

Reporting Guide

 Interactive Brokers

Reporting Guide for Account Management

February 2016

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Overview

This guide includes everything you need to know to access and understand all of the related reporting and tax reporting functions in Account Management, including:

- [Reports Menu](#)
- [Activity](#)
- [Trade Confirmations](#)
- [PortfolioAnalyst](#)
- [Transaction Cost Analysis](#)
- [Risk](#)
- [Supplemental Reports](#)
- [Tax](#)
- [Settings](#)
- [Report Reference](#)

Note: Step-by-step procedures for running all reports and using reporting-related functions in Account Management can also be found in the [Account Management Users' Guide](#).

Reports Menu

Access all reporting functions in the Reports menu in Account Management.

The Reports menu includes the following functions:

- [Activity Statements](#)
- [Trade Confirmation Reports](#)
- [PortfolioAnalyst](#)
- [Transaction Cost Analysis](#)
- [Risk](#)
- [Supplemental Reports](#)
- [Tax](#)
- [Settings](#)
- [Customer Activity Monitor \(CAM\)](#)

Statements

The Reports > Activity menu includes the following tabbed pages:

- [Statements](#) - View and create activity statements. You can run default statements or create your own customized statements.
- [Downloads](#) - Download activity statements in one of several formats, such as Microsoft Excel or Quicken.
- [Flex Queries](#) - Create highly customized activity statements in text or XML format.
- [Batch Reports](#) - View the status of reports queued for batch processing, and run batch reports.

Who can access the Activity page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Broker Non-Disclosed Client User
- Investment Manager Master User
- Fund

and you have been granted Reporting access rights.

About Activity Statements

Activity Statements include information about your account activity, which can be generated on a daily, monthly, and yearly basis for all accounts.

Information included in an Activity Statement is presented in expandable and collapsible sections with click-down detail, and you can create customized statements to include or exclude individual sections. You can also choose to include closed accounts in your statement. You are notified via email when there is account activity.

Activity by Account Type

The following figure shows what kind of activity statements are available for each account type.

Individuals	One statement for each Individual Account.
Advisors	Clients can access their statements electronically. Advisors can view statements for their advisor accounts, client accounts, and a consolidated statement including some or all accounts.
Mutual and Hedge Funds	Investment Managers can view statements for their master account, fund accounts, and a consolidated statement including some or all accounts.
Proprietary Trading Groups	Supervisory Users can view statements for the master account, sub accounts if applicable, and a consolidated statement including some or all accounts. Sub users can view statements for their sub accounts.
Fully and Non-Disclosed Brokers	Clients can access their statements electronically. Brokers can view statements for the master account, client accounts, and a consolidated statement including some or all accounts.
Omnibus Brokers	Statements will be provided for the long, short, master, and consolidated accounts.

Activity Statement Archive Policy

We provide access to activity statements as follows:

- Daily account statements are available for the four previous calendar years and from the start of the current calendar year.
- Monthly account statements are available for the five previous years (60 prior months).
- Annual account statements are available for the five previous years.
- Custom Date Range account statements are available for the four previous calendar years and from the start of the current calendar year.
- You can obtain account statements older than this for a processing fee. See the [Other Fees](#) page on our website for more information.

Viewing Activity Statements

Activity Statements include information about your account activity, and can be generated on a daily, monthly, and yearly basis for all accounts.

You view activity statements from Account Management or from the View menu in Trader Workstation. Make a note of the following guidelines when viewing activity statements:

- Multi-account structures (Advisor, Broker, Institutions) can select one or more accounts from the Account(s) list.
- Monthly statements are generally available by five business days after the close of a month.
- Annual statements are available by January 31 under normal circumstances.

Default Statements

There are several default statements available for viewing Activity Statements:

- *Partition Summary* - This default statement appears ONLY for account holders who have divided their accounts into partitions. If you select this statement, the Calendar Year time period is not available.
- *Default* - The primary default statement. It includes Net Asset Value (NAV), Realized and Unrealized and Mark-to-Market (MTM) performance summaries, deposit and withdrawals, dividends, interest, fees, and other summary information related to changes in NAV. This default statement supports the Calendar Year period.
- *Realized Summary* - A simpler statement that includes NAV, Positions and realized P&L summaries as well as other summary information related to changes in NAV.
- *MTM Summary* - A simpler statement that includes NAV and Position and MTM profit and loss summaries as well as other summary information related to changes in NAV.
- *Commodities Regulatory* - The Commodities Regulatory statement breaks out domestic (US) and foreign cash/holdings for the Commodities segment of your account (required by the CME Group). This type of statement is available for any accounts that trade futures or futures options.

You can also select one of our legacy default statements:

- *Legacy Full* - This statement includes ALL sections of an activity statement; this is the only default statement that supports the Yearly period.
- *Legacy Simple* - A simpler statement that includes details but excludes MTM P&L.
- *Legacy Summary* - A simple summary statement that includes only a few sections.
- *Multi-Account Summary* - A summary statement for linked accounts and multi-account structures.

Short Video

To view an activity statement from Account Management

1. Click **Reports > Activity > Statements**.

The Statements page appears by default.

Activity Statements

Use this page to view activity statements and create and view customized statements.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select one or more accounts on which to report. To include activity from accounts you have recently closed, select the **Include Closed Accounts** check box. If you choose to include closed accounts, those accounts appear in the Account Selector.

2. In the Statements list, select the default statement or one of your own saved customized statements that you want to view.
3. In the Date(s) fields, select the Period (*Daily*, *Custom Date Range*, *Monthly* or *Calendar Year*) and a Date.
 - For Custom Date Range, select the From and To dates, which define the period covered by the statement.
 - For Daily statements, you can select a specific date or the last business day.
 - For Monthly statements, you can select the last month or a specific month.
 - For Calendar Year (annual) statements, you can select a specific year.
 - For Commodity Regulatory Statements, you can select *Daily* or *Custom Date Range*. Data is available from 5/29/2015 forward.
4. If you have a multiple account structure, selected more than one account in the Account Selector, and want to view a consolidated statement, select the **Consolidate Selected** check box. This check box **ONLY** appears if you selected more than one account in the Account Selector (or if you selected one or more accounts in a Household in the selector). You can also generate statements for all accounts in a single statement (multiple statements are joined together in a single statement) if you select your own master account in the Account Selector and then select the **Concatenate All** check box.

Advisors, Money Managers and Brokers and master account users with reporting access rights who select their own master account in the Account Selector have access to client-only consolidated and concatenated statements. Select **Consolidated (Clients-Only)** to generate activity data for all clients combined into a single statement, or

Concatenate All (Clients-Only) to generate statements for all client accounts in a single statement (multiple client statements are joined together in a single statement).

5. In the Format list, select either HTML/WEB, PDF or Excel, depending on how you want to view the statement.
6. In the Language list, select your desired language.
7. Click **View** to generate the activity statement.


If you selected PDF as the Format, you will be prompted to open the generated report or save it to your computer.

8. You can expand and collapse each section of the statement individually. Click the slate blue section heading bar to expand a section, and click it again to collapse it.

Interactive Brokers Activity Statement
August 1, 2014

Interactive Brokers LLC, Two Pickwick Plaza, Greenwich, CT 06830 [Help](#) | [Expand All](#) | [Contract All](#) | [Print](#)

- Account Information ?
- Net Asset Value
- Mark-to-Market Performance Summary in Base ?
- Realized & Unrealized Performance Summary in Base ?
- Open Positions ?
- Forex Balances ?
- Trades ?
- Corporate Actions ?
- Deposits & Withdrawals
- Fees
- Dividends
- Withholding Tax ?
- Interest
- Client Fees ?
- Contract Information ?
- Codes ?
- Notes/Legal Notes



Interactive Brokers

Activity Statement
 August 1, 2014

Interactive Brokers LLC, Two Pickwick Plaza, Greenwich, CT 06830

[Help](#) | [Expand All](#) | [Contract All](#) | [Print](#)

▼ Account Information

Name	Interactive Brokers LLC - Institutional Management - US - NY / Total / Net / Investment
Account	11111111
Account Type	Broker Master
Customer Type	Limited Liability Company
Account Capabilities	Portfolio Margin
Trading Permissions	SSF, Stocks, Options, Warrants, Bonds, Leveraged Forex, Futures, Futures Options
Base Currency	USD

▼ Net Asset Value

	July 31, 2014 Total	August 1, 2014		Total	Change	Change in NAV	Total
		Long	Short				
Cash	784,799.17	1,576,748.61	0.00	1,576,748.61	791,949.44	Starting Value	24,639,326.32
Stock	23,981,814.78	23,850,096.14	-1,589.54	23,848,506.60	-133,308.17	Mark-to-Market	-66,629.99
Options	-138,799.51	52,639.66	-174,074.40	-121,434.74	17,364.77	Deposits & Withdrawals	738,705.00
Interest Accruals	4,664.00	4,840.01	0.00	4,840.01	176.01	Dividends	2,701.47
Dividend Accruals	6,847.89	8,447.84	0.00	8,447.84	1,599.95	Interest	180.22
Total	24,639,326.32	25,492,772.26	-175,663.94	25,317,108.32	677,782.01	Fees	-0.08
Time Weighted Rate of Return					-0.24%	Commissions	3,533.18
						Withholding Tax	-212.55
						Other FX Translations	-495.25
						Ending Value	25,317,108.32

▶ Mark-to-Market Performance Summary in Base

▶ Realized & Unrealized Performance Summary in Base

▶ Open Positions

▶ Forex Balances

▶ Trades

For more information

- Reporting Guide

Mobile Statements

You can now view default Activity Statements and your saved customized statements on your mobile device. Mobile Statements feature a simple setup, including period and date selection, format selection (PDF or easy-to-navigate HTML), and language selection.

