

# PERSHING STANDARD FILE LAYOUTS

## FILE LAYOUT FOR: W8 FORM INFORMATION

### GENERAL INFORMATION

File Frequency: Daily  
Record Size: 2500 characters  
Form Name: FATC

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### DESCRIPTION

The W8 Form Information File (FATC), formerly the Foreign Account Tax Compliance Act file, contains the information supplied for the various W8 forms, listed below. These forms are provided by non-US persons for US tax reporting and potential tax relief on US-sourced income.

Record A is the only mandatory record, and contains Account-level information. There is only one A record per account.

Record B contains W8-IMY information for an account holder (form name W8MT). There can be zero to multiple iterations of this record per account. Significant format changes in Part III, as indicated, will be effective 3/18/2019.

Record C contains Individual W8-BEN information for an account holder (form name W8IT). There can be zero to multiple iterations of this record per account.

Record D contains W8-BEN-E information for an account holder (form name W8ET). There can be zero to multiple iterations of this record per account.

Record E contains the Substantial Owners of Passive NFFE associated with W8-BEN-E and Substantial Owners of Owner-documented FFI associated with W8-BEN-E or W8-IMY. There can be from zero to 17 iterations of Record E, containing up to 100 Substantial Owners. Record E is present only with a Record D.

This layout references IRS documents W8-IMY, W8-BEN and W8-BEN-E, which can be viewed through the following link:

[http://apps.irs.gov/app/picklist/list/formsPublications.html;jsessionid=zdtuElpgoJpcfML9St5H2Q\\_?value=w8&criteria=formNumber&submitSearch=Find](http://apps.irs.gov/app/picklist/list/formsPublications.html;jsessionid=zdtuElpgoJpcfML9St5H2Q_?value=w8&criteria=formNumber&submitSearch=Find)

A full file is created nightly.

The symbol “**B**” is used on our standard files to represent spaces.

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# PERSHING STANDARD FILE LAYOUTS

## FILE LAYOUT SPECIFICATIONS

### HEADER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-018	X(18)	AN	Literally "BOF <b>B B B B B B</b> PERSHING <b>B</b> " (beginning of Pershing file)
019-036	X(18)	AN	Literally "FGN <b>B</b> ACCT <b>B</b> TAX <b>B</b> COMPL"
037-046	X(10)	AN	Literally " <b>B</b> DATA <b>B</b> OF <b>B B</b> "
047-056	X(10)	AN	DATE OF DATA = "MM/DD/CCYY"
057-067	X(11)	AN	Literally " <b>B</b> TO <b>B</b> REMOTE <b>B</b> "
068-071	X(04)	AN	REMOTE ID = "XXXX"
072-085	X(14)	AN	Literally " <b>B</b> BEGINS <b>B</b> HERE <b>B B</b> "
086-095	X(10)	AN	RUN DATE = "MM/DD/CCYY"
096-096	X(01)	AN	Not Used
097-104	X(08)	AN	RUN TIME = "HH:MM:SS"
105-118	X(14)	AN	Not Used
119-127	X(09)	AN	Indicates if the file is REFRESHED or UPDATED; literally "REFRESHED" or "UPDATED <b>B B</b> "
128-2499	X(2372)	AN	Not Used
2500-2500	X(01)	AN	Literally "A"; indicates the end of the header record

# PERSHING STANDARD FILE LAYOUTS

## DETAIL RECORD A – ACCOUNT LEVEL INFORMATION

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE = “W8”
003-003	X(01)	AN	RECORD INDICATOR VALUE = “A”
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with “00000001”
012-020	X(09)	AN	ACCOUNT NUMBER, including Office (3), Base Account (5), Check Digit (1)
021-023	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
024-024	X(01)	AN	Not Used
025-027	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
028-028	X(01)	AN	Not Used
029-038	X(10)	AN	ACCOUNT SHORT NAME
039-039	X(01)	AN	Not Used
ACCOUNT LEVEL FATCA INFORMATION			
040-041	X(02)	AN	PRIMARY COUNTRY OF CITIZENSHIP, see Appendix Q, “ACCT Codes and Values”
042-061	X(20)	AN	TAX ID NUMBER
062-062	X(01)	AN	TAX ID TYPE; values include: “A” = Applied for “F” = WP-EIN “I” = ITIN “N” = Non-US “Q” = QI-EIN “S” = Social Security Number “T” = Tax ID Number (EIN) “W” = WT-EIN
063-063	X(01)	AN	W8 STATUS; values include: “C” = Certified “D” = Certified pending document “N” = Not certified “P” = Certified PR Corp 10% “Q” = Certified pending document PR Corp 10% “R” = Certified without PR Corp 10% “S” = Certified pending document without PR Corp 10% “T” = Certified with treaty benefits “U” = Certified pending document with treaty “W” = Certified without treaty benefits “X” = Certified pending document without treaty
064-067	X(04)	AN	ACCOUNT LEVEL FATCA CLASSIFICATION; see Appendix 2, “FATCA Codes”
068-2499	X(2432)	AN	Not Used
2500-2500	X(01)	AN	Literally “X”; indicates the end of record A

# PERSHING STANDARD FILE LAYOUTS

## DETAIL RECORD B - HOLDER INFORMATION - INTERMEDIARY (IMY)

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE = "W8"
003-003	X(01)	AN	RECORD INDICATOR VALUE = "B"
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with "00000001"
012-020	X(09)	AN	ACCOUNT NUMBER, including Office (3), Base Account (5), Check Digit (1)
021-023	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
024-024	X(01)	AN	Not Used
025-027	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
028-028	X(01)	AN	Not Used
029-038	X(10)	AN	ACCOUNT SHORT NAME
039-041	X(03)	AN	Not Used
ACCOUNT HOLDER/INTERMEDIARY SECONDARY IDENTIFIERS			
042-044	X(03)	AN	SEQUENCE NUMBER; values are 001 through 015
045-047	X(03)	AN	ACCOUNT HOLDER TYPE; values include: "A <b>H</b> " = Account Holder "B&R" = Books and Records participant "IPP" = Interested Party participant
048-051	X(04)	AN	ACCOUNT HOLDER/INTERMEDIARY ROLE; for Account Holder Roles and Participant Roles, see Appendix Q, "ACCT Codes and Values"
052-071	X(20)	AN	CLIENT ID
ACCOUNT HOLDER/INTERMEDIARY NAME AREA			
072-072	X(01)	AN	HOLDER/INTERMEDIARY NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
073-104	X(32)	AN	ACCOUNT HOLDER/INTERMEDIARY PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters will be used; the second 4 characters can be used for a suffix, remaining 24 characters will be blank; values include: " <b>B B B B</b> " "DR <b>B B</b> " "MDM <b>B</b> " "MR <b>B B</b> " "MS <b>B B</b> " "MRS <b>B</b> " "SIR <b>B</b> " If NAME TYPE = "E" or "M" then it will be free-form text and can be blank

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POSITION	PICTURE	TYPE	DESCRIPTION
105-136	X(32)	AN	ACCOUNT HOLDER/INTERMEDIARY FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text; can be blank
137-168	X(32)	AN	ACCOUNT HOLDER/INTERMEDIARY MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
169-200	X(32)	AN	ACCOUNT HOLDER/INTERMEDIARY LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
<b>Permanent (Legal) Address (6)</b>			
201-204	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
205-232	X(28)	AN	ATTENTION LINE DETAIL
233-264	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
265-296	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
297-328	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
Positions 329-360 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
329-343	X(15)	AN	CITY; for US/Canada addresses only
344-345	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
346-360	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
329-360	X(32)	AN	Non-US/Canada City; free-form
361-362	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
363-382	X(20)	AN	<i>Reserved</i>
<b>Permanent (Mailing) Address (7)</b>			
383-386	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
387-414	X(28)	AN	ATTENTION LINE DETAIL
415-446	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
447-478	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
479-510	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Positions 511-542 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
511-525	X(15)	AN	CITY; for US/Canada addresses only
526-527	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
528-542	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
511-542	X(32)	AN	Non-US/Canada City; free-form
543-544	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
545-564	X(20)	AN	<i>Reserved</i>
GENERIC HOLDER INFORMATION NOT ON W8 FORMS			
565-565	X(01)	AN	PRIMARY INDICATOR; indicates that this holder, on this account, has the highest withholding rate based on treaty country; values include: "Y" = Yes; this holder has highest withholding rate "N" = No; this holder does not have the highest w/h rate "B" = Not applicable or provided
566-566	X(01)	AN	W8 STATUS; values include: "C" = Certified "D" = Certified pending document "N" = Not certified "P" = Certified PR Corp 10% "Q" = Certified pending document PR Corp 10% "R" = Certified without PR Corp 105 "S" = Certified pending document without PR Corp 10% "T" = Certified with treaty benefits "U" = Certified pending document with treaty "W" = Certified without treaty benefits "X" = Certified pending document without treaty
567-567	X(01)	AN	AFFIDAVIT OF UNCHANGED STATUS; values include: "Y" = Affidavit submitted "N" = Affidavit not submitted "B" = Not applicable or provided
568-575	9(08)	N	W8 EFFECTIVE DATE; the date on the W8 form; date withholding benefit applied per form for this holder, in CCYYMMDD format
576-583	9(08)	N	W8 UPDATE DATE; last date that the W8 information was updated for this holder, in CCYYMMDD format
584-591	9(08)	N	W8 EXPIRATION DATE; the date the form is not subject to NRA withholding, in CCYYMMDD format
592-599	9(08)	N	FFI AGREEMENT DATE; the date the form is not subject to NRA withholding, in CCYYMMDD format
600-619	X(20)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Additional Documents Required Information			
620-620	X(01)	AN	ADDITIONALDOCUMENTS REQUIRED INDICATOR; values include: “Y” = Yes, additional documents are required “N” = No; no additional documents are required
Additional Documents Information, up to 10 iterations			
Additional Document 1			
621-624	X(04)	AN	ADDITIONALDOCUMENT (1) CODE; see Appendix 2, “FATCA CODES,” for values
625-625	X(01)	AN	ADDITIONALDOCUMENT (1) STATUS; values include: “E” = Expired “N” = Not received “R” = Received
626-633	9(08)	N	ADDITIONALDOCUMENT (1) EXPIRATION DATE, in CCYYMMDD format
Additional Document 2			
634-637	X(04)	AN	ADDITIONALDOCUMENT (2) CODE; see Appendix 2, “FATCA CODES,” for values
638-638	X(01)	AN	ADDITIONALDOCUMENT (2) STATUS; see position 625 for values
639-646	9(08)	N	ADDITIONALDOCUMENT (2) EXPIRATION DATE, in CCYYMMDD format
Additional Document 3			
647-650	X(04)	AN	ADDITIONALDOCUMENT (3) CODE; see Appendix 2, “FATCA CODES,” for values
651-651	X(01)	AN	ADDITIONALDOCUMENT (3) STATUS; see position 625 for values
652-659	9(08)	N	ADDITIONALDOCUMENT (3) EXPIRATION DATE, in CCYYMMDD format
Additional Document 4			
660-663	X(04)	AN	ADDITIONALDOCUMENT (4) CODE; see Appendix 2, “FATCA CODES,” for values
664-664	X(01)	AN	ADDITIONALDOCUMENT (4) STATUS; see position 625 for values
665-672	9(08)	N	ADDITIONALDOCUMENT (4) EXPIRATION DATE, in CCYYMMDD format
Additional Document 5			
673-676	X(04)	AN	ADDITIONALDOCUMENT (5) CODE; see Appendix 2, “FATCA CODES,” for values
677-677	X(01)	AN	ADDITIONALDOCUMENT (5) STATUS; see position 625 for values
678-685	9(08)	N	ADDITIONALDOCUMENT (5) EXPIRATION DATE, in CCYYMMDD format

