

PERSHING STANDARD FILE LAYOUTS

FILE LAYOUT FOR: PORTFOLIO OPEN TAX LOTS

GENERAL INFORMATION

File Frequency: Daily
Record Size: 500 characters
Form Name: POTL (Brokerage) and POT1 (Bank Custody)

DESCRIPTION

The Portfolio Open Tax Lots files (POTL/POT1) are the open tax lot files. They include an aggregate/summary record (Record A) followed by the tax lot records for each position (Record B) held in accounts maintained on the Portfolio System. The aggregate record is joined to its associated tax lot records by the sequence number in position 004-011. All dollar amounts are represented in USDE.

This file is created to transmit the extracts of the Holdings file information to the introducing/broker dealers (IBDs). A full file is created every night.

POT1 is based on the Bank Custody activity and positions attributed to accounts held on the Global Data Repository (GDR) as delivered to Pershing by our service provider(s). POT1 will run on a different schedule than POTL, and the data from these two files will not be commingled.

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FILE LAYOUT SPECIFICATIONS

HEADER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-009	X(09)	AN	Literally “BOF”
010-018	X(09)	AN	Literally “PERSHING”
019-036	X(18)	AN	Literally “PES OPEN TAX LOTS”
037-046	X(10)	AN	Literally “DATA OF”
047-056	X(10)	AN	DATE OF DATA = “MM/DD/CCYY”
057-067	X(11)	AN	Literally “TO REMOTE”
068-071	X(04)	AN	REMOTE ID = “XXXX”
072-085	X(14)	AN	Literally “BEGINS HERE”
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”, “UPDATED”
128-499	X(372)	AN	Not Used
500-500	X(01)	AN	Literally “A”; indicates the end of the header record

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DETAIL RECORD A – AGGREGATED (TOTAL POSITION QUANTITY) HOLDINGS

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE; values include: “TL” = POTL (Brokerage) “T1” = POT1 (Bank Custody)
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), and Check Digit (1)
021-021	X(01)	AN	PORTFOLIO ACCOUNT TYPE; values include: “0” = Cash on Delivery “1” = Cash or Margin/Principal Accounting for Bank Custody * “3” = Short “8” = Precious Metals “9” = Income/Income Accounting for Bank Custody * (Note: The Portfolio System does not distinguish between Cash and Margin account types for business purposes)
022-030	X(09)	AN	CUSIP NUMBER
031-034	X(04)	AN	Not Used
035-037	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
038-038	X(01)	AN	Not Used
039-041	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
042-042	X(01)	AN	Not Used
043-050	9(08)	N	PROCESS DATE, in CCYYMMDD format
051-051	X(01)	AN	RECONCILIATION BREAK INDICATOR, a reconciliation break exists between PORT (PES) and GMAR (GCUS file) for this account/CUSIP combination; values include: “Y” = Reconciliation Break exists for this position “N” = Reconciliation Break does not exist
052-069	9(13)v9(05)	N	AGGREGATED (TOTAL POSITION) TRADE DATE QUANTITY; as of the last business date
070-070	X(01)	AN	AGGREGATED (TOTAL POSITION) TRADE DATE QUANTITY SIGN; as of the last business date; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
071-088	9(09)v9(09)	N	CURRENT TOTAL COST ON POSITION LEVEL; zero for the Dividend and Interest records (this is an adjusted cost basis for bonds)
089-089	X(01)	AN	CURRENT TOTAL COST SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value