To access Mobile Statements, go to our IB Mobile Splash Page on your mobile device. If you have visited this page on your mobile device before, you must first clear cookies on the device.

Mobile Splash Page: <http://www.interactivebrokers.com/mobile>

Mobile Statements Login: <https://gdcdyn.interactivebrokers.com/sso/Login?forwardTo=10>

Creating Customized Statements

If you want your customized statements delivered by email or FTP on a daily or monthly basis, you can also select delivery settings to be saved with the statement.

To create a customized statement

1. Click **Reports > Activity > Statements**.

The Statements page appears by default.

Activity Statements

Use this page to view activity statements and create and view customized statements.

View Statements

To view an Activity Statement, make selections below then click **View**.

Statements	Date(s)	Format	Language	Options
Default	Period: Monthly Date: August, 2014	HTML/Web	English	<input type="checkbox"/> Consolidated <input type="checkbox"/> Concatenate All

View

2. Click the **Customize Your Statements** bar to expand that section.

Customize Statements

Create and edit your own customized statements by making selections below. Click **Save** to submit your selections.

Create New/
Select to Edit

Create New

Statement Name

Default Sections:

<input type="checkbox"/> All	<input type="checkbox"/> Corporate Actions	<input type="checkbox"/> Routing Commissions
<input type="checkbox"/> Account Information	<input type="checkbox"/> Forex Balances	<input type="checkbox"/> Soft Dollar Activity
<input type="checkbox"/> Borrow/Loan Fees	<input type="checkbox"/> Incoming Trade Transfers	<input type="checkbox"/> Trades
<input type="checkbox"/> Borrows/Loans	<input type="checkbox"/> MTM Performance Summary	<input type="checkbox"/> Transaction Codes
<input type="checkbox"/> Client Fees	<input type="checkbox"/> Net Asset Value	<input type="checkbox"/> Transaction Tax
<input type="checkbox"/> Combined Deposits/Withdrawals	<input type="checkbox"/> Option Cash Settlements	<input type="checkbox"/> Transfers (ACAT, Internal)
<input type="checkbox"/> Combined Dividends	<input type="checkbox"/> Outgoing Trade Transfers	<input type="checkbox"/> Unbooked Trades
<input type="checkbox"/> Combined Fees	<input type="checkbox"/> Positions	<input type="checkbox"/> Unsettled Transfers
<input type="checkbox"/> Combined Interest	<input type="checkbox"/> Realized & Unrealized P/L Summary	<input type="checkbox"/> Withholding Tax
<input type="checkbox"/> Contract Information		

3. In the Create New/Select to Edit list, select *Create New*, then enter a name for the statement in the Statement Name field, or select one of the default statements as the basis for your customized statement (Default, MTM Summary, Realized Summary or Multi-Account Summary).
 - You can also edit an existing statement and save it under a new name. To edit an existing customized statements, select it from the Create New/Select to Edit list.
4. Select the check box next to each section you want to include in an activity statement. Select ALL to include all sections in your customized statement.
5. In Optional Sections, select the check box next to each section you want to include in your statement.

Optional Sections:

<input type="checkbox"/> Adjustments	<input type="checkbox"/> Daily Conversion Rates	<input type="checkbox"/> Open Dividend Accruals
<input type="checkbox"/> Advisor Fees	<input type="checkbox"/> Deposits and Withdrawals	<input type="checkbox"/> Option Exercises/Assignments
<input type="checkbox"/> Bond Interest	<input type="checkbox"/> Dividends	<input type="checkbox"/> Options Distribution by Expiration
<input type="checkbox"/> Broker Interest	<input type="checkbox"/> Forex P/L Details	<input type="checkbox"/> Other Fees
<input type="checkbox"/> Cash Report	<input type="checkbox"/> GST/HST/PST Details	<input type="checkbox"/> Payment in Lieu of Dividends
<input type="checkbox"/> CFD Charges	<input type="checkbox"/> Interest Accruals	<input type="checkbox"/> Pending Exercises
<input type="checkbox"/> Change in Dividend Accruals	<input type="checkbox"/> Interest Details	<input type="checkbox"/> Positions and Mark-to-Market
<input type="checkbox"/> Change in Position Value	<input type="checkbox"/> Month & Year to Date Summary	<input type="checkbox"/> Statement of Funds
<input type="checkbox"/> Client Fees Expense Detail (dailies only)	<input type="checkbox"/> MTM P/L on Prior Period Positions	<input type="checkbox"/> Transaction Summary
<input type="checkbox"/> Commission Details (dailies only)	<input type="checkbox"/> Net Asset Value Time Series	

6. In Section Configurations, select the check box next to each option you want to apply to your statement.

Section Configurations:

<input type="checkbox"/> Breakout positions into long and short	<input type="checkbox"/> Group buys and sells per symbol in Trades section
<input type="checkbox"/> Combine by underlying (MTD/YTD only)	<input type="checkbox"/> Hide details for Positions, Trades and Client Fees sections
<input type="checkbox"/> Display canceled trades	<input type="checkbox"/> Replace account ID with account alias

Profit and Loss: MTM and Realized P/L ▼

Statement Type: Activity Statement ▼

7. In the Profit and Loss list, select the profit and loss format for the statement. Select *MTM and Realized P/L*, *Realized P/L Only*, *MTM Only*, or *None*.
8. Select one of the following from the Statement Type list:
 - If you are an Executions Services customer, select either *Activity Statement* or *Execution Settlement*.

Execution Settlements show activity by settlement date instead of trade date. If you select Execution Settlement, filter the settlement by broker name or broker account using the fields provided.

- If you are a Prime Services customer, select *Activity Statement*, *Settlement* or *Projected Settlement*. Prime Settlements show activity by settlement date; Projected Prime Settlements show activity by projected settlement date.
 - If you want to view your statements on your mobile device, in the Statement Type list, select *Mobile Summary*. The Mobile Summary is a scaled-down statement designed to be viewed on a mobile device.
9. In the Customize Statements Delivery Settings section, specify additional information for customized activity statement that you want to be sent via email.
- **Account:** Select account ID, ALL or CONSOLIDATED. Select ALL to apply the statement to the master account and all sub accounts (or linked accounts). A separate email will be sent for each account. (If you select FTP on the Delivery Settings page in Report Management, all files will be delivered to the FTP site, but the directory will be appended with the report date for organizational purposes.)

Although email and FTP delivery methods are available, we recommend that Advisors and Brokers choose FTP as their delivery method for customized statements with ALL accounts selected. Advisors and Brokers who select email as the delivery method for customized statements with ALL accounts selected, you will get an emailed statements for each client or sub account.

- **Activity Period:** Select Daily or Monthly.
- **Format:** Select HTML/WEB, PDF or Excel.
- **Language:** Select your language from the list.

If you would like your customized statements delivered by email or FTP on a daily or monthly basis, complete the following fields, then go to *Report Management > Delivery Settings* to select the statements(s) to be delivered.

Account(s):	Yankee ▼
Activity Period:	Daily ▼
Format:	HTML/Web ▼
Language:	English ▼

10. Click **Save** to save your statement template.

Your customized statement will now appear in the Available Statements drop-down in the View Statements section of the page.

Profit and Loss Selection

When you create a customized statement, you can select one of the following Profit and Loss options:

- MTM and Realized P/L
- Realized P/L Only
- MTM Only
- None

Your selection affects which sections and which columns appear in certain sections in your statement. Note that default statements use the MTM and Realized P/L Profit and Loss setting.

The following figure shows how your profit and loss selection affects customized Activity Statements.

Statement Sections Affects	Profit and Loss Selection			
	MTM and Realized P/L	Realized P/L Only	MTM Only	None
Mark-to-Market Performance Summary in Base	Included	Not included.	Included	Not included.
Realized & Unrealized Performance Summary in Base	Included	Included	Not included.	Not included.
Month & Year to Date Performance Summary in Base	Included	Not included.	Not included.	Not included.
Change in Position Value	Included	Included	Not included.	Not included.
Long Open Positions¹	Unrealized P/L and cost information is included.	Unrealized P/L and cost information is included.	Unrealized P/L and cost information is not included.	Unrealized P/L and cost information is not included.
Short Open Positions¹	Unrealized P/L and cost information is included.	Unrealized P/L and cost information is included.	Unrealized P/L and cost information is not included.	Unrealized P/L and cost information is not included.
Trades	Realized P/L and cost information is included; MTM P/L and Close Price column is included	Realized P/L and cost information is included; MTM P/L and Close Price is not included.	MTM P/L and Close Price is included, Realized P/L and cost information is not included.	Realized P/L, cost information and MTM P/L and Close Price are not included.

¹ Long Open Positions and Short Open Positions sections never include MTM P/L.

Activity Flex Queries

The Activity Flex Queries page lets you create highly customized report templates for activity statements. Flex queries let you specify exactly which fields you want to view in your Activity Statement, the time period you want the report to cover, the order in which you want the fields to display, and the display format, TEXT or XML, in which you want to view your report.

You can create multiple Flex Queries with different fields for each statement. All of your Flex Queries are stored in Account Management, and can be easily run from the Activity Flex Queries page. An activity Flex Query is different from a customized activity statement in that you can customize a Flex Query at the field level, allowing you to include and exclude detailed field information. Customized statements only let you include and exclude sections.

The Flex Queries page lets you create a new Flex Query or edit an existing Flex Query. Existing Flex Queries are displayed in the Saved Flex Queries section of the page. You can also edit default Flex Queries for Trades and Positions, then use those queries as the basis for your own Flex Queries.