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Additional Document 6			
686-689	X(04)	AN	ADDITIONAL DOCUMENT (6) CODE; see Appendix 2, "FATCA CODES," for values
690-690	X(01)	AN	ADDITIONAL DOCUMENT (6) STATUS; see position 625 for values
691-698	9(08)	N	ADDITIONAL DOCUMENT (6) EXPIRATION DATE, in CCYYMMDD format
Additional Document 7			
699-702	X(04)	AN	ADDITIONAL DOCUMENT (7) CODE; see Appendix 2, "FATCA CODES," for values
703-703	X(01)	AN	ADDITIONAL DOCUMENT (7) STATUS; see position 625 for values
704-711	9(08)	N	ADDITIONAL DOCUMENT (7) EXPIRATION DATE, in CCYYMMDD format
Additional Document 8			
712-715	X(04)	AN	ADDITIONAL DOCUMENT (8) CODE; see Appendix 2, "FATCA CODES," for values
716-716	X(01)	AN	ADDITIONAL DOCUMENT (8) STATUS; see position 625 for values
717-724	9(08)	N	ADDITIONAL DOCUMENT (8) EXPIRATION DATE, in CCYYMMDD format
Additional Document 9			
725-728	X(04)	AN	ADDITIONAL DOCUMENT (9) CODE; see Appendix 2, "FATCA CODES," for values
729-729	X(01)	AN	ADDITIONAL DOCUMENT (9) STATUS; see position 625
730-737	9(08)	N	ADDITIONAL DOCUMENT (9) EXPIRATION DATE, in CCYYMMDD format
Additional Document 10			
738-741	X(04)	AN	ADDITIONAL DOCUMENT (10) CODE; see Appendix 2, "FATCA CODES," for values
742-742	X(01)	AN	ADDITIONAL DOCUMENT (10) STATUS; see position 625
743-750	9(08)	N	ADDITIONAL DOCUMENT (10) EXPIRATION DATE, in CCYYMMDD format
751-770	X(20)	AN	<i>Reserved</i>
THE FOLLOWING FIELDS REPLICATE THE W8 IMY FORM			
Part I - Identification of Entity			
<b>1</b> - Name of individual or organization that is acting as the intermediary (see above, beginning in position 072)			
771-772	X(02)	AN	<b>2</b> - COUNTRY OF INCORPORATION OR ORGANIZATION; see Appendix Q, "ACCT Codes and Values"
773-804	X(32)	AN	<b>3</b> - NAME OF DISREGARDED ENTITY, if applicable; free-form text
805-808	X(04)	AN	<b>4</b> - CHAPTER 3 STATUS; see Appendix 2, "FATCA Codes"
809-812	X(04)	AN	<b>5</b> - CHAPTER 4 STATUS (FATCA STATUS); see Appendix 2, "FATCA Codes"
<b>6</b> - Permanent Residence (Legal) Address (see information beginning in position 201)			



# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
<b>7 - Mailing Address (see information beginning in position 383)</b>			
813-832	X(20)	AN	<b>8 - US TAX ID NUMBER</b> (see 856-875 for non-US Tax ID)
833-833	X(01)	AN	<b>8 - TAX ID TYPE</b> ; values include: "A" = Applied for "F" = WP-EIN "I" = ITIN "N" = Non-US "Q" = QI-EIN "S" = Social Security Number "T" = Tax ID Number (EIN) "W" = WT-EIN
834-835	X(02)	AN	TAX ID ISSUING COUNTRY, if not US
836-854	X(19)	AN	<b>9 - GLOBAL INTERMEDIARY IDENTIFICATION NUMBER (GIIN)</b> , if applicable, in XXXXXX.XXXXXX.XX.XXX format
855-855	X(01)	AN	<b>GIIN STATUS</b> ; values include: "A" = Applied for "E" = Applied for - expired "I" = Invalid "M" = Verified (manual) "P" = Pending verification "U" = No match "V" = Verified "B" = Not applicable or populated
856-875	X(20)	AN	<b>8 - Non-US TAX ID NUMBER</b> ; effective 3 <sup>rd</sup> Q 2018, TBA
<b>Part II - Disregarded Entity or Branch Receiving Payment</b>			
876-879	X(04)	AN	<b>11 - CHAPTER 4 STATUS (FATCA STATUS) OF DISREGARDED ENTITY OR BRANCH RECEIVING PAYMENT</b> ; see Appendix 2, "FATCA Codes"
<b>12 - Address of Disregarded Entity</b>			
880-883	X(04)	AN	<b>ATTENTION LINE PREFIX</b> ; values include: "ATTN" = Attention of "C/O B" = Care of "B B B B" = May be blank in user-titled accounts
884-911	X(28)	AN	<b>ATTENTION LINE DETAIL</b>
912-943	X(32)	AN	<b>STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5</b>
944-975	X(32)	AN	<b>STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6</b>
976-1007	X(32)	AN	<b>STREET ADDRESS LINE 3</b> ; only if ATTENTION LINE is spaces
Positions 1006-1037 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
1008-1022	X(15)	AN	<b>CITY</b> ; for US/Canada addresses only
1023-1024	X(02)	AN	<b>STATE</b> ; for US/Canada addresses only; see Appendix Q

