>For reject records (Record Content Indicator is 03 = Firm reject record), ISIN Security Issue ID (CUSIP number) is required for all Transaction Types except 41 = Direct Presentation.</p> <p>For request records (Record Content Indicator is 04 = Request record), ISIN Security Issue ID (CUSIP number) is required for all Transaction Types except 41 = Direct Presentation.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
ISIN Security Check Digit	1	221	221	A/N	COND	<p>Required if ISIN Country Code is anything but blank or US, and ISIN Security Issue ID (CUSIP number) is populated.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Filler	10	222	231	A/N	REQ	Reserved for future use -- spaces.
Put - Call Indicator	1	232	232	A/N	COND	<p>Values:</p> <p>C = Call</p> <p>P = Put</p> <p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Option Symbol	6	233	238	A/N	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p>

COST BASIS ASSET INPUT (A) FIRM REJECT AND REQUEST RECORDS

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						If Record content indicator is 04 = Request record , then this field should be what was populated on the original transaction that triggered the need to pass cost basis.
Option Expiration Date	8	239	246	A/N	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p>Format: CCYYMMDD</p> <p>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.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Option Strike Price Integer	5	247	251	NUM	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Option Strike Price Decimal	3	252	254	NUM	COND	<p>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.</p> <p>Required if Asset Category = 'OPT'.</p>

COST BASIS ASSET INPUT (A) FIRM REJECT AND REQUEST RECORDS

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
						<p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Filler	10	255	264	A/N	REQ	Reserved for future use -- spaces.
Asset Description	140	265	404	A/N	COND	<p>Contains a text-based description of the asset.</p> <p>Required when Transaction Type is 41 = Direct Presentation and ISIN Security Issue ID is blank.</p> <p>If both ISIN Security Issue ID and Asset Description fields are left blank, CBRS will reject the record.</p> <p>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.</p> <p>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.</p> <p><u>Best Practice</u></p> <p>Populate Asset Description field at all times.</p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Asset Category	4	405	408	A/N	REQ	<p>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.</p> <p>Values:</p> <p>ALT = Alternative Investment ANNU = Annuities CDCP = CD & Commercial Paper CORP = Corporate Bond EQU = Equities FCUR = Foreign Currency FDEB = Foreign Debt</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>FEQU = Foreign Equity GOVT = US Govt. and Govt. Agency LPAR = Limited Partnership MBS = Mortgage Backed Securities (FNMA, GNMA, FHLMC) MUNI = Municipal Bonds MFNM = Mutual Fund Non-Money Market 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> <p>For Transaction Types 46 = Fund to Firm Mutual Fund Transfer, 51 = Firm to Fund Mutual Fund Transfer, 56 = Networking Transaction, or 57 = Manual Mutual Fund Transfer this field must equal MFNM. Otherwise, CBRS will reject the record.</p> <p>Value OPT is required for Transaction Type 08 = OCC transfer (Non-ACATS). Value OPT is valid only for Transaction Types 01 = ACATS, 04 = Conversion, 06 = Fed, or 08 = OCC transfer (Non-ACATS), 09 = Non-Domestic Depository, 10 = Other.</p> <p>Otherwise, CBRS will reject the record.</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then the submitter should populate this field with the category they used for the asset.</p>
Filler	10	409	418	A/N	REQ	Reserved for future use -- spaces.
Total Position Quantity	17	419	435	A/N	REQ	<p>Total quantity of all tax lots associated with this asset.</p> <p>Position of decimal denoted by a ',' (comma). Up to four decimal places will be supported before truncation occurs.</p> <p>Zero is not a valid value for this field.</p> <p><u>Best practice</u></p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Filler	20	436	455	A/N	REQ	Reserved for future use -- spaces.
Date transfer was Initiated	8	456	463	A/N	COND	<p>Date when the transfer of the security was initiated.</p> <p>Date can be today or in the past. A future date is not a valid value for this field.</p> <p>If submitted date is not a valid calendar date, or is in the future, CBRS will reject the record. May be spaces or valid calendar date. Zeroes are not a valid value.</p> <p>Either Date Transfer was Initiated or Settlement Date of Transfer is required for the following Transaction Types: 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, 09 = Non-Domestic Depository, 10 = Other, 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO, 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT), 41 = Direct Presentation, 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).</p> <p>Format: CCYYMMDD</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Settlement Date of Transfer	8	464	471	A/N	COND	<p>Settlement date of the transfer of the security.</p> <p>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.</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>Required if Transaction Type is 08 = OCC transfer (Non-ACATS).</p> <p>Either Date Transfer was Initiated or Settlement Date of Transfer is required for the following Transaction Types: 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, 09 = Non-Domestic Depository, 10 = Other, 26 = DWAC Deposit, 27 = Certificate Deposit, 28 = DRS Profile/DO, 36 = DWAC Withdrawal, 37 = Withdrawal by Transfer (WT), 41 = Direct Presentation, 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).</p> <p>Format: CCYYMMDD</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Position Code	1	472	472	A/N	REQ	<p>Values:</p> <p>S = Short position L = Long position B = Borrowed position</p> <p>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.</p> <p>Value B = Borrowed is valid only when Record content indicator is 04 = Request record. If this field is populated with B = Borrowed, and Record content indicator is <u>not</u> 04 = Request record, CBRS will reject the record.</p> <p>Note: Value B = Borrowed position means that the delivery creates a short position on the submitter's books.</p> <p><u>Best practice</u></p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be what was populated on the original transaction that triggered the need to pass cost basis.</p>
Filler	131	473	603	A/N	REQ	Reserved for future use -- spaces.
Disposition Method Used (formerly Partial Cost Basis Indicator)	2	604	605	A/N	OPT	<p>Indicates the lot disposition method used by the delivering firm. The list of valid values does not represent all possible standing instructions, but these values are the only valid values for CBRS.</p> <p>Valid values:</p> <p>01 = FIFO (First In First Out) 02 = LIFO (Last In First Out) 03 = High Cost 04 = Low Cost 05 = Average Cost 06 = Select Lot</p> <p>If this field is populated with an invalid value, CBRS will space out the field and pass the record.</p>
Shares to Cover Short Indicator	1	606	606	A/N	OPT	<p>The submitter should populate this field 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.</p> <p>Values: Y or N</p> <p><u>Best practice</u></p> <p>If Record content indicator is 03 = Firm reject record, then this field should be what was populated on the Original asset record or Corrected asset record received.</p> <p>If Record content indicator is 04 = Request record, then this field should be blank.</p>
Firm Reject Reason Code	2	607	608	A/N	COND	<p>Values:</p> <p>01 = Receiver cannot apply received cost basis record 02 = CBRS quantity is greater than delivered quantity 03 = CUSIP does not belong to Issuer/Transfer Agent</p> <p>Field is required if Record content indicator is 03 = Firm reject record.</p>