Saved Flex Queries are available for the four previous calendar years and from the start of the current calendar year.

Who can access the Flex Queries page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

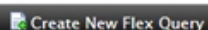
Short Video

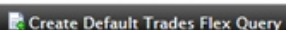
To create an activity Flex Query

1. Click **Reports > Activity > Flex Queries**.

Activity Flex Queries

Use this page to create Activity Flex Queries, which are highly customized text- or XML-based report templates for activity statements.

 Create New Flex Query

 Create Default Trades Flex Query

 Create Default Positions Flex Query

Saved Flex Queries

You do not have any saved Flex Queries. Click one of the buttons above to create a new Flex Query.

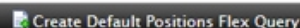
2. Do any of the following:
 - To create a new query, click **Create New Flex Query**.
 - To run an existing query, click **Run** for the query.
 - To edit an existing query, click **Edit** for the query, then make your changes to the query and click **Save Query**.
 - To delete an existing query, click **Delete**.
 - To add the Default Trades query, click **Create Default Trades Query**.
 - To add the Default Positions query, click **Create Default Positions Query**.

Note that when you add a default query to the list, the button disappears from the page. If you delete a default query from the list, the button re-appears.










Activity Flex Queries

Use this page to create Activity Flex Queries, which are highly customized text- or XML-based report templates for activity statements.

 Create New Flex Query

 Create Default Positions Flex Query

Saved Flex Queries

ID	Name	Run	Edit	Delete
44007	DefaultTrades			
61104	Test			
44006	Tester			

3. If you clicked **Create New Flex Query**, a new page appears on which you create your new Flex Query.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select one or more accounts on which to report. To include activity from accounts that you have recently closed, select the **Include Closed Accounts** check box. If you choose to include closed accounts, those accounts appear in the Account Selector.

4. Make selections and set options in the General Configuration and Date Configuration sections.

- In the Query Name field, enter the name of the Flex Query.
- In the Output Format list, select *Text* or *XML*. If you select *Text*, you must also choose a delimiting character (comma, pipe or tab character), and optionally choose to include header and trailer records; column headers; and section code and line descriptors.
- Select other options as required. Note that the **Consolidated** and **All** options are only available when the master account has been selected in the Account Selector.
- In the Date Configuration section, select the period for the Flex Query, or enter a range of dates in the From Date and To Date fields. The following periods are available:

Last Business Day
 Last Month
 Last 30 Calendar Days
 Last 365 Calendar Days

Month to Date

Year to Date

Last Business Week (Mon-Fri)

Last N Calendar Days (when you select this option, you must then select a number from 1 to 365 from a drop-down)

- In the Date Configuration section, select a Date Format, Time Format and Date/Time Separator:

Available date formats are:

yyyyMMdd (default)

yyyy-MM-dd

MM/dd/yyyy

MM/dd/yy

dd/MM/yyyy

dd/MM/yy

dd-MMM-yy

Available time formats are:

HHmmss (default)

HH:mm:ss

Available date/time separators are:

; (semi-colon, the default)

, (comma)

" (single-spaced)

No separator

- Advisors, Money Managers and Brokers and master account users with reporting access rights who select their own master account in the Account Selector have access to client-only consolidated and concatenated statements. Select **Consolidated (Clients-Only)** to generate activity data for all clients combined into a single statement, or **Concatenate All (Clients-Only)** to generate statements for all client accounts in a single statement (multiple client statements are joined together in a single statement).
5. Advisors who have created models in Trader Workstation can include model information in their Activity Flex Queries. In the Models section of the page, select one of these options:
 - **All** - Include data for all models joined together.
 - **Consolidated** - Include consolidated data for all models and a single account.
 - **Select a Model** - Select this check box to view available models in the Model drop-down list. Select a model from the drop-down to view a statement for a single model. Only models that have been created in Trader Workstation for the selected account(s) will appear.
 6. To specify which fields in which sections to include, click each section to expand it, then select the fields to include in the Flex Query in each section by highlighting the fields in the Fields Available list, then using the green right arrow to move the fields to the Fields Included list. Use the green left arrow to move fields from the Fields Included list (and exclude the fields from the report).
 7. Click **Save Query**.

The saved query will now appear in the list of saved queries on the Activity Flex Queries page.

For more information

- [Activity Flex Query Reference](#)

Third-Party Downloads

The Activity Downloads page lets you download daily and monthly activity statements into any one of the following software:

- Microsoft Word
- Microsoft Money
- [Quicken](#)
- [Tradelog](#)
- GainsKeeper
- Captools (Legacy)

In addition, the following downloads are available upon request:

- [Daily Captools Downloads](#) - Daily Captools downloads are available for customers upon request. Send your request to enable Captools downloads to reportingintegration@interactivebrokers.com. Note that Captools downloads are not available to Non-Disclosed Broker Clients. If you request Daily Captools Downloads, the Activity Downloads page will contain an additional section for Daily Captools Downloads.
- [Daily PortfolioCenter®/MorningstarDownloads for Advisors](#) (for advisor accounts only).

PortfolioCenter is a product of Schwab Performance Technologies, a subsidiary of The Charles Schwab Corporation.

Note: If you are downloading your statements for use in a proprietary program that requires a set format, use Activity Flex Queries instead of Activity Downloads.

Who can access the Activity Downloads page?

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User

- Fund
- Administrator who is subscribed (linked) to a client account.

To download activity statements

1. Click **Reports > Activity > Downloads**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report. To download a statement for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. Make the following selections:
 - In the Date fields, select the Period (Daily, Monthly or Custom Date Range) and a Date. For Custom Date Range, select the From and To dates, which define the period covered by the statement you want to download. Note that downloads to Quicken (.OFX format) can go back 90 days.
 - Select a download format from the Format drop-down. Advisors can download to PortfolioCenter/Morningstar; they can download all six files in a single zip file.

Third-Party Downloads

Use this page to download daily and monthly activity statements in a variety of formats. Select an account, statement date and download format for daily and monthly activity below, then click **Download** to save the file on your computer.

3. Click **Download**.
A new browser window opens, informing you that the report was generated successfully.
4. Open the generated report with the appropriate application, or download the report to your computer.

If You are Downloading a Zip File Using Internet Explorer 7 or 8

If you are downloading a Zip file using Internet Explorer 7 or 8, verify that automatic prompting for file downloads is enabled.

To verify that automatic prompting for file downloads is enabled

1. In Internet Explorer, select **Internet Options** from the **Tools** menu.
2. In the Internet Options dialog box, select the **Security** tab.
3. Click the **Custom Level...** button.
4. Scroll down to the Downloads section.
5. *Automatic prompting for file downloads* should be enabled.

For more information

- [Reporting Guide](#)

Download to Tradelog, Quicken or MS Money

Note: Quicken Users: Currently only the US version of Quicken is supported for IB.

The US version of Quicken requires all values to be in USD. Regardless of the base currency in which you trade, you must ensure that your base currency for reporting needs is set to USD. To set or change your base currency for reporting, log into Account Management and select **Manage Account > Settings > Configure Account > Base Currency**.

Intuit and MS Money do not support multiple currencies at this time.

To download Activity Statements to Tradelog, Quicken or MS Money

1. If you do not already have an IB Investment account in Quicken or Money, please create one and manually load your current positions. Enable the account for Online Access.
2. Log into Account Management and select **Reports > Activity > Downloads**.
3. Select accounts, dates and a format (Tradelog, Quicken or MS Money), then click **Download**.
4. Map the download to your IB Investment Account.
5. Go to the IB Investment Account within Tradelog, Quicken or Money and accept the transactions.

For complete instructions how to import your statement into Tradelog, visit http://www.artmencomp.com/tradelog/interactive_brokers.shtml.

Downloading to Captools

To import your statement into Captools Professional please visit <http://www.capttools.net/> to see the latest import instructions. You will need the Captools Broker/Dealer Interface from Captools. Contact Captools for the interface details.

Downloading to PortfolioCenter and Morningstar

You can request PortfolioCenter/Morningstar Downloads. PortfolioCenter and Morningstar downloads work the same way:

- You can download Security, Portfolio, Price, Transaction, Position and Reconciliation files individually or you can download all files in a single zipped file.
- Stocks, options, bonds, bills and funds data are included and converted to your account's base currency.
- For an advisor, the output files will contain data for all of the advisor's clients, but will not include the advisor account ID.










You can request that your PortfolioCenter downloads be delivered via FTP by contacting your Sales Representative or emailing us at reportingintegration@interactivebrokers.com.

Batch Reports

Requests for Activity Statements and Activity Flex Queries with a large amount of activity are placed in a queue for batch processing. If you try to view one of these reports, you will receive a message indicating that it has been submitted for batch processing.

You can view the status of these requests on the Batch Reports page. Activity Statements and Activity Flex Queries listed on the Batch Reports page have one of the following statuses:

- **Queued** - The report has been placed in the queue and will be generated as soon as possible.
- **In Progress** - The report is currently being generated.
- **Completed** - The report has been generated and can be viewed/downloaded. Completed batch reports are available for seven days.
- **Failed** - The report generation failed.