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1025-1039	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
1008-1039	X(32)	AN	Non-US/Canada City; free-form
1040-1041	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
1042-1061	X(20)	AN	<i>Reserved</i>
1062-1080	X(19)	AN	<b>13</b> - GIIN, in XXXXXX.XXXXXX.XX.XXX format
1081-1081	X(01)	AN	GIIN STATUS; values include: "A" = Applied for "E" = Applied for - expired "I" = Invalid "M" = Verified (manual) "P" = Pending verification "U" = No match "V" = Verified "b" = Not applicable or populated
1082-1101	X(20)	AN	<i>Reserved</i>
<b>Part III - Qualified Intermediary for Chapter 3 Status Certifications</b>			
All Qualified Intermediaries: ( <i>these are new sections where the data is completely reconfigured to follow the updated form.</i> ) All numbered items throughout the remainder of the record are adjusted, but the position of the fields beginning with Part IV remain the same. All updates are effective March 18, 2019			
1102-1102	X(01)	AN	<b>14</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1103-1122	X(20)	AN	<i>Reserved</i>
<b>Qualified Intermediaries not Acting as Qualified Derivatives Dealers</b>			
1123-1123	X(01)	AN	<b>15a</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1124-1124	X(01)	AN	<b>15b</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1125-1125	X(01)	AN	<b>15c</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1126-1126	X(01)	AN	<b>15d</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1127-1127	X(01)	AN	<b>15e</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1128-1128	X(01)	AN	<b>15f</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1129-1129	X(01)	AN	<b>15g</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1130-1130	X(01)	AN	“Attest no underlying US payees and do not intend to provide a withholding statement with a pool of US payees”, effective 2 <sup>nd</sup> Q, 2020; values include: “Y” = Yes; so attest “ <b>B</b> ” = Not applicable
1131-1149	X(19)	AN	<i>Reserved</i>
<b>Qualified Derivatives Dealers</b>			
1150-1150	X(01)	AN	<b>16a</b> - See link referenced in file description for field definition; effective late 2 <sup>nd</sup> Q, 2017; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1151-1154	X(04)	AN	<b>16b</b> - Entity Classification of QDD: values include: “CORP” = Corporation “DSEN” = Disregarded entity “PART” = Partnership “ <b>B B B B</b> ” = Not applicable
1155-1225	X(71)	AN	<i>Reserved</i>
<b>Part IV - Nonqualified Intermediary</b>			
1226-1226	X(01)	AN	<b>17a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1227-1227	X(01)	AN	<b>17b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1228-1228	X(01)	AN	<b>17c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1229-1229	X(01)	AN	<b>17d</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1230-1239	X(10)	AN	<i>Reserved</i>
<b>Part V - Territory Financial Institution</b>			
1240-1240	X(01)	AN	<b>18a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1241-1241	X(01)	AN	<b>18b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1242-1242	X(01)	AN	<b>18c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1243-1252	X(10)	AN	<i>Reserved</i>
<b>Part VI - Certain US branches</b>			
1253-1253	X(01)	AN	<b>19a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1254-1254	X(01)	AN	<b>19b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1255-1255	X(01)	AN	<b>19c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1256-1265	X(10)	AN	<i>Reserved</i>
<b>Part VII - Withholding Foreign Partnership (WP) or Withholding Foreign Trust (WT)</b>			
1266-1266	X(01)	AN	<b>20</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1267-1276	X(10)	AN	<i>Reserved</i>
<b>Part VIII - Nonwithholding Foreign Partnership, Simple Trust, or Grantor Trust</b>			
1277-1277	X(01)	AN	<b>21a</b> - See link referenced in file description for field definition: “Y” = Yes “ <b>b</b> ” = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1278-1278	X(01)	AN	<b>21b</b> - See link referenced in file description for field definition; effective late 2 <sup>nd</sup> Q, 2017; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1279-1287	X(09)	AN	<i>Reserved</i>
<b>Part IX - Nonparticipating FFI with Exempt Beneficial Owners (for Chapter 4 Certification)</b>			
1288-1288	X(01)	AN	<b>22</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1289-1298	X(10)	AN	<i>Reserved</i>
<b>Part X - Sponsored FFI</b>			
1299-1328	X(30)	AN	<b>23a</b> - NAME OF SPONSORING ENTITY; free-form text
See position 1702 for GIIN and GIIN STATUS for SPONSORING ENTITY, when applicable			
1329-1329	X(01)	AN	<b>23b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1330-1330	X(01)	AN	<b>23c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1331-1340	X(10)	AN	<i>Reserved</i>
<b>Part XI - Owner-Documented FFI</b>			
1341-1341	X(01)	AN	<b>24a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1342-1342	X(01)	AN	<b>24b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1343-1343	X(01)	AN	<b>24c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1344-1353	X(10)	AN	<i>Reserved</i>
<b>Part XII - Certified Deemed-Compliant Nonregistering Local Bank</b>			
1354-1354	X(01)	AN	<b>25</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1355-1364	X(10)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XIII - Certified Deemed-Compliant FFI with only Low-Value Accounts			
1365-1365	X(01)	AN	<b>26</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1366-1375	X(10)	AN	<i>Reserved</i>
Part XIV - Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle			
1376-1405	X(30)	AN	<b>27a</b> - NAME OF SPONSORING ENTITY; free-form text
1406-1406	X(01)	AN	<b>27b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1407-1416	X(10)	AN	<i>Reserved</i>
Part XV - Certified Deemed-Compliant Limited Life Debt Investment Entity			
1417-1417	X(01)	AN	<b>28</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1418-1422	X(05)	AN	<i>Reserved</i>
Part XVI - Certified Deemed-Compliant Investment Advisors and Investment Managers			
1423-1423	X(01)	AN	<b>29</b> - See link referenced in file description for field definition; effective late 2 <sup>nd</sup> Q, 2017; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1424-1427	X(04)	AN	<i>Reserved</i>
Part XVII - Restricted Distributor			
1428-1428	X(01)	AN	<b>30a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1429-1429	X(01)	AN	<b>30b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1430-1430	X(01)	AN	<b>30c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1431-1440	X(10)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XVIII - Foreign Central Bank of Issue			
1441-1441	X(01)	AN	<b>31</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1442-1451	X(10)	AN	<i>Reserved</i>
Part XIX - Nonreporting IGA FFI			
1452-1452	X(01)	AN	<b>32</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1453-1454	X(02)	AN	<b>32</b> - COUNTRY; see Appendix Q for values
1455-1458	X(04)	AN	<b>32</b> - NONREPORTING IGA FFI ENTITY IS CONSIDERED A(N) ... ; see Appendix 2, “FATCA Codes”
See position 1822 for SPONSOR/TRUSTEE NAME, when applicable			
1459-1477	X(19)	AN	<b>GIIN</b> , if applicable, if applicable, in XXXXXX.XXXXXX.XX.XXX format format ( <b>Note</b> : this field is being removed from the form, front end and layout in January, 2019 and will be converted to filler)
1478-1478	X(01)	AN	<b>GIIN STATUS</b> ; values include: ( <b>Note</b> : this field is being removed from the form, front end and layout in January, 2019 and will be converted to filler) “A” = Applied for “E” = Applied for - expired “I” = Invalid “M” = Verified (manual) “P” = Pending verification “U” = No match “V” = Verified “ <b>b</b> ” = Not applicable or populated
1479-1482	X(04)	AN	APPLICABLE IGA; effective late 2 <sup>nd</sup> Q, 2017; values include: “IGA1” = Model 1 IGA “IGA2” = Model 2 IGA “ <b>b b b b</b> ” = Not applicable or populated
1483-1483	X(01)	AN	TRUSTEE CITIZENSHIP; THE TRUSTEE IS... “U” = US Citizen “F” = Non-US Citizen (foreign) “ <b>b</b> ” = Not applicable or populated
1484-1488	X(05)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XX - Exempt Retirement Plans			
1489-1489	X(01)	AN	<b>33a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1490-1490	X(01)	AN	<b>33b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1491-1491	X(01)	AN	<b>33c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1492-1492	X(01)	AN	<b>33d</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1493-1493	X(01)	AN	<b>33e</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1494-1494	X(01)	AN	<b>33f</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1495-1504	X(10)	AN	<i>Reserved</i>
Part XXI - Excepted Nonfinancial Group Entity			
1505-1505	X(01)	AN	<b>34</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1506-1515	X(10)	AN	<i>Reserved</i>
Part XXII - Excepted Nonfinancial Start-Up Company			
1516-1516	X(01)	AN	<b>35</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1517-1524	9(08)	N	FORMATION DATE, in CCYYMMDD format
1525-1534	X(10)	AN	<i>Reserved</i>



# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XXIII - Excepted Nonfinancial Entity in Liquidation or Bankruptcy			
1535-1535	X(01)	AN	<b>36</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1536-1543	9(08)	N	BANKRUPTCY FILING DATE, in CCYYMMDD format
1544-1553	X(10)	AN	<i>Reserved</i>
Part XXIV - Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation			
1554-1554	X(01)	AN	<b>37a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1555-1570	X(16)	AN	<b>37a</b> - SECURITY EXCHANGE TRADED
1571-1571	X(01)	AN	<b>37b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1572-1601	X(30)	AN	<b>37b</b> - ENTITY NAME; free-form text
1602-1617	X(16)	AN	<b>37b</b> - SECURITY EXCHANGE TRADED
1618-1627	X(10)	AN	<i>Reserved</i>
Part XXV - Excepted Territory NFFE			
1628-1628	X(01)	AN	<b>38</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1629-1638	X(10)	AN	<i>Reserved</i>
Part XXVI - Active NFFE			
1639-1639	X(01)	AN	<b>39</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1640-1649	X(10)	AN	<i>Reserved</i>
Part XXVII - Passive NFFE			
1650-1650	X(01)	AN	<b>40</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1651-1660	X(10)	AN	<i>Reserved</i>
Part XXVIII - Sponsored Direct Reporting NFFE			
1661-1690	X(30)	AN	<b>41</b> - NAME OF SPONSORING ENTITY; free-form text
See position 1702 for GIIN and GIIN STATUS for SPONSORING ENTITY, when applicable			

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1691-1691	X(01)	AN	<b>42</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1692-1701	X(10)	AN	<i>Reserved</i>
The following fields refer to above-indicated fields in this record			
1702-1820	X(19)	AN	<b>23a/41</b> - GIIN OF SPONSORING ENTITY, as part of Part X, <b>23a</b> or Part XVIII, <b>41</b> , in XXXXXX.XXXXXX.XX.XXX format; effective late 2 <sup>nd</sup> Q, 2017 ( <b>Note:</b> this field is being removed from the form, front end and layout in January, 2019 and will be converted to filler)
1821-1821	X(01)	AN	GIIN STATUS OF SPONSORING ENTITY; effective late 2 <sup>nd</sup> Q, 2017; values include: ( <b>Note:</b> this field is being removed from the form, front end and layout in January, 2019 and will be converted to filler) “A” = Applied for “E” = Applied for - expired “I” = Invalid “M” = Verified (manual) “P” = Pending verification “U” = No match “V” = Verified “ <b>B</b> ” = Not applicable or populated
1822-1851	X(30)	AN	SPONSOR/TRUSTEE NAME, as part of Part XIX, <b>30</b> , in position 1452; effective late 2 <sup>nd</sup> Q, 2017
1852-2499	X(648)	AN	Not Used
2500-2500	X(01)	AN	Literally “X”; indicates the end of record B

# PERSHING STANDARD FILE LAYOUTS

## DETAIL RECORD C - HOLDER INFORMATION - BENEFICIAL OWNER - INDIVIDUAL (BEN)

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE = "W8"
003-003	X(01)	AN	RECORD INDICATOR VALUE = "C"
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with "00000001"
012-020	X(09)	AN	ACCOUNT NUMBER, including Office (3), Base Account (5), Check Digit (1)
021-023	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
024-024	X(01)	AN	Not Used
025-027	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
028-028	X(01)	AN	Not Used
029-038	X(10)	AN	ACCOUNT SHORT NAME
039-041	X(03)	AN	Not Used
ACCOUNT HOLDER/BENEFICIAL OWNER SECONDARY IDENTIFIERS			
042-044	X(03)	AN	SEQUENCE NUMBER; values are 001 through 015
045-047	X(03)	AN	ACCOUNT HOLDER TYPE; values include: "A <b>H</b> " = Account Holder "B&R" = Books and Records participant "IPP" = Interested Party participant
048-051	X(04)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER/ACCOUNT HOLDER/PARTICIPANT (1) ROLE; for Account Holder Roles and Participant Roles, see Appendix Q, "ACCT Codes and Values"
052-071	X(20)	AN	CLIENT ID
ACCOUNT HOLDER/BENEFICIAL OWNER NAME AREA			
072-072	X(01)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
073-104	X(32)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: "B <b>B</b> B <b>B</b> " "DR <b>B</b> B" "MDM <b>B</b> " "MR <b>B</b> B" "MS <b>B</b> B" "MRS <b>B</b> " "SIR <b>B</b> "

(cont.)

