

PERSHING STANDARD FILE LAYOUTS

FILE LAYOUT FOR: PORTFOLIO TAX LOT DISPOSITIONS

GENERAL INFORMATION

File Frequency: Daily
 Record Size: 750 characters
 Form Name: PTLT (Brokerage) and PTL1 (Bank Custody)

DESCRIPTION

The Portfolio Tax Lot Dispositions files (PTLT/PTL1) include the capital gain records, extracted from the Portfolio Activity file. The data on this file can be used to create a schedule of realized gains and losses. Includes closed tax lots. This is a daily full, cumulative file.

PTL1 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). PTL1 will run on a different schedule than PTLT, and the data from these two files will not be commingled.

FILE LAYOUT SPECIFICATIONS

HEADER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-018	X(18)	AN	Literally "BOF B B B B B B PERSHING B " (beginning of Pershing file)
019-036	X(18)	AN	Literally "PES B DISPOSED B LOTS B "
037-046	X(10)	AN	Literally " B DATA B OF B B "
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"
072-085	X(14)	AN	Literally " B BEGINS B HERE 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", "UPDATED B B "
128-749	X(622)	AN	Not Used
750-750	X(01)	AN	Literally "A"; indicates the end of the header record

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DETAIL RECORD A

POSITION	PICTURE	TYPE	DESCRIPTION
001-002	X(02)	AN	TRANSACTION CODE; values include: “TC” = PTLD (Brokerage) “L1” = PTL1 (Bank Custody)
003-003	X(01)	AN	RECORD INDICATOR TRANSFER TYPE = “A”
004-011	9(08)	N	RECORD ID SEQUENCE NUMBER; begins with “00000001”
012-020	X(09)	AN	PERSHING ACCOUNT NUMBER, including Office (3), Base Account (5), 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	EFFECTIVE DATE OF THE TRANSACTION, in CCYYMMDD format; represents the date the file was run
051-062	X(12)	AN	RECORD ID OF THE CLOSING TRANSACTION, including Entry Date in YYMMDD format + Reference Number; matching Record ID of closing transaction that resulted in the gain/loss
063-070	9(08)	N	DATE OF THE GAIN/LOSS, in CCYYMMDD format
071-078	9(08)	N	SETTLEMENT DATE, in CCYYMMDD format
079-083	X(05)	AN	TRANSACTION CODE; values include: “CGSS ^B ” = Short-term Gain/Loss “CGL ^B ^B ” = Long-Term Gain/Loss “CGSSC” or “CGLC ^B ” = Cancels of the two previous codes
084-085	X(02)	AN	DISPOSITION METHOD AT TIME OF DISPOSAL; values include: “AV” = Average Cost (using First In, First Out) “FI” = FIFO “HC” = High Cost “HL” = High Cost Long Term “HS” = High Cost Short Term “LI” = LIFO

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PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
			“LC” = Low Cost “LL” = Low Cost Long Term “LS” = Low Cost Short Term “MS” = Minimize Short Term Gains “SL” = Specific Lot “ b b ” = Items prior to implementation
086-086	X(01)	AN	Not Used (formerly named LOT STATUS; never populated)
087-087	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 ” = Not Available
088-088	X(01)	AN	Not Used (formerly named TRANSACTION CANCEL INDICATOR; never populated)
089-106	9(13)v9(05)	N	SHARE QUANTITY
107-107	X(01)	AN	SHARE QUANTITY SIGN; values include: “+” = Positive Quantity “-” = Negative Quantity “ b ” = Not Applicable or Zero Quantity
108-125	9(16)v9(02)	N	REALIZED GAIN/LOSS; the net amount of the trade
126-126	X(01)	AN	REALIZED GAIN/LOSS SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
127-144	9(16)v9(02)	N	PROCEEDS OF THE CLOSING TRANSACTION
145-145	X(01)	AN	PROCEEDS OF THE CLOSING TRANSACTION SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
146-163	9(09)v9(09)	N	PRICE
164-181	9(16)v9(02)	N	COMMISSION
182-182	X(01)	AN	COMMISSION SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
183-201	X(19)	AN	Not Used (formerly named SECURITIES (SEC) FEE and SIGN; never populated)
202-258	X(57)	AN	Not Used (formerly TAXES PAID, MISCELLANEOUS FEES, OTHER FEES and respective SIGNS, effective 06/12/2015)
259-276	9(16)v9(02)	N	PREMIUM PAID FOR OPTIONS

PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
277-277	X(01)	AN	PREMIUM PAID FOR OPTIONS SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
278-295	9(09)v9(09)	N	BUY/SELL INTEREST
296-296	X(01)	AN	BUY/SELL INTEREST SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
297-315	X(19)	AN	Not Used (formerly FLOOR BROKERAGE FEE and SIGN, effective 06/12/2015)
316-323	9(08)	N	TRADE DATE OF THE CLOSING TRANSACTION, in CCYYMMDD format; the sale/closing transaction
324-335	X(12)	AN	Not Used
336-343	9(08)	N	TRADE DATE OF THE ORIGINAL TRANSACTION, in CCYYMMDD format; the opening/buy transaction
344-355	X(12)	AN	RECORD ID; matches the Record ID of the original (opening/buy) transaction; consists of the Entry Date in YYMMDD format + reference number
356-370	X(15)	AN	SECURITY DESCRIPTION LINE ONE
371-385	X(15)	AN	SECURITY DESCRIPTION LINE TWO
386-386	X(01)	AN	CALL/PUT INDICATOR; values include: “C” = Call “P” = Put “ b ” = Not Applicable
387-394	9(08)	N	EXPIRATION DATE, in CCYYMMDD format; zero if not an option
395-398	9(04)	N	CONTRACT SIZE; blank if not an option
399-416	9(09)v9(09)	N	STRIKE PRICE; zero if not an option
417-434	9(13)v9(05)	N	ORIGINAL QUANTITY (effective 09/2013)
435-435	X(01)	AN	ORIGINAL QUANTITY SIGN; values include: “+” = Positive Quantity “-” = Negative Quantity “ b ” = Not Applicable or Zero Quantity
436-453	9(16)v9(02)	N	ORIGINAL TOTAL COST
454-454	X(01)	AN	ORIGINAL TOTAL COST SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
455-459	9(05)	N	CONTRA FIRM NUMBER
460-489	X(30)	AN	MATCHING EXTERNAL REFERENCE
490-507	9(16)v9(02)	N	AVERAGE UNIT COST, if applicable

PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
508-525	9(16)v9(02)	N	DISALLOWANCE; disallowed loss amount
526-526	X(01)	AN	DISALLOWANCE SIGN; values include: “+” = Positive “-” = Negative “ b ” = Not Applicable
527-544	9(16)v9(02)	N	CURRENT COST; the prorated cost of the opening position based on percentage sold or covered, resulting in the gain/loss
545-545	X(01)	AN	CURRENT COST SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
546-553	9(08)	N	ADJUSTED TRADE DATE, in CCYYMMDD format
554-561	9(08)	N	DATE OF DEATH, in CCYYMMDD format
562-569	9(08)	N	DATE OF GIFT, in CCYYMMDD format
570-587	9(16)v9(02)	N	GIFT FMV (FAIR MARKET VALUE)
588-588	X(01)	AN	GIFT FAIR MARKET VALUE SIGN; values include: “+” = Positive “-” = Negative “ b ” = Not Applicable or Zero Value
589-606	9(16)v9(02)	N	ORIGINAL PRORATED COST (effective 09/2013)
607-607	X(01)	AN	ORIGINAL PRORATED COST SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
608-625	9(16)v9(02)	N	RETURN OF CAPITAL ADJUSTMENT AMOUNT (effective 09/2013)
626-626	X(01)	AN	RETURN OF CAPITAL ADJ. AMOUNT SIGN; values include: “+” = Credit Amount “-” = Debit Amount “ b ” = Not Applicable or Zero Value
627-631	X(05)	AN	CLOSING TRANSACTION SOURCE CODE, effective 11/2013
632-633	X(02)	AN	BOND ELECTION METHOD (eff. 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

PERSHING STANDARD FILE LAYOUTS

POSITION	PICTURE	TYPE	DESCRIPTION
634-651	9(16)v9(02)	N	REPORTABLE INCOME AMOUNT effective 06/12/2015)
652-669	9(16)v9(02)	N	YEAR-TO-DATE REPORTABLE INCOME ADJUSTMENT AMOUNT (effective 06/12/2015)
670-670	X(01)	AN	YEAR-TO-DATE REPORTABLE INCOME ADJUSTMENT AMOUNT SIGN effective 06/12/2015); values include: “+” = Positive “-” = Negative “ b ” = Not Applicable or Zero Value
671-688	9(16)v9(02)	N	ACQUISITION PREMIUM AMOUNT effective 06/12/2015)
689-706	9(16)v9(02)	N	ACCRUED ORIGINAL ISSUE DISCOUNT (OID) AMOUNT effective 06/12/2015)
707-710	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)
711-714	X(04)	AN	BOOKING ENTITY BUSINESS CODE; identifies the type of business in which a Booking Entity operates; values include (effective TBA): “BKRG” = Brokerage “BNKC” = Bank Custody
715-732	X(18)	AN	Not Used
733-741	X(09)	AN	<i>Reserved for Introducing Firm</i>
742-749	9(08)	N	DATE OF DATA, in CCYYMMDD format
750-750	X(01)	AN	Literally “X”; indicates the end of detail record A

PERSHING STANDARD FILE LAYOUTS

TRAILER RECORD

POSITION	PICTURE	TYPE	DESCRIPTION
001-018	X(18)	AN	Literally "EOF B B B B B B PERSHING B " (end of Pershing file)
019-036	X(18)	AN	Literally "PES B DISPOSED B LOTS B "
037-046	X(10)	AN	Literally " B DATA B OF B B "
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 B B "
128-749	X(622)	AN	Not Used
750-750	X(01)	AN	Literally "Z"; indicates the end of the trailer record