Batch Reports					
This page displays Activity Statement and Activity Flex Query requests that could not be generated in real time due to excessive activity. These requests will be queued for batch processing and you can check the status of the requests on this page.					
Available Batch Reports					
Requested By	Request Date	Statement Type	Statement Summary	Status	Action
U-12345	2012-11-15	Activity Statement	Custom Trades; U-12345; 20120402-20121114	Completed	View 
U-12345	2012-11-15	Activity Statement	Custom Trades; U-12345 (Consolidated); 201210	Completed	View 
U-12345	2012-11-15	Activity Flex	DefaultTrades; U-12345 (Consolidated); 20121016-20121114	Completed	View 
U-12345	2012-11-15	Activity Statement	Default; U-12345; 20120801-20121114	Completed	View 
U-12345	2012-11-15	Activity Flex	DefaultTrades; U-12345 (All); 20121001-20121031	Completed	View 
U-12345	2012-11-16	Activity Flex	P/L; U-12345; 20121002-20121115	Completed	View 
U-12345	2012-11-16	Activity Statement	Default; U-12345; 20120801-20121115	Completed	View 
U-12345	2012-11-16	Activity Statement	DefaultActivityDownload; U-12345 (Consolidated); 20121016-20121115	Completed	View 
U-12345	2012-11-19	Activity Statement	Default; U-12345; 20120702-20121116	Queued	
U-12345	2012-11-19	Activity Flex	Trades and Positions; U-12345 (All); 20121022-20121116	Queued	
* Request submitted on behalf of customer by operator					Refresh 

To view the status of reports queued for batch processing

1. Click **Reports > Activity > Batch Reports**.
2. Any report with a status of **Completed** can be viewed and/or downloaded immediately. Click the *View* link to view an HTML or PDF report or download a PDF report or Flex Query.
3. If a batch report has a status of **Failed**, try running the report again. If it fails again, contact [Customer Service](#).
4. Click the *Refresh* link in the lower right corner of the page to refresh the list of available batch reports.

For more information

- [Reporting Guide](#)

Quarterly Summaries

The Quarterly Summaries page lets advisor clients generate a Brokerage Account Quarterly Activity Summary, which is a simplified activity statement for quarterly periods. Advisor Masters can view quarterly summaries for their clients. Each quarter you will receive a hard-copy of the summary by mail. Using the form on this page, you can download the summary in PDF format.

There are two versions of the Quarterly Advisor Client Activity Summary - a default version and a version for Advisors who have been granted additional advisor authorizations ("full-service" advisors).

The Quarterly Summary PDF includes the following sections:

- Account Information
- Net Asset Value including Change in NAV
- Open Positions
- Trades
- Deposits and Withdrawals (for Advisors who have been granted additional advisor authorizations only)
- Other Information
- Codes

Who can access the Quarterly Summaries page?

You can access this page if you are a(n):

- Advisor Master User Individual (view only)
- Advisor Master User Organization (view only)
- Advisor Client User Individual
- Advisor Client User Organization

To view a quarterly summary

1. Click **Reports > Activity > Quarterly Summaries**.

If you are an Advisor Master User, use the Account Selector at the top of the page to select an account on which to report.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. In the Date field, select the fiscal quarter.

Quarterly Activity Summary

The Quarterly Activity Summary is a simplified quarterly statement containing activity summaries of advisor client accounts. Make selections below, then click **View** to generate the report, which is presented as a downloadable PDF.

Date

2014Q1 ▾

View ➔

3. Click **View** to generate the summary.

For more information

- [Reporting Guide](#)

Activity Statement Samples

Click one of the links below to view a sample Activity Statement. All samples are in HTML format and will open in a new browser window or tab, depending on your web browser.

Daily Statements

- [Default - Individual](#)
- [Default - Advisor Master](#)
- [Default - Broker Master](#)
- [Default - Single Hedge Fund](#)
- [Default - Advisor Client](#)
- [Default MTM Summary - Institution Master](#)
- [Default Realized Summary - Individual](#)
- [Legacy Full Default - Individual](#)
- [Legacy Full Default - Advisor Master](#)
- [Legacy Full Default - Advisor Client](#)
- [Legacy Full Default - Broker Master](#)
- [Legacy Full Default - Broker Client](#)
- [Legacy Full Default - Proprietary Trading Group Master](#)

Monthly Statements

- [Default - Individual](#)
- [Default - Advisor Master](#)
- [Default - Single Hedge Fund](#)
- [Default - Advisor Client](#)
- [Default - Broker Client](#)
- [Default MTM Summary - Individual](#)
- [Default MTM Summary - Broker Master](#)
- [Default Realized Summary - Institution Master](#)
- [Default Realized Summary - Advisor Client](#)
- [Default Realized Summary - Individual](#)
- [Legacy Full Default - Individual](#)
- [Legacy Full Default - Advisor Master](#)
- [Legacy Full Default - Advisor Client](#)

- [Legacy Full Default - Broker Master](#)
- [Legacy Full Default - Broker Client](#)
- [Legacy Full Default - Proprietary Trading Group Master](#)

Date Range Statements

- [Multi-Account Summary](#)

Commodities Regulatory Statement

- [Daily Commodities Regulatory Statement](#)

Quarterly Advisor Client Summaries

- [Default](#)
- [For Advisors who have been granted Additional Advisor Authorizations](#)

Trade Confirmations

The Trade Confirmations menu includes the following tabbed pages:

- [Reports](#) - View trade confirmation reports.
- [Trade Allocations](#) - View pre-trade and post-trade allocation details.
- [Flex Queries](#) - Create highly customized trade confirmation reports in text or XML format.

Real-time trade confirmations are generated for all executions. You can view a trade confirmations report, which lists trade confirmations separately by asset class.

Trade confirmations are available for the four previous calendar years and from the start of the current calendar year.

Who can access the Trade Confirmations page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

and you have been granted Reporting access rights.

Trade Confirmation Reports

To generate a trade confirmation report

1. Click **Reports > Trade Confirmations > Reports**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report. To generate a Trade Confirmation report for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

- In the Date fields, select the dates for the report.
- In the Format field, *HTML/WEB* is automatically selected for you. You cannot save a Trade Confirmation report in PDF format.
- In the Language list, select your desired language.

Trade Confirmations

Use this page to view trade confirmation reports.

Advisors, Money Managers and Brokers and master account users with reporting access rights who select their own master account in the Account Selector have access to client-only consolidated and concatenated reports. Select **Consolidated (Clients-Only)** to generate trade confirmations for all clients combined into a single report, or **Concatenate All (Clients-Only)** to generate statements for all client accounts in a single report (multiple client reports are joined together in a single report).

3. Click **View** to generate the report.

Summary rows are marked with a plus sign. Click a summary row to display detail rows; click the summary row again to close the detail rows.



Trade Confirmation Report

August 1, 2013 - November 7, 2013

Interactive Brokers (U.K.) Ltd.
5th Floor, 1 Carey Lane, London EC2V 8AE, UK. Regulated by FSA

[Help](#) | [Expand All](#) | [Contract All](#) | [Print](#)

Account Information ?

Name	***** TEST ACCOUNT
Account Alias	*****
Account	F*****
Accounts Included	F*****-*****
Account Type	Advisor Master
Customer Type	Individual
Account Capabilities	Cash
Trading Permissions	Forex
Base Currency	USD

Trades ?

Acct ID	Symbol	Trade Date	Settle Date	Buy/Sell	Exchange	Quantity	Price	Proceeds	Comm	Tax	Order Type	Code
Stocks - Held with Interactive Brokers (U.K.) Limited carried by Interactive Brokers LLC												
USD												
+F*****	IBM	2013-08-09, 15:34:31	2013-08-14	BUY	-	10	187.7600	-1,877.60	-0.71	0.00	LMT	D
+F*****	IBM	2013-08-09, 15:34:31	2013-08-14	ALLOC	-	-10	187.7600	1,877.60	0.71	0.00		T
Total IBM (Bought)						0	0.0000	0.00	0.00	0.00		
Total								0.00	0.00	0.00		

Contract Information ?

Codes ?

Order Types ?

Notes/Legal Notes

General:

- Quantities preceded by a "-" sign indicate sell transactions. Other transactions are purchases. In case of partial executions, commissions are charged on the total quantity executed on the original order. The commission is displayed on the first partial execution only. Trade execution times are displayed in Eastern Time.
- Please promptly report any inaccuracy or discrepancy in this statement, or in your account. Contact the IB Customer Service Department in writing using the form available on the IB website.

Transactions in Stocks, Bonds, Mutual Funds, Exchange Traded Commodity Futures and Options and Foreign Currency:

- Interactive Brokers (U.K.) Ltd. ("IB UK") acts as agent in transactions in securities, exchange-traded commodity futures and options, and foreign currencies. For transactions in these products, IB UK's U.S. affiliate Interactive Brokers LLC ("IB LLC") provides trade execution, Client Money and Custody Services. IB LLC holds Customer money, securities, or other assets under the rules of the U.S. Securities and Exchange Commission ("SEC") and the U.S. Commodity Futures Trading Commission ("CFTC"), as applicable. For assets held with IB LLC, different practices for the separate identification of Customer's money, securities, and assets may apply and, in the event of a default of IB LLC, Customer's money, securities and assets may be treated differently from the position that would apply if the money, securities or assets were held in the United Kingdom. IB LLC is a member of the U.S. Securities Investor Protection Corporation ("SIPC"). A financial statement of Interactive Brokers LLC is

Trade Confirmation Flex Queries

The Trade Confirms Flex page lets you create multiple, customized report templates for trade confirmations. A trade confirmation Flex Query lets you specify the exact fields you want to view in your report, the time period you want the report to cover, the order in which you want the fields to appear in the report, and the display format for the report.

You can create multiple Flex Queries with different fields for each query. All of your Flex queries are stored in Account Management. You can also add a default Flex Query, then use it as the basis for your own by editing it.

The Flex Queries page lets you create a new flex query or edit an existing Flex Query. Existing Flex Queries are displayed in the Saved Flex Queries section of the page. You can also edit the default Flex Query to use it as the basis for your own Flex Query.