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POSITION	PICTURE	TYPE	DESCRIPTION
090-105	X(16)	AN	SECURITY SYMBOL; symbol assigned by listing exchange
106-106	X(01)	AN	SECURITY TYPE CODE; see Appendix B
107-107	X(01)	AN	SECURITY MOD CODE; see Appendix B
108-108	X(01)	AN	SECURITY CALC CODE; see Appendix B
109-115	X(07)	AN	Not Used
OCC DATA SET – The following four fields (in positions 116 through 136) comprise the OCC DATA SET to be used in lieu of the OPRA Symbol. They apply only to Options.			
116-121	X(06)	AN	OPTION ROOT
122-127	9(06)	N	OPTION EXPIRATION DATE, in YYMMDD format
128-128	X(01)	AN	CALL/PUT INDICATOR; values include: “C” = Call “P” = Put
129-136	9(05)v9(03)	N	STRIKE PRICE
137-154	9(16)v9(02)	N	AVERAGE NONCOVERED SUBTOTAL, portion that includes noncovered position; (effective 11/16/12)
155-155	X(01)	AN	AVERAGE NONCOVERED SUBTOTAL SIGN; values include: “+” = Positive Value “ b ” = Not Applicable or Zero Value
156-173	9(16)v9(02)	N	AVERAGE COVERED SUBTOTAL, portion that includes covered position; (effective 11/16/12)
174-174	X(01)	AN	AVERAGE COVERED SUBTOTAL SIGN; values include: “+” = Positive Value “ b ” = Not Applicable or Zero Value
175-176	X(02)	AN	CUSIP LEVEL DEFAULT DISPOSITION METHOD FROM DISPOSITION METHOD MAINTENANCE (DMM) (if different from the account default in Account Services) (effective 11/16/12); values include: “AV” = Average Cost (using First In, First Out) “FI” = First In, First Out “HC” = High Cost “HL” = High Cost Long Term “HS” = High Cost Short Term “LC” = Low Cost “LI” = Last In, First Out “LL” = Low Cost Long Term “LS” = Low Cost Short Term “MS” = Minimize Short Term Gains “ b b ” = Method same as default
177-482	X(306)	AN	Not Used
483-491	X(09)	AN	<i>Reserved for Introducing Firm</i>
492-499	9(08)	N	DATE OF DATA, in CCYYMMDD format
500-500	X(01)	AN	Literally “X”; indicates the end of Record A

PERSHING STANDARD FILE LAYOUTS

DETAIL RECORD B – INDIVIDUAL TAX LOTS

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE; values include: “TL” = POTL (Brokerage) “T1” = POT1 (Bank Custody)
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), and Check Digit (1)
021-021	X(01)	AN	PORTFOLIO ACCOUNT TYPE; see record A, position 021 for values
022-030	X(09)	AN	CUSIP NUMBER
031-034	X(04)	AN	Not Used; Reserved for future use
035-037	X(03)	AN	INTRODUCING BROKER DEALER (IBD) NUMBER
038-038	X(01)	AN	Not Used; Reserved for future use
039-041	X(03)	AN	INVESTMENT PROFESSIONAL (IP) NUMBER
042-042	X(01)	AN	Not Used; Reserved for future use
043-050	9(08)	N	PROCESS DATE, in CCYYMMDD format
051-062	X(12)	AN	RECORD ID, including Entry Date, in YYMMDD format + Reference Number (6). Include TRADE DATE, below, to uniquely identify a tax lot
063-070	9(08)	N	TRADE DATE, in CCYYMMDD format. Note the following exception values and their definitions: “00000000” = No cost basis is available for this tax lot “19050101” = Contains multiple tax lots that have been held for five years or longer using average cost “19000101” = Unallocated; no cost basis allocated at this time “19010101” = Various
071-078	9(08)	N	SETTLEMENT DATE, in CCYYMMDD format
079-096	9(13)v9(05)	N	QUANTITY; as of the last business date
097-097	X(01)	AN	QUANTITY SIGN; as of the last business date; values include: “+” = Positive “-” = Negative “ b ” = Not Applicable or Zero Value
098-115	9(09)v9(09)	N	CURRENT TOTAL COST ON LOT LEVEL; (adjusted cost basis for bonds) (cost is averaged for average cost positions)
116-116	X(01)	AN	CURRENT COST ON LOT LEVEL SIGN; values include: “+” = Positive “-” = Negative “ b ” = Not Applicable or Zero Value
117-135	X(19)	AN	Not Used
136-153	9(16)v9(02)	N	ORIGINAL ADJUSTED COST; original cost will be prorated in the event of a partial disposition; effective 12/9/2016

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POSITION	PICTURE	TYPE	DESCRIPTION
154-154	X(01)	AN	ORIGINAL ADJUSTED COST SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
155-172	9(09)v9(09)	N	BOND RATE (formerly “AMORTIZATION RATE,” effective 06/12/2015)
173-173	X(01)	AN	BOND RATE SIGN (formerly “AMORTIZATION RATE SIGN,” effective 06/12/2015); values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
174-181	9(08)	N	ADJUSTED TRADE DATE, in CCYYMMDD format; new trade date of the lot based on a wash/sales event
182-182	X(01)	AN	MISSING COST BASIS CODE; values include: “B” = Pershing does not have the cost basis for all the tax lots “ B ” = Pershing has the cost basis for all the tax lots
183-200	9(16)v9(02)	N	COMMISSION/SALES CREDIT
201-201	X(01)	AN	COMMISSION/SALES CREDIT SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
202-219	9(16)v9(02)	N	FEES
220-220	X(01)	AN	FEES SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
221-221	X(01)	AN	LOT STATUS; (to be converted to “Not Used,” effective TBA); values include: “A” = Available “L” = Locked “P” = Pending
222-222	X(01)	AN	COVERED/NONCOVERED; refers to tax lots covered by new IRS reporting legislation. Begins in 2011 with equities purchased on or after 1/1/2011; values include: “C” = Covered by legislation “U” = Noncovered by legislation “ B ” = Status unknown
223-227	X(05)	AN	CONTRA FIRM NUMBER
228-257	X(30)	AN	MATCHING EXTERNAL REFERENCE
258-275	9(16)v9(02)	N	AVERAGE UNIT COST
276-283	9(08)	N	DATE OF DEATH, in CCYYMMDD format
284-291	9(08)	N	DATE OF GIFT, in CCYYMMDD format
292-309	9(16)v9(02)	N	GIFT FMV (Fair Market Value)

