

COST BASIS TA DATA ELEMENTS						
Revision Date: 06/03/2010						
	Cost Basis Elements	Values	CBRS Element Name	Asset Level	Tax Level	Suggested Length/Format
1	Security/plan Identifier			X		10
2	Account Identifier			X		20
3	Asset Identifier		Certificate Prefix + Certificate Number	X		20
4	Asset Units		Total Position Quantity	X		15 9(9)V9(6)
5	Tax Lot Identifier				X	20
6	Cost Basis Units		Tax Lot Quantity		X	15 9(9)V9(6)
7	Acquisition Date of tax lot		Acquisition Date of tax lot		X	8 (CCYMMDD)
8	Original Cost Basis Price Per Unit		Tax Lot Original Unit Price		X	15 9(9)V9(6)
9	Current Cost Basis Price Per Unit				X	15 9(9)V9(6)
10	Source of Basis	01 - Broker 02 - Shareholder 03 - Conversion 04 - Current TA Acquisition 05 - Issuer 06 - Donor 07 - Plan Administrator 08 - Escrow	Source of Basis		X	2

	Cost Basis Elements	Values	CBRS Element Name	Asset Level	Tax Level	Suggested Length/Format
11	Disposition Method Used	01 - FIFO 02 - LIFO 03 - High Cost 04 - Low Cost 05 - Average Cost 06 - Select Lot	Disposition Method Used		X	2
12	Uncovered/Pending Indicator	01 - Uncovered Lot 02 - Uncovered Account 03 - Pending 04 - Covered 05 - Covered but ineligible for average cost due to gift	Uncovered/Pending Indicator		X	2
13	Zero basis Indicator	01- True Zero 02 - Unknown	Zero Basis Indicator		X	2
14	Cost Basis Request Date				X	8 (CCYMMDD)
15	Cost Basis Receipt Date				X	8 (CCYMMDD)
16	Original Acquisition Date for wash sale adjustment		Original Acquisition Date for Wash Sale Adjustment		X	8 (CCYMMDD)
17	Average Cost Basis Price Per Unit				X	15 9(9)V9(6)

	Cost Basis Elements	Values	CBRS Element Name	Asset Level	Tax Level	Suggested Length/Format
18	Number of Most Recent Corporate Action		Number of Most Recent Corporate Action		X	7
19	Control Number - Received		Control Number		X	30
20	Control Number - Sent		Control Number		X	30
21	Adjusted cost basis reason code	01- Wash Sale 02 - Corporate Action 03- Shareholder provided 04 - Corrections			X	2
22	Gifted or Inherited Indicator	01 - Gifted 02 - Inherited 03 - Gifted Inheritance	> Gifted or Inherited Indicator > A gift may be of inherited shares (value 03).		X	2
23	Date of gift		Date of gift		X	8 (CCYMMDD)
24	Fair Market Value as of Date of Gift		Fair Market Value as of Date of Gift			15 9(9)V9(6)
25	Employee Plan Shares Indicator	01 - Qualified Employee Stock Purchase Plan 02 - Incentive Stock Option Plan	Employee Plan Shares Indicator		X	2
26	Grant FMV price				X	15 9(9)V9(6)
27	Purchase FMV price				X	15 9(9)V9(6)
28	Purchase DiscountPercentage				X	2

	Cost Basis Elements	Values	CBRS Element Name	Asset Level	Tax Level	Suggested Length/Format
	Shareholder /Plan Level Data:					
29	Shareholder Elected Plan Cost Basis Methodology Default	01- FIFO 02 - LIFO 03 - High Cost 04 - Low Cost 05- Average Cost 06 - No Shareholder Election				2
30	Date Plan Default Provided					8 (CCYMMDD)
31	Shareholder Elected Non-Plan Cost Basis Methodology Default	01- FIFO 02 - LIFO 03 - High Cost 04 - Low Cost 05- Average Cost 06 - No Shareholder Election				2
32	Date Non-Plan Default Provided					8 (CCYMMDD)

Comments
TA specific shareholder identifier
Certificate ID, TA Specific DRS, DRIP Identifier
Number of shares in certificate, DRS shares, DRIP shares
TA Specific tax lot identifier for DRS, DRIP, Certificated shares
Number of shares in tax lot; relates to Tax Lot Quantity on CBRS tax record. Need to review element name.
Acquisition, trade date of shares (may have been adjusted due to wash sale). Field is blank if cost basis is unknown or pending.
Original Cost basis; may be donor's cost basis price if a gift.
Current Cost Basis
Source of Cost Basis Data

Comments
Date TA requested cost basis (zeroes if no request made)
Date cost basis received from CBRS, broker (zeroes if not received)
Zeroes if no wash sale adjustment
Calculated cost basis for shareholders electing Average Cost; zero if Average Cost not elected. Reflected in Current Cost Basis Price per Unit.

Comments
Identification number of most recent corporate action applied to calculate basis.
CBRS Assigned Control Number
TA Assigned Control Number
FMV on date of gift; Needed to establish cost basis on date of sale.
If Employee Plan Shares Indicator = 01; Field used for QD calculation.
If Employee Plan Shares Indicator = 01; Field used for DD calculation.
If Employee Plan Shares Indicator = 01 e.g. 15 if plan had a 15% purchase discount; Field used for QD calculation.

Comments
Shareholder instructions for sale methodology for plan shares
Date shareholder provided methodology default
Shareholder instructions for sale methodology for non-plan shares
Date shareholder provided methodology default