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			If NAME TYPE = "E" or "M" then it will be free-form text and can be blank
105-136	X(32)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
137-168	X(32)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
169-200	X(32)	AN	ACCOUNT HOLDER/BENEFICIAL OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
<b>Permanent (Legal) Address (3)</b>			
201-204	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
205-232	X(28)	AN	ATTENTION LINE DETAIL
233-264	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
265-296	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
297-328	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
Positions 329-360 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
329-343	X(15)	AN	CITY; for US/Canada addresses only
344-345	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
346-360	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
329-360	X(32)	AN	Non-US/Canada City; free-form
361-362	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
363-382	X(20)	AN	<i>Reserved</i>
<b>Permanent (Mailing) Address (4)</b>			
383-386	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
387-414	X(28)	AN	ATTENTION LINE DETAIL
415-446	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
447-478	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
479-510	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
Positions 511-542 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
511-525	X(15)	AN	CITY; for US/Canada addresses only
526-527	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
528-542	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
511-542	X(32)	AN	Non-US/Canada City; free-form
543-544	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
545-564	X(20)	AN	<i>Reserved</i>
GENERIC HOLDER INFORMATION NOT ON W8 FORMS			
565-565	X(01)	AN	PRIMARY INDICATOR; indicates that this holder, on this account, has the highest withholding rate based on treaty country; values include: "Y" = Yes; this holder has highest withholding rate "N" = No; this holder does not have the highest w/h rate "B" = Not applicable or provided
566-566	X(01)	AN	W8 STATUS; values include: "C" = Certified "D" = Certified pending document "N" = Not certified "P" = Certified PR Corp 10% "Q" = Certified pending document PR Corp 10% "R" = Certified without PR Corp 105 "S" = Certified pending document without PR Corp 10% "T" = Certified with treaty benefits "U" = Certified pending document with treaty "W" = Certified without treaty benefits "X" = Certified pending document without treaty
567-567	X(01)	AN	AFFIDAVIT OF UNCHANGED STATUS; values include: "Y" = Affidavit submitted "N" = Affidavit not submitted "B" = Not applicable or provided
568-575	9(08)	N	W8 EFFECTIVE DATE; the date on the W8 form; date withholding benefit applied per form for this holder, in CCYYMMDD format
576-583	9(08)	N	W8 UPDATE DATE; last date that the W8 information was updated for this holder, in CCYYMMDD format
584-591	9(08)	N	W8 EXPIRATION DATE; the date the form is not subject to NRA withholding, in CCYYMMDD format

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
592-599	X(08)	AN	Not Used
600-619	X(20)	AN	<i>Reserved</i>
Additional Documents Required Information			
620-620	X(01)	AN	ADDITIONAL DOCUMENTS REQUIRED INDICATOR; values include: “Y” = Yes, additional documents are required “N” = No; no additional documents are required
Additional Documents Information, up to 10 iterations			
Additional Document 1			
621-624	X(04)	AN	ADDITIONAL DOCUMENT (1) CODE; see Appendix 2, “FATCA CODES,” for values
625-625	X(01)	AN	ADDITIONAL DOCUMENT (1) STATUS; values include: “E” = Expired “N” = Not received “R” = Received
626-633	9(08)	N	ADDITIONAL DOCUMENT (1) EXPIRATION DATE, in CCYYMMDD format
Additional Document 2			
634-637	X(04)	AN	ADDITIONAL DOCUMENT (2) CODE; see Appendix 2, “FATCA CODES,” for values
638-638	X(01)	AN	ADDITIONAL DOCUMENT (2) STATUS; see position 625 for values
639-646	9(08)	N	ADDITIONAL DOCUMENT (2) EXPIRATION DATE, in CCYYMMDD format
Additional Document 3			
647-650	X(04)	AN	ADDITIONAL DOCUMENT (3) CODE; see Appendix 2, “FATCA CODES,” for values
651-651	X(01)	AN	ADDITIONAL DOCUMENT (3) STATUS; see position 625 for values
652-659	9(08)	N	ADDITIONAL DOCUMENT (3) EXPIRATION DATE, in CCYYMMDD format
Additional Document 4			
660-663	X(04)	AN	ADDITIONAL DOCUMENT (4) CODE; see Appendix 2, “FATCA CODES,” for values
664-664	X(01)	AN	ADDITIONAL DOCUMENT (4) STATUS; see position 625 for values
665-672	9(08)	N	ADDITIONAL DOCUMENT (4) EXPIRATION DATE, in CCYYMMDD format
Additional Document 5			
673-676	X(04)	AN	ADDITIONAL DOCUMENT (5) CODE; see Appendix 2, “FATCA CODES,” for values
677-677	X(01)	AN	ADDITIONAL DOCUMENT (5) STATUS; see position 625 for values
678-685	9(08)	N	ADDITIONAL DOCUMENT (5) EXPIRATION DATE, in CCYYMMDD format

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Additional Document 6			
686-689	X(04)	AN	ADDITIONALDOCUMENT (6) CODE; see Appendix2, "FATCA CODES," for values
690-690	X(01)	AN	ADDITIONALDOCUMENT (6) STATUS; see position 625 for values
691-698	9(08)	N	ADDITIONALDOCUMENT (6) EXPIRATION DATE, in CCYYMMDD format
Additional Document 7			
699-702	X(04)	AN	ADDITIONALDOCUMENT (7) CODE; see Appendix2, "FATCA CODES," for values
703-703	X(01)	AN	ADDITIONALDOCUMENT (7) STATUS; see position 625 for values
704-711	9(08)	N	ADDITIONALDOCUMENT (7) EXPIRATION DATE, in CCYYMMDD format
Additional Document 8			
712-715	X(04)	AN	ADDITIONALDOCUMENT (8) CODE; see Appendix2, "FATCA CODES," for values
716-716	X(01)	AN	ADDITIONALDOCUMENT (8) STATUS; see position 625 for values
717-724	9(08)	N	ADDITIONALDOCUMENT (8) EXPIRATION DATE, in CCYYMMDD format
Additional Document 9			
725-728	X(04)	AN	ADDITIONALDOCUMENT (9) CODE; see Appendix2, "FATCA CODES," for values
729-729	X(01)	AN	ADDITIONALDOCUMENT (9) STATUS; see position 625 for values
730-737	9(08)	N	ADDITIONALDOCUMENT (9) EXPIRATION DATE, in CCYYMMDD format
Additional Document 10			
738-741	X(04)	AN	ADDITIONALDOCUMENT (10) CODE; see Appendix2, "FATCA CODES," for values
742-742	X(01)	AN	ADDITIONALDOCUMENT (10) STATUS; see position 625 for values
743-750	9(08)	N	ADDITIONALDOCUMENT (10) EXPIRATION DATE, in CCYYMMDD format
751-770	X(20)	AN	<i>Reserved</i>
THE FOLLOWING FIELDS REPLICATE THE W8 BEN FORM			
Part I - Identification of Beneficial Owner			
<b>1</b> - NAME OF INDIVIDUAL WHO IS THE BENEFICIAL OWNER; free-form text (see above, beginning in position 072)			
771-772	X(02)	AN	<b>2</b> - COUNTRY OF CITIZENSHIP; can be spaces for legacy accounts
<b>3</b> - Permanent Residence (Legal) Address (see information beginning in position 201)			
<b>4</b> - Mailing Address (see information beginning in position 383)			
773-792	X(20)	AN	<b>5</b> - US TAX ID NUMBER (see 804-823 for non-US Tax ID)

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
793-793	X(01)	AN	<b>5</b> - TAX ID TYPE; values include: “A” = Applied for “F” = WP-EIN “I” = ITIN “N” = Non-US “Q” = QI-EIN “S” = Social Security Number “T” = Tax ID Number (EIN) “W” = WT-EIN
794-795	X(02)	AN	COUNTRY OF ISSUANCE CODE; see Appendix Q for values
796-803	9(08)	N	<b>8</b> - DATE OF BIRTH, in CCYYMMDD format
804-823	X(20)	AN	<b>6</b> - Non-US TAX ID NUMBER; effective 3 <sup>rd</sup> Q 2018
<b>Part II - Claim of Tax Treaty Benefits for Chapter 3 Purposes</b>			
824-825	X(02)	AN	<b>9</b> - TREATY COUNTRY CODE; see Appendix Q for values
826-829	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS, if applicable, values include: “AUPP” = Australia Pension Plan “ISPP” = Israel Pension Plan “NEPP” = Netherlands Pension Plan “REIT” = REIT Treaty Withholding Rate “SWPP” = Swiss Pension Plan “UKPP” = UK Pension Plan “ <b>BBBB</b> ” = Not applicable or provided
830-833	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (1), Type of Income; values include: “NPRT” = US non-portfolio interest “PRTI” = US portfolio interest “USDV” = US dividends “UOID” = US original issue discount (OID) “UPND” = US partnership distributions “UREI” = US REIT income “ <b>BBBB</b> ” = Not applicable or provided
834-837	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (2), Type of Income; see position 830 for values
838-841	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (3), Type of Income; see position 830 for values
842-845	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (4), Type of Income; see position 830 for values
846-849	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (5), Type of Income; see position 830 for values
850-853	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (6), Type of Income; see position 830 for values
854-858	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (7), Type of Income; see 830 for values



# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
858-861	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (8), Type of Income; see position 830 for values
862-865	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (9), Type of Income; see position 830 for values
866-869	X(04)	AN	<b>10</b> - SPECIAL RATES AND CONDITIONS (10), Type of Income; see position 830 for values
870-1069	X(200)	AN	<b>10</b> - REASONS BENEFICIAL OWNER MEETS TERMS OF TREATY ARTICLE; free-form text
1070-1079	X(10)	AN	<i>Reserved</i>
Part III - Certification			
1080-1083	X(04)	AN	CAPACITY OF SIGNATORY; values include: "AOBO" = Authorized officer of beneficial owner "ATTY" = Attorney "AURP" = Authorized representative "AUSI" = Authorized signatory "BENO" = Beneficial owner "GRDN" = Guardian "IVAC" = Investment Accountant "LGRP" = Legal representative "PATN" = Power of attorney "PRNT" = Parent "PRRP" = Principal representative "REPR" = Representative "SELF" = Self "TXCE" = Tax Counsel (if external) "TXCS" = Tax
1084-2499	X(1416)	AN	Not Used
2500-2500	X(01)	AN	Literally "X"; indicates the end of record C

# PERSHING STANDARD FILE LAYOUTS

## DETAIL RECORD D - HOLDER INFORMATION - BENEFICIAL OWNER - ENTITY (BEN-E)

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE = "W8"
003-003	X(01)	AN	RECORD INDICATOR VALUE = "D"
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with "00000001"
012-020	X(09)	AN	ACCOUNT NUMBER, including Office (3), Base Account (5), Check Digit (1)
021-023	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
024-024	X(01)	AN	Not Used
025-027	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
028-028	X(01)	AN	Not Used
029-038	X(10)	AN	ACCOUNT SHORT NAME
039-041	X(03)	AN	Not Used
ACCOUNT HOLDER/BEN-E SECONDARY IDENTIFIERS			
042-044	X(03)	AN	SEQUENCE NUMBER; values are 001 through 015
045-047	X(03)	AN	ACCOUNT HOLDER TYPE; values include: "A <b>H</b> " = Account Holder "B&R" = Books and Records participant "IPP" = Interested Party participant
048-051	X(04)	AN	BEN-E ROLE; for Account Holder Roles and Participant Roles, see Appendix Q, "ACCT Codes and Values"
052-071	X(20)	AN	CLIENT ID
ACCOUNT HOLDER/BEN-E NAME AREA			
072-072	X(01)	AN	ACCOUNT HOLDER/BEN-E NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
073-104	X(32)	AN	ACCOUNT HOLDER/BEN-E PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: "B <b>B</b> B B" "DR <b>B</b> B" "MDM <b>B</b> " "MR <b>B</b> B" "MS <b>B</b> B" "MRS <b>B</b> " "SIR <b>B</b> " If NAME TYPE = "E" or "M" then it will be free-form text and can be blank

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
105-136	X(32)	AN	ACCOUNT HOLDER/BEN-E FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
137-168	X(32)	AN	ACCOUNT HOLDER/BEN-E MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
169-200	X(32)	AN	ACCOUNT HOLDER/BEN-E LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
<b>Permanent (Legal) Address (6)</b>			
201-204	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
205-232	X(28)	AN	ATTENTION LINE DETAIL
233-264	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
265-296	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
297-328	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
Positions 329-360 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
329-343	X(15)	AN	CITY; for US/Canada addresses only
344-345	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
346-360	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
329-360	X(32)	AN	Non-US/Canada City; free-form
361-362	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
363-382	X(20)	AN	<i>Reserved</i>
<b>Permanent (Mailing) Address (7)</b>			
383-386	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
387-414	X(28)	AN	ATTENTION LINE DETAIL
415-446	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
447-478	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
479-510	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Positions 511-542 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
511-525	X(15)	AN	CITY; for US/Canada addresses only
526-527	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
528-542	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
511-542	X(32)	AN	Non-US/Canada City; free-form
543-544	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes and Values"
545-564	X(20)	AN	<i>Reserved</i>
GENERIC HOLDER INFORMATION NOT ON W8 FORMS			
565-565	X(01)	AN	PRIMARY INDICATOR; indicates that this holder, on this account, has the highest withholding rate based on treaty country; values include: "Y" = Yes; this holder has highest withholding rate "N" = No; this holder does not have the highest w/h rate "B" = Not applicable or provided
566-566	X(01)	AN	W8 STATUS; values include: "C" = Certified "D" = Certified pending document "N" = Not certified "P" = Certified PR Corp 10% "Q" = Certified pending document PR Corp 10% "R" = Certified without PR Corp 105 "S" = Certified pending document without PR Corp 10% "T" = Certified with treaty benefits "U" = Certified pending document with treaty "W" = Certified without treaty benefits "X" = Certified pending document without treaty
567-567	X(01)	AN	AFFIDAVIT OF UNCHANGED STATUS; values include: "Y" = Affidavit submitted "N" = Affidavit not submitted "B" = Not applicable or provided
568-575	9(08)	N	W8 EFFECTIVE DATE; the date on the W8 form; date withholding benefit applied per form for this holder, in CCYYMMDD format
576-583	9(08)	N	W8 UPDATE DATE; last date that the W8 information was updated for this holder, in CCYYMMDD format
584-591	9(08)	N	W8 EXPIRATION DATE; the date the form is not subject to NRA withholding, in CCYYMMDD format
592-599	9(08)	N	FFI AGREEMENT DATE; the date the form is not subject to NRA withholding, in CCYYMMDD format
600-619	X(20)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Additional Documents Required Information			
620-620	X(01)	AN	ADDITIONALDOCUMENTS REQUIRED INDICATOR; values include: “Y” = Yes, additional documents are required “N” = No; no additional documents are required
Additional Documents Information, up to 10 iterations			
Additional Document 1			
621-624	X(04)	AN	ADDITIONALDOCUMENT (1) CODE; see Appendix 2, “FATCA CODES,” for values
625-625	X(01)	AN	ADDITIONALDOCUMENT (1) STATUS; values include: “E” = Expired “N” = Not received “R” = Received
626-633	9(08)	N	ADDITIONALDOCUMENT (1) EXPIRATION DATE, in CCYYMMDD format
Additional Document 2			
634-637	X(04)	AN	ADDITIONALDOCUMENT (2) CODE; see Appendix 2, “FATCA CODES,” for values
638-638	X(01)	AN	ADDITIONALDOCUMENT (2) STATUS; see position 625 for values
639-646	9(08)	N	ADDITIONALDOCUMENT (2) EXPIRATION DATE, in CCYYMMDD format
Additional Document 3			
647-650	X(04)	AN	ADDITIONALDOCUMENT (3) CODE; see Appendix 2, “FATCA CODES,” for values
651-651	X(01)	AN	ADDITIONALDOCUMENT (3) STATUS; see position 625 for values
652-659	9(08)	N	ADDITIONALDOCUMENT (3) EXPIRATION DATE, in CCYYMMDD format
Additional Document 4			
660-663	X(04)	AN	ADDITIONALDOCUMENT (4) CODE; see Appendix 2, “FATCA CODES,” for values
664-664	X(01)	AN	ADDITIONALDOCUMENT (4) STATUS; see position 625 for values
665-672	9(08)	N	ADDITIONALDOCUMENT (4) EXPIRATION DATE, in CCYYMMDD format
Additional Document 5			
673-676	X(04)	AN	ADDITIONALDOCUMENT (5) CODE; see Appendix 2, “FATCA CODES,” for values
677-677	X(01)	AN	ADDITIONALDOCUMENT (5) STATUS; see position 625
678-685	9(08)	N	ADDITIONALDOCUMENT (5) EXPIRATION DATE, in CCYYMMDD format
Additional Document 6			
686-689	X(04)	AN	ADDITIONALDOCUMENT (6) CODE; see Appendix 2, “FATCA CODES,” for values