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FIELD NAME	LENGTH	START	END	TYPE	OPT/REQ/COND	COMMENTS
						<p>Value 03 = CUSIP does not belong to Issuer/Transfer Agent is valid only when Transaction Type is 36 = DWAC Withdrawal or 37 = Withdrawal by Transfer and Record Content Indicator is 03 = Firm reject record. If this value is used for any other transaction types when Record Content Indicator is 03 = Firm reject record, then CBRS will reject the record.</p> <p>If field is populated when Record content indicator is 01 = Original asset record, 02 = Corrected asset record, or 04 = Request record, CBRS will space out the field and continue to pass the record.</p>
ACATS Asset Sequence Number	6	609	614	NUM	COND	<p>This field should be the ACATS Asset Sequence Number from the original transfer.</p> <p>Required when Transaction Type is 01 = ACATS and the 'Date Transfer was Initiated' or the 'Settlement Date of Transfer' is later than 07/26/2012. Format is 6 digits. Value in this field must be numeric and greater than zero. Use leading zeros if necessary.</p> <p>If Transaction Type is 01 = ACATS and both the 'Date Transfer was Initiated' and the 'Settlement Date of Transfer' are equal or prior to 07/26/2012, the field may contain spaces, all zeroes, or a valid numeric value. Otherwise CBRS will reject the record.</p> <p>For all other Transaction Types CBRS will space out the field and pass the record.</p>
Filler	386	615	1000	A/N	REQ	Reserved for future use -- spaces.

FOR MORE INFORMATION

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