Saved Flex Queries are available for the four previous calendar years and from the start of the current calendar year.

Who can access the Trade Confirmation Flex Queries page?

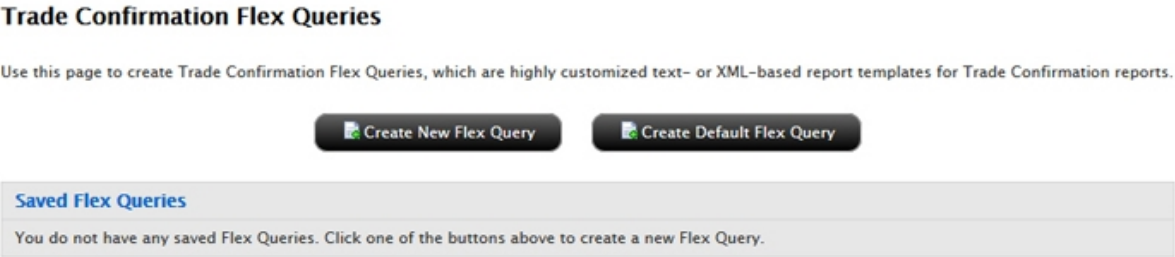
You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

and you have been granted Reporting access rights.

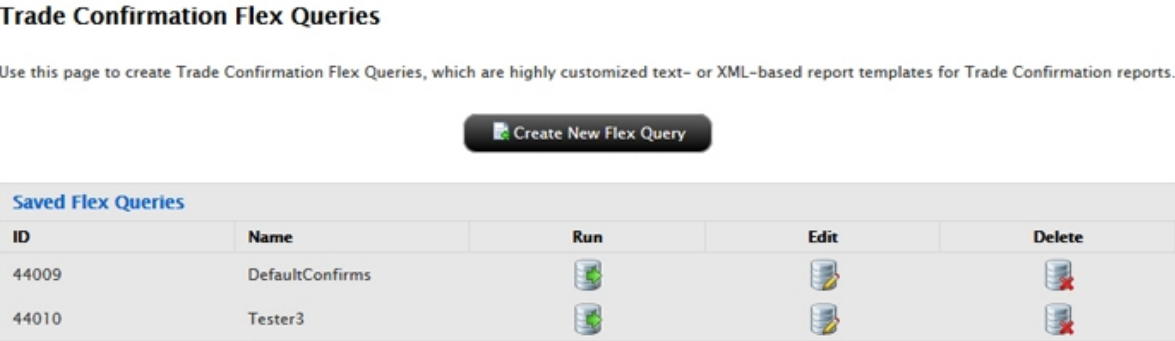
To create a trade confirmation flex query

- 1. Click **Reports > Trade Confirmations > Flex Queries**.



- 2. Do any of the following:
 - To create a new query, click **Create New Flex Query**.
 - To run an existing query, click **Run** for the query.
 - To edit an existing query, click **Edit** for the query, then make your changes to the query and click **Save Query**.
 - To delete an existing query, click **Delete**.
 - To add the Default Trade Confirmation Flex Query, click Create Default Flex Query.

Note that when you add a default query to the list, the button disappears from the page. If you delete a default query from the list, the button re-appears.



- 3. If you clicked **Create New Flex Query**, a new page appears on which you create your new Flex Query.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select one or more accounts on which to report. To include accounts that you have recently closed, select the **Include Closed Accounts** check box. If you choose to include closed accounts, those accounts appear in the Account Selector.

Select Accounts: Display By: ☒ ID ☐ Title ☐ Alias ☐ Select All ☐ Include Closed Accounts

☒ F ☒ U ☐ U ☐ U ☐ U

☐ U

4. Make selections and set options in the Configuration sections as follows:

General Configuration

Query Name:

Output Format: XML

Options: ☐ Consolidated ☐ All

Account Alias: ☐ Display Account Alias in Place of Account ID

Include Canceled Trades: No

Date Configuration

Period: Select One

or

From Date: Select One

To Date: Select One

Date Format: yyyyMMdd

Time Format: HHmmss

Date/Time Separator: ; (semi-colon)

Trade Confirmations Configuration

Fields Available: ClientAccountID, AccountAlias, Model, CurrencyPrimary

Fields Included:

Level of Detail: Order, Execution

- In the Query Name field, enter the name of the flex query.
- In the Output Format list, select *Text* or *XML*. If you select *Text*, you must also choose a delimiting character (comma, pipe or tab character), and optionally choose to include header and trailer records; column headers; and section code and line descriptors.
- Select other options as required. Note that the **Consolidated** and **All** options are only available when the master account has been selected in the Account Selector.
- In the Date Configuration section, select the period for the Flex Query, or enter a range of dates in the From Date and To Date fields. The following periods are available:

Today

Last Business Day

Last Month

Last 30 Calendar Days

Last 365 Calendar Days

Month to Date

Year to Date

Last Business Week (Mon-Fri)

Last N Calendar Days (when you select this option, you must then select a number from 1 to 365 from a drop-down)

- In the Date Configuration section, select a Date Format, Time Format and Date/Time Separator:

Available date formats are:

yyyyMMdd (default)

yyyy-MM-dd

MM/dd/yyyy

MM/dd/yy

dd/MM/yyyy

dd/MM/yy

dd-MMM-yy

Available time formats are:

HHmmss (default)

HH:mm:ss

Available date/time separators are:

; (semi-colon, the default)

, (comma)

" (single-spaced)

No separator

- Advisors, Money Managers and Brokers and master account users with reporting access rights who select their own master account in the Account Selector have access to client-only consolidated and concatenated reports. Select **Consolidated (Clients-Only)** to generate trade confirmations for all clients combined into a single report, or **Concatenate All (Clients-Only)** to generate statements for all client accounts in a single report (multiple client reports are joined together in a single report).

5. In the Trade Confirmation Configuration section, Select the fields to include in the Flex Query in by highlighting the fields in the Fields Available list, then using the green right arrow to move the fields to the Fields Included list. Use the green left arrow to move fields from the Fields Included list (and exclude the fields from the report).
6. In the Trade Confirmation Configuration section, select your desired level of detail: *Symbol Summary*, *Order* or *Execution*. *Execution* is the default setting.
7. Click **Save Query**.

The saved query will now appear in the list of saved queries on the Trade Confirmation Flex Queries page.

For more information

Trade Allocations

The Trade Allocation Report provides pre-trade and post-trade allocation details. Post-trade allocations should be available by 6:15 PM Eastern time for the current trading day.

Who can access the Trade Allocations page?

You can access this page if you are a Proprietary Trading Group Master or Sub Account and subscribe to our IBExecution Service.

To run the Trade Allocations report

1. Click **Reports > Trade Confirmations > Trade Allocations**.

Trade Allocations

The Trade Allocation Report provides pre-trade and post-trade allocation details.
Post-trade allocations should be available by 6:15 PM Eastern time for the current trading day.

The screenshot shows the 'Trade Allocations' form. It has three main sections: 'Account' with a dropdown menu, 'Date' with 'From' and 'To' date pickers, and 'Filter By' with 'Broker Name' and 'Broker Account' dropdowns. A 'View' button with a green arrow is located at the bottom center.

2. On the Trade Confirmations screen, make the following selections:

- In the Account ID list, select the account for which you want to generate the report.

If you are a Master User, the Account list will not appear. Instead, use the Account Selector to select an account. The most recent account you selected is the current account when you come to this page. You can switch accounts after you select an account by clicking the Account Selector tab, then selecting a different account.

The screenshot shows the 'Account Selector' interface. At the top, there's a 'Select Accounts:' tab, followed by 'Display By' options (ID, Title, Alias), a 'Select All' checkbox, a search bar, and a 'View Accounts' button. Below these are three account selector tabs, each with a dropdown arrow.

- In the From and To Date fields, select the dates for the report.
- To filter the report by a specific broker name, select a broker name in the Broker Name field. Select All to include all broker names in the report.
- To filter the report by a specific broker account, select All in the Broker Name field and select a specific broker account in the Broker Account field. Select All to include all broker accounts in the report.

3. Click **View** to generate the report.

For more information

- [Reporting Guide](#)

Trade Confirmation Report Samples

Click the link below to view a sample Trade Confirmation. Report samples are in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Trade Confirmation Report - Individual](#)
- [Trade Confirmation Report - Advisor](#)
- [Trade Confirmation Report - Advisor Client](#)

PortfolioAnalyst

PortfolioAnalyst allows you to evaluate the performance of your portfolio by creating and saving reports based on a set of measurement criteria and optionally comparing their data to selected industry benchmarks. Once you create and save reports, you can run, edit or delete them.

Institutional account Master users (Advisor Masters, Broker Masters, Fund Investment Managers and Proprietary Trading Group Masters) can also create and save [synopses](#), which are text-based cover letters that you can assign to PortfolioAnalyst reports.

PortfolioAnalyst lets you:

- [Create Detailed Reports](#) - Select any combination of reports for a variety of performance analysis. Save your reports in PDF or comma-separated values (CSV) format.
- [Create Snapshot PDF reports](#) - One-page summaries of an account's return, NAV, asset allocation and distribution of returns.
- [View your portfolios of external investment accounts](#). Note that this feature is in beta release and is available by request. Email us at portfolioanalyst@interactivebrokers.com.

You can also create your own [custom benchmarks](#) and select them when creating a Snapshot or Detailed report.

Who can access the PortfolioAnalyst page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Broker Non-Disclosed Client User
- Investment Manager Master User
- Fund

and you have been granted Reporting access rights.






















