

<b>#:</b>	CBRS005.14
<b>Date:</b>	June 2, 2014
<b>To:</b>	All Cost Basis Reporting Service (CBRS) users
<b>From:</b>	Product Management
<b>Subject:</b>	Layout Changes for November Release

DTCC's modifications of the file layouts for the Cost Basis Reporting Service (CBRS) to further support the Internal Revenue Service (IRS) changes that include fixed income and options as covered assets effective January 1, 2015, are being released in two deployments.

- Deployment 1 is scheduled for production on July 11, 2014 as defined in DTCC Important Notice # CBRS004.13, dated October 22, 2013.
- Deployment 2 is described below and will migrate to production in November 2014.

All changes apply to data input and output via the automated mainframe connection, as well as to Web Direct screens and the Upload template.

Layout changes are for the following files:

<b>Production Product ID</b>	<b>Test Product ID</b>	<b>File Name</b>
36708	46708	Cost Basis Asset Input / Tax Lot Record Input
02561666	02991666	Cost Basis User Master File ---Machine Readable Output (MRO)
02560264	02980264	CBRS Transaction Output ---Machine Readable Output (MRO)

Cost Basis Asset Input layout changes include:

- Transaction Type field will have changes and new values:
  - 06 = ~~Other Depositories Deliveries~~, Fed, (non-ACATS)
  - 09= Non-Domestic Depositories
  - 10= Other

Cost Basis Tax Lot Record Input layout modifications are:

- Transaction Type field will have changes and new values:

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- 06 = ~~Other Depositories Deliveries~~, Fed, (non-ACATS)
- 09= Non-Domestic Depositories
- 10= Other
- Last Adjustment date (*new field*)—date used for the last interest payment when calculating the current cost of a fixed income security.
- Carryover Offset (*new field*)—defines the excess unamortized premium amount that can be used against future interest payments.
- Disallowed Carryover Offset (*new field*)---populate with excess un-amortized premium amount that cannot be used to offset interest payments.

The Cost Basis User Master File will add:

- Two new “Search Firm Type” values are:
  1. DTCOCC—which represents a DTC Participant who is also an Options Clearing Corporation (OCC) Member.
  2. DTCFED---defining a DTC Participant who is also a Fed member.
- Two new fields being added to create the alternate identity for a DTCFED firm are:
  1. FED Number ---also known as the American Banker’s Association (ABA) number.
  2. FED Short Name---the unique short name identifier used at the Fed to represent this entity.

The alternate identification names and numbers for DTCOCC and DTCFED search firm types will be created when CBRS firms provide the specific details using a new DTCC Alternate Number form (available September 2014). The information supplied on the DTCC Alternate Number form will be populated in CBRS and appear on the Cost Basis User Master File.

The CBRS record layouts can be found on DTCC Learning/ Clearance/ CBRS website at:

<https://dtcclearning.com/learning/clearance/topics/cbrs.html>

To obtain a login and password for the DTCC Learning website follow these instructions:

1. Go to <https://dtcclearning.com/learning/clearance>
2. In the upper right corner of the page, click “Login”, if you have an existing account.
3. If you do not have an existing account, select “Register Now”; fill out the required fields, and click “Register”. Within one business day, you should receive an e-mail response from DTCC approving your registration or requesting additional information.

*Additional Information*

Other CBRS Important Notices can be obtained from DTCC's website:

<http://www.dtcc.com/legal/important-notices.aspx?subsidiary=DTCC+Solutions&category=CBRS&pgs=1>

If you have questions about CBRS, please call the Customer Service Hotline at 888-382-2721, option 6, then option 7, then option 2, your Relationship Manager, or the undersigned.

Janice DiTore  
Director, Equities Clearance Product Management