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
690-690	X(01)	AN	ADDITIONAL DOCUMENT (6) STATUS; see position 625 for values
691-698	9(08)	N	ADDITIONAL DOCUMENT (6) EXPIRATION DATE, in CCYYMMDD format
Additional Document 7			
699-702	X(04)	AN	ADDITIONAL DOCUMENT (7) CODE; see Appendix 2, "FATCA CODES," for values
703-703	X(01)	AN	ADDITIONAL DOCUMENT (7) STATUS; see position 625 for values
704-711	9(08)	N	ADDITIONAL DOCUMENT (7) EXPIRATION DATE, in CCYYMMDD format
Additional Document 8			
712-715	X(04)	AN	ADDITIONAL DOCUMENT (8) CODE; see Appendix 2, "FATCA CODES," for values
716-716	X(01)	AN	ADDITIONAL DOCUMENT (8) STATUS; see position 625 for values
717-724	9(08)	N	ADDITIONAL DOCUMENT (8) EXPIRATION DATE, in CCYYMMDD format
Additional Document 9			
725-728	X(04)	AN	ADDITIONAL DOCUMENT (9) CODE; see Appendix 2, "FATCA CODES," for values
729-729	X(01)	AN	ADDITIONAL DOCUMENT (9) STATUS; see position 625 for values
730-737	9(08)	N	ADDITIONAL DOCUMENT (9) EXPIRATION DATE, in CCYYMMDD format
Additional Document 10			
738-741	X(04)	AN	ADDITIONAL DOCUMENT (10) CODE; see Appendix 2, "FATCA CODES," for values
742-742	X(01)	AN	ADDITIONAL DOCUMENT (10) STATUS; see position 625
743-750	9(08)	N	ADDITIONAL DOCUMENT (10) EXPIRATION DATE, in CCYYMMDD format
751-770	X(20)	AN	<i>Reserved</i>
THE FOLLOWING FIELDS REPLICATE THE W8 BEN-E FORM			
Part I - Identification of Beneficial Owner			
<b>1</b> - NAME OF ORGANIZATION THAT IS THE BENEFICIAL OWNER; (see above, beginning in pos. 072)			
771-772	X(02)	AN	<b>2</b> - COUNTRY OF INCORPORATION OF ORGANIZATION
773-804	X(32)	AN	<b>3</b> - NAME OF DISREGARDED ENTITY RECEIVING THE PAYMENT, if applicable
805-808	X(04)	AN	<b>4</b> - CHAPTER 3 STATUS (entity type); see Appendix 2, "FATCA Codes"
809-809	X(01)	AN	<b>4</b> - ENTITY HYBRID MAKING A TREATY CLAIM (if yes, complete Part III); values include: "Y" = Yes "N" = No "b" = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
810-813	X(04)	AN	<b>5</b> - CHAPTER 4 STATUS (FATCA STATUS); see Appendix 2, "FATCA Codes"
814-833	X(20)	AN	<i>Reserved</i>
<b>6</b> - Permanent Residence (Legal) Address (see information beginning in position 201)			
<b>7</b> - Mailing Address (see information beginning in position 383)			
834-853	X(20)	AN	<b>8</b> - US TAX ID NUMBER (see 877-896 for non-US Tax ID)
854-854	X(01)	AN	<b>8</b> - TAX ID TYPE; values include: "A" = Applied for "F" = WP-EIN "I" = ITIN "N" = Non-US "Q" = QI-EIN "S" = Social Security Number "T" = Tax ID Number (EIN) "W" = WT-EIN
855-856	X(02)	AN	TAX ID ISSUING COUNTRY, if not US
857-875	X(19)	AN	<b>9a</b> - GIIN, in XXXXXX.XXXXXX.XX.XXX format
876-876	X(01)	AN	GIIN STATUS; values include: "A" = Applied for "E" = Applied for - expired "I" = Invalid "M" = Verified (manual) "P" = Pending verification "U" = No match "V" = Verified "B" = Not applicable or populated
877-896	X(20)	AN	<b>9b</b> - NON-US TAX ID NUMBER; effective 3 <sup>rd</sup> Q 2018
<b>Part II - Disregarded Entity or Branch Receiving Payment</b>			
897-900	X(04)	AN	<b>11</b> - CHAPTER 4 STATUS (FATCA STATUS) OF DISREGARDED ENTITY OR BRANCH RECEIVING PAYMENT; see Appendix 2, "FATCA Codes"
<b>12</b> - Address of Disregarded Entity or Branch			
901-904	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/OB" = Care of "BBBB" = May be blank in user-titled accounts
905-932	X(28)	AN	ATTENTION LINE DETAIL
933-964	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
965-996	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
997-1028	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Positions 1029-1060 are redefined to accommodate both US/Canada City, State and Zip and non-US/Canada City			
The following three fields apply to US/Canada addresses only			
1029-1043	X(15)	AN	CITY; for US/Canada addresses only
1044-1045	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
1046-1060	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
The following field applies to non-US or Canada addresses only			
1029-1060	X(32)	AN	Non-US/Canada City; free-form
1061-1062	X(02)	AN	COUNTRY CODE; see Appendix Q, "ACCT Codes & Values"
1063-1081	X(19)	AN	<b>13</b> - GIIN, in XXXXXX.XXXXXX.XX.XXX format
1082-1082	X(01)	AN	GIIN STATUS; values include: "A" = Applied for "E" = Applied for - expired "I" = Invalid "M" = Verified (manual) "P" = Pending verification "U" = No match "V" = Verified "b" = Not applicable or populated
1083-1102	X(20)	AN	<i>Reserved</i>
Part III - Claim of Tax Treaty Benefits (For Chapter 3 purposes only)			
1103-1103	X(01)	AN	<b>14a</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1104-1105	X(02)	AN	<b>14a</b> - RESIDENT OF (COUNTRY); see Appendix Q for values
1106-1106	X(01)	AN	<b>14b</b> - See link referenced in file description for field definition: "Y" = Yes "b" = Not applicable
See position 1352-1355 for types of Treaty Limitation on Benefits provisions			
1107-1107	X(01)	AN	<b>14c</b> - See link referenced in file description for field definition; values include: "Y" = Yes "b" = Not applicable
1108-1111	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS, if applicable, percentage; values include: "AUPP" = Australia Pension Plan "ISPP" = Israel Pension Plan "NEPP" = Netherlands Pension Plan "REIT" = REIT Treaty Withholding Rate "SWPP" = Swiss Pension Plan "UKPP" = UK Pension Plan "b b b b" = Not applicable or provided



# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1112-1115	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (1), Type of Income; values include: “NPRT” = US non-portfolio interest “PRTI” = US portfolio interest “USDV” = US dividends “UOID” = US original issue discount (OID) “UPND” = US partnership distributions “UREI” = US REIT income “ <b>B B B B</b> ” = Not applicable or provided
1116-1119	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (2), Type of Income; see 1112 for values
1120-1123	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (3), Type of Income; see 1112 for values
1124-1127	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (4), Type of Income; see 1112 for values
1128-1131	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (5), Type of Income; see 1112 for values
1132-1135	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (6), Type of Income; see 1112 for values
1136-1139	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (7), Type of Income; see 1112 for values
1140-1143	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (8), Type of Income; see 1112 for values
1144-1147	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (9), Type of Income; see 1112 for values
1148-1151	X(04)	AN	<b>15</b> - SPECIAL RATES AND CONDITIONS (10), Type of Income; see 1112 for values
1152-1351	X(200)	AN	<b>15</b> - TREATY ARTICLE REASONS; free-form text
1352-1355	X(04)	AN	TREATY LIMITATION ON BENEFITS CODES, as part of <b>14b</b> in position 1106, above; see Appendix 2, “FATCA Codes,” for values; effective late 3 <sup>rd</sup> Q, 2016
1356-1361	X(06)	AN	<i>Reserved</i>
<b>Part IV - Sponsored FFI</b>			
1362-1391	X(30)	AN	<b>16</b> - NAME OF SPONSORING ENTITY; free-form text
1392-1392	X(01)	AN	<b>17</b> - FFI - Investment Entity; see link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1393-1393	X(01)	AN	<b>17</b> - FFI - Foreign Corporation as defined in section 957(a); see link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
See position 1888 for GIIN and GIIN STATUS for SPONSORING ENTITY, when applicable ( <b>Note:</b> this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler)			

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1394-1403	X(10)	AN	<i>Reserved</i>
Part V - Certified Deemed-Compliant Nonregistering Local Bank			
1404-1404	X(01)	AN	<b>18</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1405-1414	X(10)	AN	<i>Reserved</i>
Part VI - Certified Deemed-Compliant FFI with only Low-Value Accounts			
1415-1415	X(01)	AN	<b>19</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1416-1425	X(10)	AN	<i>Reserved</i>
Part VII - Certified Deemed-Compliant Sponsored, Closely Held Investment Vehicle			
1426-1455	X(30)	AN	<b>20</b> - NAMEOF SPONSORING ENTITY; free-form text
1456-1456	X(01)	AN	<b>21</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1457-1466	X(10)	AN	<i>Reserved</i>
Part VIII - Certified Deemed-Compliant Limited Life Debt Investment Entity			
1467-1467	X(01)	AN	<b>22</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1468-1477	X(10)	AN	<i>Reserved</i>
Part IX - Certified Deemed-Compliant Investment Advisors and Investment Managers			
1478-1478	X(01)	AN	<b>23</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1479-1488	X(10)	AN	<i>Reserved</i>
Part X - Owner-Documented FFI			
1489-1489	X(01)	AN	<b>24a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1490-1490	X(01)	AN	<b>24b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1491-1491	X(01)	AN	<b>24c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1492-1492	X(01)	AN	<b>24d</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1493-1502	X(10)	AN	<i>Reserved</i>
<b>Part XI - Restricted Distributor</b>			
1503-1503	X(01)	AN	<b>25a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1504-1504	X(01)	AN	<b>25b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1505-1505	X(01)	AN	<b>25c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1506-1515	X(10)	AN	<i>Reserved</i>
<b>Part XII - Nonreporting IGA FFI</b>			
1516-1516	X(01)	AN	<b>26</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1517-1518	X(02)	AN	<b>26</b> - COUNTRY; see Appendix Q for values
1519-1522	X(04)	AN	<b>26</b> - NONREPORTING IGA FFI ENTITY IS TREATED AS A(N) ... ; see Appendix 2, “FATCA Codes”
1523-1541	X(19)	AN	<b>26</b> - GIIN, if applicable, in XXXXXX.XXXXXX.XX.XXX format ( <b>Note</b> : this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler)
If Trustee Documented Trust or Sponsored Entity, Trustee Name or Sponsor whose GIIN is provided in <b>9a</b> , see position 1858 for Spons or or Trustee Name, if applicable			
1542-1542	X(01)	AN	GIIN STATUS; values include ( <b>Note</b> : this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler): “A” = Applied for “E” = Applied for - expired “I” = Invalid “M” = Verified (manual)

(cont.)