Here is the PortfolioAnalyst main page:

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary **Default Reports** Custom Reports Custom Benchmarks External Accounts

Click the appropriate icon to run any of the default reports listed below. You can only run default reports: you cannot edit or delete them.

Name	Detailed		Snapshot
Month to Date Consolidated	 		
30 Day Consolidated	 		
Previous Month Consolidated	 		
Previous Quarter Consolidated	 		
Year to Date Consolidated	 		
12 Month Consolidated	 		
Since Inception Consolidated	 		

Short Video

PortfolioAnalyst currently includes the ability to view your portfolios and positions held at other institutions. This feature is currently in Beta release. If you are participating in this Beta program, you will see the following screen when you first open PortfolioAnalyst within Account Management:

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports Custom Reports Custom Benchmarks External Accounts

Time Period:

Account Type	Prior Value	Current Value	Change
Banking	8,654.04	8,654.04	0.00
Credit Cards	-4,000.00	-4,000.00	0.00
Investments	275,733.71	275,736.08	2.37
Other Liabilities	206,051.99	206,051.99	0.00
Total	486,439.74	486,442.11	2.37

You included data from an External Account in this PortfolioAnalyst report. The data concerning outside accounts is not provided by IB and IB has not reviewed its accuracy. Rather, information regarding accounts held outside of Interactive Brokers is obtained from the financial institutions holding those accounts, through a third-party service provider. IB is not affiliated with this third-party service provider or the outside financial institutions. IB does not make any representations or warranties regarding this service provider or the accuracy of the data received from any financial institution through this service provider.

Institution accounts will see an extra tabbed page for creating and managing synopses).

For more information

- [Reporting Guide](#)

Snapshot PDF Reports

The Snapshot is a one-page report that displays graphs and charts representing an account's return, Net Asset Value (NAV), asset allocation and distribution of returns. The Snapshot gives you a downloadable and printable summary of an account's performance and is suitable for presentation to advisor and broker clients. Optionally, you can include a benchmark comparison to compare your own performance against an industry standard benchmark or your own custom benchmark.






















To create and run a Snapshot PDF report in PortfolioAnalyst

1. Click **Reports > PortfolioAnalyst**.

PortfolioAnalyst includes default Snapshot PDF reports. These are displayed on the Default Reports tab, which appears when you first open PortfolioAnalyst. Run these reports or any other in the list by clicking the PDF icon in the Snapshot column of the Default Reports tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary	Default Reports	Custom Reports	Custom Benchmarks	External Accounts
Click the appropriate icon to run any of the default reports listed below. You can only run default reports; you cannot edit or delete them.				
Name		Detailed		Snapshot
Month to Date Consolidated				
30 Day Consolidated				
Previous Month Consolidated				
Previous Quarter Consolidated				
Year to Date Consolidated				
12 Month Consolidated				
Since Inception Consolidated				

2. Click the **Custom Reports** tab. This tab lists all of your previously created and saved custom PortfolioAnalyst reports.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary

Default Reports

Custom Reports

Custom Benchmarks

External Accounts

Click *Create Report* to create a new report; or run, edit or delete your own saved reports listed below.

Name	Run	Edit	Delete
433434			
ba			
sfsf			

Create Report

3. Click **Create Report**.
4. If you are a Master account user responsible for client or sub accounts or you have multiple linked accounts, select one or more accounts in the Account Selector.

Select Accounts:

Display By: ☒ ID ☐ Title ☐ Alias

☐ Select All

☐ Include Closed Accounts

Search

F

U

U

U

U

The report settings appear.

Select General Settings

Name

Time Period

Performance Measure

Report Type

Account Number Display

Save

Cancel

5. Type the name of the new report in the Name field.

6. If you are a Master account user, the Assign Synopsis button appears. Optionally, assign previously created [synopses](#) to the PortfolioAnalyst report:
 - Click **Assign Synopsis**.
 - In the Assign Synopsis dialog, select a previously-saved synopsis, select the accounts whose reports to which you want to attach the synopsis, then click **Assign**. Click **Apply** to apply your selections.
6. Select a time period:
 - a. Select **Daily**, **Monthly**, **Quarterly**, **Previous Month**, **Previous Quarter**, **Month To Date**, **Year To Date** or **Since Inception** (since the inception of your account), depending on how you want to view the data.
 - b. If you selected a daily time period, select a starting and ending date (up to a maximum of 60 days) using the calendar popup. If you selected a monthly time period, select a starting and ending month. If you selected a quarterly time period, select a starting and ending quarter. Click the icons next to the Starting Period and Ending Period fields to pick dates from a calendar.

Analysis results include data available from January 2008 to the present.

Select General Settings

Name: Report ABC

Time Period: Quarterly

Performance Measure: ☒ Money Weighted Return ☐ Time Weighted Return

Report Type: ☒ Detailed ☐ Summary

Starting Period: 2009 Q1, 2009 Q2, 2009 Q3, 2009 Q4, 2010 Q1, 2010 Q2, 2010 Q3, 2010 Q4, 2011 Q1, 2011 Q2, 2011 Q3, 2011 Q4, 2012 Q1, 2012 Q2, 2012 Q3, 2012 Q4, 2013 Q1, 2013 Q2, 2013 Q3

Ending Period: [Dropdown]

Save

7. For Performance Measure, select **Time Weighted Return** or **Money-Weighted Return**.
 - **Time-Weighted Return (TWR):** Select this metric to view the percent return produced over time independent of contributions or withdrawals. TWR eliminates the impact of the timing of fund cash flows and isolates the

portion of a portfolio's return that is attributable solely to the manager's actions. TWR is typically used for public fund managers because they normally do not control cash flowing into or out of their funds.

- **Money-Weighted Return (MWR):** Select this metric to view the performance of your portfolio during the specified report period. MWR is calculated using the Modified Deitz method and is influenced by the time of decisions to contribute or withdraw funds, as well as the decisions made by the portfolio manager of a fund.
8. Select **Snapshot** as the Report Type.
 9. Choose how you want your account number to appear on your report:
 - **Use Account Number:** Select this option to include your Account ID on your report.
 - **Use Account Alias:** Select this option to include your Account Alias on your report if you want to hide the actual Account ID.
 10. If you are an Advisor, Money Manager, Broker, Proprietary Trading Group STL Account Master or you have multiple linked accounts and you have selected multiple accounts in the Account Selector, you have the option of creating a consolidated Snapshot report for all of the selected accounts.
 - Click the **Consolidate** check box to create a consolidated Snapshot report, which includes a single set of data from all of the accounts that you have selected.
 - If you select only one account in the Account Selector, click the **Consolidate All** check box to create a consolidated report which includes a single set of data from *all* accounts.
 11. Optionally, you can include a benchmark comparison in your Snapshot report. When you select the **Snapshot** radio button, the Select Benchmarks section appears.

Select up to three benchmarks from the list of Available benchmarks (including your own custom benchmarks) then click the right arrow button to move them into the Selected list. Select one or more benchmarks using the Ctrl+click keyboard combination. Move benchmarks out of the Selected list by selecting them then clicking the left arrow button.

12. Click **Save** to save the report. Once you save a report, it will appear in the list of saved PDF reports.
13. Click **Cancel** to cancel the report.
14. View the report by clicking the **Run** icon in the list of saved reports. Your report appears in a new window.

Note: If there is a negative Net Asset Value during the time period you select for your Snapshot report, the report will not be generated.

- **Account Information:** Displays your account name and number, account alias if you have one, your base currency, account type and the specified time period.
- **Return Over Time:** Displays a line chart showing the account's return percentage over the specified time period.

- **Net Asset Value:** Displays a bar chart showing the account's Net Asset Value over the specified time period.
- **Distribution of Returns:** Displays a bar chart showing the range of return percentage for each day, month or quarter in the specified time period and the number of times the return performance fell within that range for the entire period.
- **Key Statistics:** Displays several statistics for the specified time period, including beginning and ending NAV, return percentages (depending on your selected time period), the best return and the worst return.
- **Asset Allocation:** Displays two pie charts, one representing the account's asset allocation at the beginning of the specified time period and one representing the account's asset allocation at the end of the specified time period.

The following example shows a typical Snapshot report.



Detailed PDF Reports

Detailed PDF reports let you select any combination of reports, including benchmark comparisons, for a variety of performance analysis. You can also create your own [custom benchmarks](#).

To create and run a Detailed report in PortfolioAnalyst

1. Click **Reports > PortfolioAnalyst**.

PortfolioAnalyst includes default PDF and CSV-formatted Detailed reports. These are displayed on the Default Reports tab, which appears when you first open PortfolioAnalyst. Run these reports or any other in the list by clicking the PDF or CSV icons in the Detailed column of the Default Reports tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

<div> Summary Default Reports Custom Reports Custom Benchmarks External Accounts </div>		
Click the appropriate icon to run any of the default reports listed below. You can only run default reports: you cannot edit or delete them.		
Name	Detailed	Snapshot
Month to Date Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
30 Day Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
Previous Month Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
Previous Quarter Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
Year to Date Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
12 Month Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>
Since Inception Consolidated	<div> <div>↓ CSV</div> <div>↓ PDF</div> </div>	<div> <div>↓ PDF</div> </div>

2. Click the **Custom Reports** tab. This tab lists all of your previously created and saved custom PortfolioAnalyst reports.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary

Default Reports

Custom Reports

Custom Benchmarks

External Accounts

Click *Create Report* to create a new report; or run, edit or delete your own saved reports listed below.