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POSITION	PICTURE	TYPE	DESCRIPTION
310-310	X(01)	AN	GIFT FAIR MARKET VALUE SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
311-328	9(16)v9(02)	N	ORIGINAL COST
329-329	X(01)	AN	ORIGINAL COST SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ B ” = Not Applicable or Zero Value
330-334	X(05)	AN	PORT TRANSACTION CODE
335-352	9(13)v9(05)	N	ORIGINAL QUANTITY
353-353	X(01)	AN	ORIGINAL QUANTITY SIGN; values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
354-371	9(11)v9(07)	N	EXPANDED AVERAGE UNIT COST (effective 11/16/12)
372-373	X(02)	AN	BOND ELECTION METHOD (effective 06/12/2015); values include: “AN” = Taxpayer election not applicable “AY” = All interest as OID (to be removed 07/2015 due to changes in regulations) “BN” = Do not amortize taxable bond premium “BY” = Amortize bond premium “CN” = Constant yield, deferred inclusion “CY” = Constant yield, current inclusion “SN” = Ratable, deferred inclusion “SY” = Ratable, current inclusion “ B B ” = Not Applicable
374-391	9(16)v9(02)	N	DEFERRED INCOME (effective 06/12/2015)
392-409	9(16)v9(02)	N	YEAR-TO-DATE REPORTABLE INCOME ADJUSTMENT (effective 06/12/2015)
410-410	X(01)	AN	YEAR-TO-DATE REPORTABLE INCOME ADJUSTMENT SIGN (effective 06/12/2015); values include: “+” = Positive “-” = Negative “ B ” = Not Applicable or Zero Value
411-428	9(16)v9(02)	N	UNUSED AMORTIZATION (effective 06/12/2015)
429-446	9(16)v9(02)	N	ACQUISITION PREMIUM AMOUNT (effective 06/12/2015)
447-464	9(16)v9(02)	N	ACCRUED ORIGINAL ISSUE DISCOUNT (OID) AMOUNT (effective 06/12/2015)

PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
465-468	X(04)	AN	BOOKING ENTITY; legal Books & Records entity with BNY Mellon and its affiliates; values include (effective TBA): “BNYM” = BNY Mellon, NA (Bank Custody) “PLLC” = Pershing LLC (Brokerage) “PSAL” = Pershing Australia (Brokerage) “PSCL” = Pershing Canada (Brokerage) “PSLL” = Pershing London (Brokerage)
469-472	X(04)	AN	BOOKING ENTITY BUSINESS CODE; identifies the type of business in which a Booking Entity operates; values include (effective TBA): “BKRГ” = Brokerage “BNKC” = Bank Custody
473-482	X(10)	AN	Not Used
483-491	X(09)	AN	<i>Reserved for Introducing Firm</i>
492-499	9(08)	N	DATE OF DATA, in CCYYMMDD format
500-500	X(01)	AN	Literally “X”; indicates the end of Record B

TRAILER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-009	X(09)	AN	Literally “EOF BBBBBB ” (end of Pershing file)
010-018	X(09)	AN	Literally “PERSHING B ”
019-036	X(18)	AN	Literally “PES B OPEN B TAX B LOTS B ”
037-046	X(10)	AN	Literally “ B DATA B OF BB ”
047-056	X(10)	AN	DATE OF DATA = “MM/DD/CCYY”
057-067	X(11)	AN	Literally “ B TO B REMOTE B ”
068-071	X(04)	AN	REMOTE ID = “XXXX”
072-083	X(12)	AN	Literally “ B ENDS B HERE B ”
084-105	X(22)	AN	Literally “TOTAL B DETAIL B RECORDS: 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”, “UPDATED BB ”
128-499	X(372)	AN	Not Used
500-500	X(01)	AN	Literally “Z”; indicates the end of the trailer record