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			“P” = Pending verification “U” = No match “V” = Verified “ <b>B</b> ” = Not applicable or populated
The following field references applicable Nonreporting IGA Type in <b>26</b> , above:			
1543-1546	X(04)	AN	APPLICABLE IGA; values include: “IGA1” = Model1 IGA “IGA2” = Model2 IGA “ <b>B B B B</b> ” = Not applicable or populated
1547-1547	X(01)	AN	TRUSTEE CITIZENSHIP; THE TRUSTEE IS... “U” = US Citizen “F” = Non-US Citizen (foreign) “ <b>B</b> ” = Not applicable or populated
1548-1552	X(05)	AN	<i>Reserved</i>
Part XIII - Foreign Government, Government of a US Possession, or Foreign Central Bank			
1553-1553	X(01)	AN	<b>27</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1554-1563	X(10)	AN	<i>Reserved</i>
Part XIV - International Organization			
1564-1564	X(01)	AN	<b>28a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1565-1565	X(01)	AN	<b>28b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1566-1575	X(10)	AN	<i>Reserved</i>
Part XV - Exempt Retirement Plans			
1576-1576	X(01)	AN	<b>29a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1577-1577	X(01)	AN	<b>29b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1578-1578	X(01)	AN	<b>29c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1579-1579	X(01)	AN	<b>29d</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1580-1580	X(01)	AN	<b>29e</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1581-1581	X(01)	AN	<b>29f</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1582-1591	X(10)	AN	<i>Reserved</i>
<b>Part XVI - Entity Wholly Owned by Exempt Beneficial Owners</b>			
1592-1592	X(01)	AN	<b>30</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1593-1602	X(10)	AN	<i>Reserved</i>
<b>Part XVII - Territory Financial Institution</b>			
1603-1603	X(01)	AN	<b>31</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1604-1613	X(10)	AN	<i>Reserved</i>
<b>Part XVIII - Excepted Nonfinancial Group Entity</b>			
1614-1614	X(01)	AN	<b>32</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1615-1624	X(10)	AN	<i>Reserved</i>
<b>Part XIX - Excepted Nonfinancial Start-Up Company</b>			
1625-1625	X(01)	AN	<b>33</b> - See link referenced in file description; values include: “Y” = Yes “ <b>B</b> ” = Not applicable
1626-1633	9(08)	N	<b>33</b> - DATE OF FORMATION, in CCYYMMDD format
1634-1643	X(10)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XX - Excepted Nonfinancial Entity in Liquidation or Bankruptcy			
1644-1644	X(01)	AN	<b>34</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1645-1652	9(08)	N	<b>34</b> - DATE OF BANKRUPTCY FILING, in CCYYMMDD format
1653-1662	X(10)	AN	<i>Reserved</i>
Part XXI - 501(c) Organization			
1663-1663	X(01)	AN	<b>35</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1664-1671	9(08)	N	<b>35</b> - DATE OF FORMATION, in CCYYMMDD format
1672-1681	X(10)	AN	<i>Reserved</i>
Part XXII - Non-Profit Organization			
1682-1682	X(01)	AN	<b>36</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1683-1692	X(10)	AN	<i>Reserved</i>
Part XXIII - Publicly Traded NFFE or NFFE Affiliate of a Publicly Traded Corporation			
1693-1693	X(01)	AN	<b>37a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1694-1709	X(16)	AN	SECURITIES EXCHANGE TRADED
1710-1710	X(01)	AN	<b>37b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1711-1740	X(30)	AN	NAME OF ENTITY
1741-1756	X(16)	AN	SECURITIES EXCHANGE TRADED
1757-1766	X(10)	AN	<i>Reserved</i>
Part XXIV - Excepted Territory NFFE			
1767-1767	X(01)	AN	<b>38</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1768-1777	X(10)	AN	<i>Reserved</i>

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XXV - Active NFFE			
1778-1778	X(01)	AN	<b>39</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1779-1788	X(10)	AN	<i>Reserved</i>
Part XXVI - Passive NFFE			
1789-1789	X(01)	AN	<b>40a</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1790-1790	X(01)	AN	<b>40b</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1791-1791	X(01)	AN	<b>40c</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1792-1801	X(10)	AN	<i>Reserved</i>
Part XXVII - Excepted Inter-Affiliate FFI			
1802-1802	X(01)	AN	<b>41</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
1803-1812	X(10)	AN	<i>Reserved</i>
Part XXVIII - Sponsored Direct Reporting NFFE			
1813-1842	X(30)	AN	<b>42</b> - NAMEOF SPONSORING ENTITY, free-form text
1843-1843	X(01)	AN	<b>43</b> - See link referenced in file description for field definition; values include: “Y” = Yes “ <b>b</b> ” = Not applicable
See position 1888 for GIIN and GIIN STATUS for SPONSORING ENTITY, when applicable ( <b>Note:</b> this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler)			
1844-1853	X(10)	AN	<i>Reserved</i>
Part XXIX - Certification			
1854-1857	X(04)	AN	CERTIFICATION OF CAPACITY TO SIGN; values include: “CPCF” = Yes; certified “ <b>b</b> ” = Not applicable

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
Part XXX - Substantial US Owners of Passive NFFE			
See Record E for Names, Addresses and TINs of each US owner of the NFFE (up to 100)			
The following fields refer to above-indicated fields in this record			
1858-1887	X(30)	AN	NAME OF TRUSTEE OR SPONSOR WHOSE GIIN IS PROVIDED in <b>9a</b> (position 857) for nonreporting IGA FFI; effective late 3 <sup>rd</sup> Q, 2016
1888-1906	X(19)	AN	<b>16/42</b> – GIIN OF SPONSORING ENTITY, in either Part IV, <b>16</b> or Part XXVIII, <b>42</b> , in XXXXXX.XXXXXX.XX.XXX format; effective late 3 <sup>rd</sup> Q, 2016 ( <b>Note</b> : this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler)
1907-1907	X(01)	AN	GIIN STATUS OF SPONSORING ENTITY; effective late 3 <sup>rd</sup> Q, 2016; values include ( <b>Note</b> : this field is being removed from the form, front end and layout in September, 2018 and will be converted to filler): “A” = Applied for “E” = Applied for - expired “I” = Invalid “M” = Verified (manual) “P” = Pending verification “U” = No match “V” = Verified “ <b>B</b> ” = Not applicable or populated
1908-2499	X(592)	AN	Not Used
2500-2500	X(01)	AN	Literally “X”; indicates the end of record D



# PERSHING STANDARD FILE LAYOUTS

## DETAIL RECORD E - ADDENDUM - SUBSTANTIAL OWNERS OF PASSIVE NFFE AND SUBSTANTIAL OWNERS OF OWNER-DOCUMENTED FFI (FROM 1-17 ITERATIONS)

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE = "W8"
003-003	X(01)	AN	RECORD INDICATOR VALUE = "E"
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with "00000001"
012-020	X(09)	AN	ACCOUNT NUMBER, including Office (3), Base Account (5), Check Digit (1)
021-023	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
024-024	X(01)	AN	Not Used
025-027	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
028-028	X(01)	AN	Not Used
029-038	X(10)	AN	ACCOUNT SHORT NAME
039-041	X(03)	AN	Not Used
ACCOUNT HOLDER/PARTICIPANT SECONDARY IDENTIFIERS			
042-044	X(03)	AN	SEQUENCE NUMBER; values are 001 through 015
045-047	X(03)	AN	ACCOUNT HOLDER TYPE; values include: "AH <b>B</b> " = Account Holder "B&R" = Books and Records participant "IPP" = Interested Party participant
048-051	X(04)	AN	BEN-E ROLE; for Account Holder Roles and Participant Roles, see Appendix Q, "ACCT Codes and Values"
052-071	X(20)	AN	CLIENT ID
ACCOUNT HOLDER/PARTICIPANT NAME AREA			
072-072	X(01)	AN	BEN-E NAMETYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
073-104	X(32)	AN	BEN-E PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: "BBBB" "DRBB" "MDMB" "MRBB" "MSBB" "MRSB" "SIRB" If NAME TYPE = "E" or "M" then it will be free-form text and can be blank

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
105-136	X(32)	AN	BEN-E FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
137-168	X(32)	AN	BEN-E MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
169-200	X(32)	AN	BEN-E LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
Part XXX - Substantial US Owners of Passive NFFE			
201-202	9(02)	N	Sequence Number of Repeated Owner Records, to accommodate up to 100 Owners (six per iteration of record); from 01-17
Substantial US Owner (first on record)			
203-203	X(01)	AN	SUBSTANTIAL US OWNER NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
204-235	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," one of the following values using the first 4 characters of the field will be used; second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: "BBBB" "DRBB" "MDMB" "MRBB" "MSBB" "MRSB" "SIRB" If NAME TYPE = "E" or "M" then it will be free-form text and can be blank
236-267	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
268-299	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
300-331	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
332-332	X(01)	AN	TAX ID TYPE; values include: "A" = Applied for "F" = WP-EIN "I" = ITIN "N" = Non-US "Q" = QI-EIN "S" = Social Security Number "T" = Tax ID Number (EIN) "W" = WT-EIN
333-341	X(09)	AN	TAX ID NUMBER
342-352	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (first on record)			
353-356	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
357-384	X(28)	AN	ATTENTION LINE DETAIL
385-416	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
417-448	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
449-480	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
481-495	X(15)	AN	CITY; for US/Canada addresses only
496-497	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
498-512	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
513-532	X(20)	AN	<i>Reserved</i>
Substantial US Owner (second on record)			
533-533	X(01)	AN	SUBSTANTIAL US OWNER NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
534-565	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: " <b>B B B B</b> " "DR <b>B B</b> " "MDM <b>B</b> " "MR <b>B B</b> " "MS <b>B B</b> " "MRS <b>B</b> "

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# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			“SIR <b>B</b> ” If NAMETYPE = “E” or “M” then it will be free-form text and can be blank
566-597	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAMETYPE = “I” then this field will contain the first name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
598-629	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = “I,” then this field will contain the middle initial/name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
630-661	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAMETYPE = “I,” then this field will contain the last name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
662-662	X(01)	AN	TAX ID TYPE; see (above field number) for values
663-671	X(09)	AN	TAX ID NUMBER
672-682	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (second on record)			
683-686	X(04)	AN	ATTENTION LINE PREFIX; values include: “ATTN” = Attention of “C/O <b>B</b> ” = Care of “ <b>B B B B</b> ” = May be blank in user-titled accounts
687-714	X(28)	AN	ATTENTION LINE DETAIL
715-746	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
747-778	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
779-810	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
811-825	X(15)	AN	CITY; for US/Canada addresses only
826-827	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
828-842	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
843-862	X(20)	AN	<i>Reserved</i>
Substantial US Owner (third on record)			
863-863	X(01)	AN	SUBSTANTIAL US OWNER NAMETYPE; values include: “I” = Individual (Formatted) “E” = Entity (Free-form text or no name on file) “M” = Memo (for Interested Party Type only – free-form text)
864-895	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAMETYPE = “I,” then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: “ <b>B B B B</b> ”