Name	Run	Edit	Delete
433434			
ba			
sfsf			

Create Report

3. Click **Create Report**.
4. If you are a Master account user responsible for client or sub accounts or you have multiple linked accounts, select one or more accounts in the Account Selector.

Select Accounts:

Display By: ☒ ID ☐ Title ☐ Alias

☐ Select All

☐ Include Closed Accounts

Search

F

U

U

U

U

The report settings appear.

Select General Settings

Name

Time Period

Select Period

Performance Measure

☐ Money Weighted Return

☒ Time Weighted Return

Report Type

☒ Detailed

☐ Snapshot

Account Number Display

☒ Use Account Number

☐ Use Account Alias

Format

☐ CSV

☐ PDF

5. Type the name of the new report in the Name field.
6. If you are a Master account user, the Assign Synopsis button appears. Optionally, assign previously created [synopses](#) to the PortfolioAnalyst report:
 - Click **Assign Synopsis**.
 - In the Assign Synopsis dialog, select a previously-saved synopsis, select the accounts whose reports to which you want to attach the synopsis, then click **Assign**. Click **Apply** to apply your selections.

The image shows a dialog box titled "Assign Synopsis" with three steps. Step 1 is a dropdown menu with "Your last month performance" selected. Step 2 is a list box with two items, "U 10000" and "U 20000". Step 3 is a button labeled "Assign" with a green arrow. Below the steps are two buttons: "Apply" with a green checkmark and "Cancel" with a red X.

6. Select a time period:
 - a. Select **Daily**, **Monthly**, **Quarterly**, **Previous Month**, **Previous Quarter**, **Month To Date**, **Year To Date** or **Since Inception** (since the inception of your account), depending on how you want to view the data.
 - b. If you selected a daily time period, select a starting and ending date (up to a maximum of 60 days) using the calendar popup. If you selected a monthly time period, select a starting and ending month. If you selected a quarterly time period, select a starting and ending quarter. Click the icons next to the Starting Period and Ending Period fields to pick dates from a calendar.

Select General Settings

Name:

Time Period:

Performance Measure: ☒ Money Weighted Return

Report Type: ☒ Detailed

Starting Period: Ending Period:

Starting Period dropdown list:

- 2009 Q1
- 2009 Q2
- 2009 Q3
- 2009 Q4
- 2010 Q1
- 2010 Q2
- 2010 Q3
- 2010 Q4
- 2011 Q1
- 2011 Q2
- 2011 Q3
- 2011 Q4
- 2012 Q1
- 2012 Q2
- 2012 Q3
- 2012 Q4
- 2013 Q1
- 2013 Q2
- 2013 Q3

7. For Performance Measure, Time-Weighted Return (TWR) is already selected for you, select **Time Weighted Return** or **Money-Weighted Return**.
 - **Time-Weighted Return (TWR):** Select this metric to view the percent return produced over time independent of contributions or withdrawals. TWR eliminates the impact of the timing of fund cash flows and isolates the portion of a portfolio's return that is attributable solely to the manager's actions. TWR is typically used for public fund managers because they normally do not control cash flowing into or out of their funds.
 - **Money-Weighted Return (MWR):** Select this metric to view the performance of your portfolio during the specified report period. MWR is calculated using the Modified Deitz method and is influenced by the time of decisions to contribute or withdraw funds, as well as the decisions made by the portfolio manager of a fund.
8. Select **Detailed** as the Report Type.
9. Choose how you want your account number to appear on your report:
 - **Use Account Number:** Select this option to include your Account ID on your report.
 - **Use Account Alias:** Select this option to include your Account Alias on your report if you want to hide the actual Account ID.
10. Select the output format for the report (**CSV** or **PDF**).
11. Optionally, you can include cover page and table of contents with your Detailed PDF report by checking the appropriate Optional Pages check boxes.

Select General Settings			
Name	<input type="text" value="Report ABC"/>		
Time Period	<input type="button" value="Quarterly"/>	<input type="button" value="2014 Q1"/>	<input type="button" value="2014 Q4"/>
Performance Measure	<input type="radio"/> Money Weighted Return <input checked="" type="radio"/> Time Weighted Return		
Report Type	<input checked="" type="radio"/> Detailed <input type="radio"/> Snapshot		
Optional Pages	<input type="checkbox"/> Include Cover Page <input type="checkbox"/> Include Table Of Contents		

12. If you are an Advisor, Money Manager, Broker, Proprietary Trading Group STL Account Master or you have multiple linked accounts and you have selected multiple accounts in the Account Selector, you have the option of created a consolidated Snapshot report for all of the selected accounts.
- Click the **Consolidate** check box to create create a consolidated Detailed report, which includes a single set of data from all of the accounts that you have selected.
 - If you select only one account in the Account Selector, click the **Consolidate All** check box to create a consolidated report which includes a single set of data from *all* accounts.

Note: If you have selected the **Consolidate** or **Consolidate All** check box, you can select the Breakdown of Accounts report, which provides key account values for the accounts that you have chosen to consolidate.

13. Detailed PDF reports can contain the following distinct reports for each selected account. Click the check box to include a report. Note that this section is not available in Snapshot reports.

Edit Report(s)	
Breakdown of Accounts	<input type="checkbox"/>
Account Overview	<input type="checkbox"/>
Allocation By Asset Class	<input type="checkbox"/>
Time Period Performance Statistics	<input type="checkbox"/>
Cumulative Performance Statistics	<input type="checkbox"/>
Risk Measures	<input type="checkbox"/>
Performance Attribution vs. S&P 500	<input type="checkbox"/>
Deposits and Withdrawals	<input type="checkbox"/>
Dividends	<input type="checkbox"/>
Fee Summary	<input type="checkbox"/>
Open Position Summary	<input type="checkbox"/>
Allocation By Sector	<input type="checkbox"/>
Time Period Benchmark Comparison	<input type="checkbox"/>
Cumulative Benchmark Comparison	<input type="checkbox"/>
Risk Measures Benchmark Comparison	<input type="checkbox"/>
Performance by Sector	<input type="checkbox"/>
Corporate Actions	<input type="checkbox"/>
Interest Details	<input type="checkbox"/>

Note: See [Available Reports in Detailed PDF Reports](#) for descriptions of these reports.

14. If you select any of the benchmark reports, the Select Benchmarks section appears.

Select up to three benchmarks from the list of Available benchmarks (including your own custom benchmarks) then click the right arrow button to move them into the Selected list. Select one or more benchmarks using the Ctrl+click keyboard combination. Move benchmarks out of the Selected list by selecting them then clicking the left arrow button.



Note: The same set of benchmarks will apply to all the benchmark reports that you select.

15. Click **Save** to save the report. Once you save a report, it will appear in the list of saved reports.
16. View the report by clicking the **Run** icon in the list of saved reports. Your report appears in a new window. For CSV-formatted reports, you will be prompted to save the report to your computer, where you can open the file in a program like Microsoft Excel.

Note: If there is a negative Net Asset Value during the time period you select for your Detailed report, the report will not be generated.

For more information

- [Reporting Guide](#)

Available Reports in Detailed PDF Reports

When create a Detailed PDF Report, you can select any of the following reports to include in the final PDF report:

Report	Description
Breakdown of Accounts	Available only to institution accounts and multiple linked accounts who have selected multiple accounts and the Consolidate option, this report shows the Beginning and Ending NAV, Return, and the total amounts of Deposits, Withdrawals, Dividends, Interest and Fees for each selected account.
Account Overview	<p>Displays general settings, including account name and number, account alias, base currency and the specified time period. It also displays the performance of your portfolio for the specified time period, including beginning and ending Net Asset Value (NAV) and return percentage based on your selected time period and performance measurement (TWR or MWR).</p> <p>A color-coded bar chart plots NAV over time, and a color-coded line chart shows the return percentage (TWR or MWR) over the same time scale. Additional performance statistics are also included in the Overview section.</p>
Open Position Summary	<p>Shows all current open positions in the selected account(s). The report output shows two pie charts: the five long open positions that have the highest market value, and the five short positions with the highest market value.</p> <p>The output also displays a table of all open positions sorted by product, then currency, then symbol. The table includes the quantity, closing price, current market value and the percent of your total Net Asset Value for that position.</p> <p>If you select this report but there are no open positions during the specified time period, the report will be omitted from your results.</p>
Allocation by Asset Class	<p>Displays a color-coded bar chart and table that illustrates the NAV of all assets in your portfolio for each day, month or quarter in the specified time period.</p> <p>If you select this report but there are no open positions during the specified time period, the report will be omitted from your results.</p>
Allocation by Sector	<p>Displays a color-coded bar chart and table that illustrates the NAV of stocks and options in your portfolio by sector for each day, month or quarter in the specified time period.</p> <p>If you select this report but there are no open positions during the specified period, the report will be omitted from your results.</p>