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# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			“DR <b>BB</b> ” “MDM <b>B</b> ” “MR <b>BB</b> ” “MS <b>BB</b> ” “MRS <b>B</b> ” “SIR <b>B</b> ” If NAMETYPE = “E” or “M” then it will be free-form text and can be blank
896-927	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAMETYPE = “I” then this field will contain the first name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
928-959	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = “I,” then this field will contain the middle initial/name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
960-991	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAMETYPE = “I,” then this field will contain the last name; if NAMETYPE = “E” or “M” then it will be free-form text and can be blank
992-992	X(01)	AN	TAX ID TYPE; values include: “A” = Applied for “F” = WP-EIN “I” = ITIN “N” = Non-US “Q” = QI-EIN “S” = Social Security Number “T” = Tax ID Number (EIN) “W” = WT-EIN
993-1001	X(09)	AN	TAX ID NUMBER
1002-1012	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (third on record)			
1013-1016	X(04)	AN	ATTENTION LINE PREFIX; values include: “ATTN” = Attention of “C/O <b>B</b> ” = Care of “ <b>BBBB</b> ” = May be blank in user-titled accounts
1017-1044	X(28)	AN	ATTENTION LINE DETAIL
1045-1076	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
1077-1108	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
1109-1140	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
1141-1155	X(15)	AN	CITY; for US/Canada addresses only
1156-1157	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1158-1172	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
1173-1192	X(20)	AN	<i>Reserved</i>
Substantial US Owner (fourth on record)			
1193-1193	X(01)	AN	SUBSTANTIAL US OWNER NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
1194-1225	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: "BBBB" "DRBB" "MDMB" "MRBB" "MSBB" "MRSB" "SIRB" If NAME TYPE = "E" or "M" then it will be free-form text and can be blank
1226-1257	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = "I" then this field will contain the first name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
1258-1289	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = "I," then this field will contain the middle initial/name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
1290-1321	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
1322-1322	X(01)	AN	TAX ID TYPE; values include: "A" = Applied for "F" = WP-EIN "I" = ITIN "N" = Non-US "Q" = QI-EIN "S" = Social Security Number "T" = Tax ID Number (EIN) "W" = WT-EIN
1323-1331	X(09)	AN	TAX ID NUMBER

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1332-1342	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (fourth on record)			
1343-1346	X(04)	AN	ATTENTION LINE PREFIX; values include: “ATTN” = Attention of “C/O <b>B</b> ” = Care of “ <b>B B B B</b> ” = May be blank in user-titled accounts
1347-1374	X(28)	AN	ATTENTION LINE DETAIL
1375-1406	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
1407-1438	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
1439-1470	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
1471-1485	X(15)	AN	CITY; for US/Canada addresses only
1486-1487	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
1488-1502	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
1503-1522	X(20)	AN	<i>Reserved</i>
Substantial US Owner (fifth on record)			
1523-1523	X(01)	AN	SUBSTANTIAL US OWNER NAME TYPE; values include: “I” = Individual (Formatted) “E” = Entity (Free-form text or no name on file) “M” = Memo (for Interested Party Type only – free-form text)
1524-1555	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = “I,” then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: “ <b>B B B B</b> ” “DR <b>B B</b> ” “MDM <b>B</b> ” “MR <b>B B</b> ” “MS <b>B B</b> ” “MRS <b>B</b> ” “SIR <b>B</b> ” If NAME TYPE = “E” or “M” then it will be free-form text and can be blank
1556-1587	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = “I” then this field will contain the first name; if NAME TYPE = “E” or “M” then it will be free-form text and can be blank
1588-1619	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = “I,” then this field will contain the middle initial/name; if NAME TYPE = “E” or “M” then it will be free-form text and can be blank

# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
1620-1651	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = "I," then this field will contain the last name; if NAME TYPE = "E" or "M" then it will be free-form text and can be blank
1652-1652	X(01)	AN	TAX ID TYPE; values include: "A" = Applied for "F" = WP-EIN "I" = ITIN "N" = Non-US "Q" = QI-EIN "S" = Social Security Number "T" = Tax ID Number (EIN) "W" = WT-EIN
1653-1661	X(09)	AN	TAX ID NUMBER
1662-1672	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (fifth on record)			
1673-1676	X(04)	AN	ATTENTION LINE PREFIX; values include: "ATTN" = Attention of "C/O <b>B</b> " = Care of " <b>B B B B</b> " = May be blank in user-titled accounts
1677-1704	X(28)	AN	ATTENTION LINE DETAIL
1705-1736	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
1737-1768	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
1769-1800	X(32)	AN	STREET ADDRESS LINE 3; only if ATTENTION LINE is spaces
1801-1815	X(15)	AN	CITY; for US/Canada addresses only
1816-1817	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
1818-1832	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
1833-1852	X(20)	AN	<i>Reserved</i>
Substantial US Owner (sixth on record)			
1853-1853	X(01)	AN	SUBSTANTIAL US OWNER NAME TYPE; values include: "I" = Individual (Formatted) "E" = Entity (Free-form text or no name on file) "M" = Memo (for Interested Party Type only – free-form text)
1854-1885	X(32)	AN	SUBSTANTIAL US OWNER PREFIX/SUFFIX or ENTITY NAME/ MEMO FREE-FORM LINE 1; if NAME TYPE = "I," then one of the following values using the first 4 characters of the field will be used; the second 4 characters can be used for a suffix, and remaining 24 characters will be blank; values include: " <b>B B B B</b> " "DR <b>B B</b> " "MDM <b>B</b> "

(cont.)



# PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			“MR <b>BB</b> ” “MS <b>BB</b> ” “MRS <b>B</b> ” “SIR <b>B</b> ” If NAME TYPE = “E” or “M” it will be free-form; can be blank
1886-1917	X(32)	AN	SUBSTANTIAL US OWNER FIRST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 2; if NAME TYPE = “I” then this field will contain the first name; if NAME TYPE = “E” or “M” then it will be free-form text and can be blank
1918-1949	X(32)	AN	SUBSTANTIAL US OWNER MIDDLE INITIAL/NAME or ENTITY NAME/ MEMO FREE-FORM LINE 3; if NAME TYPE = “I,” this field will contain the middle name; if NAME TYPE = “E” or “M” it will be free-form text and can be blank
1950-1981	X(32)	AN	SUBSTANTIAL US OWNER LAST NAME or ENTITY NAME/ MEMO FREE-FORM LINE 4; if NAME TYPE = “I,” then this field will contain the last name; if NAME TYPE = “E” or “M” then it will be free-form text and can be blank
1982-1982	X(01)	AN	TAX ID TYPE; values include: “A” = Applied for “F” = WP-EIN “I” = ITIN “N” = Non-US “Q” = QI-EIN “S” = Social Security Number “T” = Tax ID Number (EIN) “W” = WT-EIN
1983-1991	X(09)	AN	TAX ID NUMBER
1992-2002	X(11)	AN	<i>Reserved</i>
Address of Substantial Owner (sixth on record)			
2003-2006	X(04)	AN	ATTENTION LINE PREFIX; values include: “ATTN” = Attention of “C/O <b>B</b> ” = Care of “ <b>BBBB</b> ” = May be blank in user-titled accounts
2007-2034	X(28)	AN	ATTENTION LINE DETAIL
2035-2066	X(32)	AN	STREET ADDRESS LINE 1 or MEMO FREE-FORM LINE 5
2067-2098	X(32)	AN	STREET ADDRESS LINE 2 or MEMO FREE-FORM LINE 6
2099-2130	X(32)	AN	STREET ADDRESS LINE 3; only if ATTN LINE is spaces
2131-2145	X(15)	AN	CITY; for US/Canada addresses only
2146-2147	X(02)	AN	STATE; for US/Canada addresses only; see Appendix Q
2148-2162	X(15)	AN	ZIP/POSTAL CODE; for US/Canada addresses only
2163-2182	X(20)	AN	<i>Reserved</i>
2183-2499	X(317)	AN	Not Used
2500-2500	X(01)	AN	Literally “X”; indicates the end of record E

# PERSHING STANDARD FILE LAYOUTS

## TRAILER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-018	X(18)	AN	Literally "EOF <b>B B B B B B</b> PERSHING <b>B</b> " (end of Pershing file)
019-036	X(18)	AN	Literally "FGN <b>B</b> ACCT <b>B</b> TAX <b>B</b> COMPL"
037-046	X(10)	AN	Literally " <b>B</b> DATA <b>B</b> OF <b>B B</b> "
047-056	X(10)	AN	DATE OF DATA = "MM/DD/CCYY"
057-067	X(11)	AN	Literally " <b>B</b> TO <b>B</b> REMOTE <b>B</b> "
068-071	X(04)	AN	REMOTE ID = "XXXX"
072-105	X(34)	AN	Literally " <b>B</b> ENDS <b>B</b> HERE <b>B</b> TOTAL <b>B</b> DETAIL <b>B</b> RECORDS <b>B</b> "
106-115	9(10)	N	NUMBER OF DETAIL RECORDS
116-118	X(03)	AN	Not Used
119-127	X(09)	AN	Indicates if the file is REFRESHED or UPDATED; literally "REFRESHED" or "UPDATED <b>B B</b> "
128-2499	X(2372)	AN	Not Used
2500-2500	X(01)	AN	Literally "Z"; indicates the end of the trailer record