Report	Description
Allocation by Region	Displays color-coded pie charts and accompanying tables. One pair of pie charts shows the percentage and amount of the portfolio's long and short positions allocated to assets in those regions. The second pair of pie charts shows the countries with the highest percentage and amount of long and short position allocation to assets (Weight %). The tables display the same data. If there are more than five countries to which positions are allocated, the additional countries appear in the Other category.
Time Period Performance Statistics	<p>Shows the performance of your portfolio for a specified time period as a line chart and a text summary. The line chart plots the return percentage for the selected performance measure (TWR or MWR) over time. The text summary includes the beginning and ending NAV, the return percentage (TWR or MWR) for the time period, the one- and three-month return percentage (the three-month return only appears if the time period is at least six months), and the best and worst return percentage of the period.</p> <p>Reports with a monthly time period display one- and three-month returns. Reports with a daily time period display five- and ten-day returns. Reports with a quarterly time period display one- and two-quarter returns. The line chart and text summary are identical to those in the Account Overview report.</p>
Time Period Benchmark Comparison	<p>Select up to three global industry benchmarks against which you want to compare your performance results over a specified time period. The report output displays a color-coded line chart comparing the return percentage (TWR or MWR) of your portfolio over time with that of the selected benchmarks. The line chart plots the return percentage for each day, month or quarter over the specified time period, and also displays the average return percentage for the entire time period.</p> <p>Returns for ETFs and indices selected as benchmarks include dividends.</p>
Cumulative Performance Statistics	<p>Shows the cumulative performance of your portfolio over a specified time period as a line chart and a text summary. The line chart plots the return percentage for the selected performance measure (TWR or MWR) over time. The text summary includes the beginning and ending NAV, the return percentage (TWR or MWR) for the time period, the one- and three-month return percentage (the three-month return only appears if the time period is at least six months), and the best and worst return percentage of the period.</p> <p>Reports with a monthly time period display one- and three-month returns. Reports with a daily time period display five- and ten-day returns. Reports with a quarterly time period display one- and two-quarter returns. The line chart and text summary are identical to those in the Account Overview report.</p>

Report	Description
Cumulative Benchmark Comparison	<p>Select up to three global industry benchmarks against which you want to compare cumulative performance results over a specified time period.</p> <p>The report output displays a color-coded line chart comparing the cumulative return percentage (TWR or MWR) of your portfolio over time with that of the selected benchmarks. The line chart plots the cumulative return percentage over the specified time period, aggregating the return percentage for each successive day, month or quarter in the time period.</p> <p>Returns for ETFs and indices selected as benchmarks include dividends.</p>
Risk Measures	<p>Shows the current risk of your portfolio in a line chart and text summary. The line chart plots Value-Added Monthly Index (VAMI) over the specified time period. VAMI is an index that tracks the monthly performance of your portfolio based on a hypothetical initial \$1000 investment.</p> <p>The text summary shows a variety of risk measures, including Max Drawdown, Peak-to-Valley Drawdown, Recover, Sharpe Ratio, Sortino Ratio, Calmar Ratio, Standard Deviation, Downside Deviation, Mean Return, Positive Periods and Negative Periods.</p> <p>In addition, this report includes a Distribution of Returns bar chart showing the range of return percentage for each day, month or quarter in the specified time period and the number of times the return performance fell within that range for the entire period.</p>

Report	Description
Risk Measures Benchmark Comparison	<p>Select up to three global industry benchmarks against which you want to compare the current risk of your portfolio in a line chart and text summary.</p> <p>The line chart plots Value-Added Monthly Index (VAMI) over the specified time period for your portfolio and for your selected benchmarks. VAMI is an index that tracks the monthly performance of your portfolio based on a hypothetical initial \$1000 investment.</p> <p>The text summary shows a variety of risk measures for your portfolio and for your selected benchmarks, including Max Drawdown, Peak-to-Valley Drawdown, Recover, Sharpe Ratio, Sortino Ratio, Calmar Ratio, Standard Deviation, Downside Deviation, Mean Return, Positive Periods and Negative Periods.</p> <p>In addition, this report includes a Distribution of Returns bar chart showing the range of return percentage for each day, month or quarter in the specified time period and the number of times the return performance fell within that range for the entire period.</p> <p>Returns for ETFs and indices selected as benchmarks include dividends.</p>
Performance Attribution	<p>Shows how your asset allocation and selection of securities affects your portfolio's performance when compared to the performance of the S&P 500 Index over a specified time period.</p> <p>This report includes a summary table that shows how you outperformed or underperformed the S&P 500. For more information about this report, see Running a Performance Attribution Report.</p>
Performance by Sector	<p>Displays a color-coded bar chart and table that illustrate the contribution to your portfolio's return by sector for each day, month or quarter in the specified time period. The bars in the bar chart are color-coded by sector. The table shows the values depicted in the chart.</p>

Report	Description
Historical Performance	<p>Shows the history of your portfolio's performance in a variety of charts and tables on three pages:</p> <ul style="list-style-type: none"> • The first page of the report includes two charts, a History bar chart that shows the cumulative return percentage at different points in time in the history of your account (MTD, QTD, YTD, 1 year, 3 year, 5 year and since inception), a table that displays the same data as the History chart, and a line chart that shows the cumulative return percentages since the inception of your account. • The second page of the report includes two tables. One table displays the monthly returns of your account for the past five years (or since the inception of your account if it is less than five years old). The second table shows the quarterly returns of your account for the last five years (or since the inception of your account if it is less than five years old). • The third page of the report includes a bar chart and a table. The bar chart displays the return percentage of your portfolio for the year-to-date and for each of the last five years, or fewer years if your account has been open for less than five years. The table displays the data from the chart. <p>This report will only include 1 Year, 3 Year, 5 Year, Yearly, Quarterly and Monthly returns if there is data available for the account for the full period.</p>
Historical Performance Benchmark Comparison	<p>Select up to three global industry benchmarks against which you want to compare the history of your portfolio's performance. This report includes the same charts and tables as the Historical Performance Report described above.</p> <p>Returns for ETFs and indices selected as benchmarks include dividends.</p> <p>This report will only include 1 Year, 3 Year, 5 Year, Yearly, Quarterly and Monthly returns if there is data available for the account/benchmark for the full period.</p>
Deposits and Withdrawals	<p>Shows the inbound and outbound cash and position transfers (including cash deposit and withdrawals) in your account for a specified time period. This report displays a table that includes the date, type, description and amount of each inbound and outbound cash and position transfer in the time period of the report.</p>

Report	Description
Dividends	<p>The Dividends report shows all dividends that occurred in your account during a specified time period, including dividend payments, dividend cancellations, payments in lieu, short term and long term capital gains. The report includes a table and a bar chart. Each line item in the table includes the pay date, ex-date, symbol, note, quantity, dividend per share, estimated forward dividend yield %, estimated annual dividend and amount during the specified time period.</p> <p>The report also includes a color coded stacked bar chart illustrating the distributions of dividends during the time period.</p>
Interest Details	<p>Lists all interest that occurred in your account during the specified time period. Each line item in the table includes the date, description and amount.</p>
Corporate Actions	<p>Lists all corporate actions that occurred in your account during the specified time period. Each line item includes the date, type, description and quantity. If you select this report and you have no corporate actions in the specified time period, this report will not appear in your Detailed Report.</p>
Fee Summary	<p>Lists all fees that were charged to your account in the specified time period. Each line item includes the date, description and amount of the fee. The amounts are totaled at the bottom of the list.</p>

Running a Performance Attribution Report

The Performance Attribution Report helps you determine how your asset allocation and selection of securities affects your portfolio's performance when compared to the performance of the S&P 500 Index.

To run a Detailed PDF Report with the Performance Attribution Report, set up your [Detailed PDF Report](#) as you normally would, and select Performance Attribution in the Select Report(s) section of the page.

Understanding the Performance Attribution Report Table

The first part of the Performance Attribution Report contains two tables:

- Weighting by Sector
- Returns and Attribution Effects by Sector

Weighting by Sector

This table shows how your portfolio is allocated among ten different sectors, cash and unclassified (anything not included in one of the other sectors), and how that allocation compares to the S&P 500 Index. The table has three parts: Beginning Weight, Ending Weight and Average Weight.

These tables show the beginning, ending and average weight for each sector in your portfolio and the S&P 500, and the difference (positive or negative) between the two, represented by a percentage. You can use this table to see how under or overweighted your portfolio is in each sector compared to the S&P 500.

Returns and Attribution Effects by Sector

This table lets you compare your returns in each of the ten sectors, plus cash and unclassified, to those of the S&P 500, and view the attribution effects of your sector allocation and stock selection within each sector. Attribution effects let you see why your returns in a particular sector were better or worse than those of the S&P 500.

The Period Return part of the table shows the absolute return percentage for each sector in your portfolio and for the S&P 500, and the difference (positive or negative) between the two.

The Contribution to Return part of the table measures the contribution of each sector to the overall return. The table also illustrates the contribution of return for the account of each sector versus the S&P 500. The standard calculation used to derive the Contribution to Return is:

$\text{Period Return} \times \text{Beginning Weight} = \text{Contribution to Return}$

The attribution effect part of the table shows the attribution effects of sector allocation (Allocation column), the attribution effects of security selection within each sector (Selection column), and the total attribution effects for the period of the report. The attribution effect dissects the return and illustrates the reason for your outperformance or underperformance.

The allocation effect determines whether the overweighting or underweighting of sectors relative to a benchmark contributes positively or negatively to the account's return. Positive allocation occurs when the portfolio is overweighted in a sector that outperforms the benchmark and underweighted in a sector that underperforms the benchmark.

The selection effect measures the account's ability to select securities within a sector relative to the benchmark. A positive selection will occur if the account made better stock selections within the sector compared to the benchmark.

Creating Custom Benchmarks

While PortfolioAnalyst provides a large number of standard industry benchmarks for you to choose in a Snapshot or Detailed Report against which your portfolio's performance can be compared, there may be situations when a standard benchmark does not provide an adequate basis for comparison. In these situations, you can create your own custom benchmarks in PortfolioAnalyst.

About Custom Benchmarks

Custom benchmarks allow you to combine existing benchmarks already available in PortfolioAnalyst, the combined weight of which must equal 100%. When you select benchmarks for a specific benchmark comparison report, you can choose up to three existing benchmarks including any of your own custom benchmarks.

The return formula for a custom benchmark is calculated as:

$$\sum (\text{Benchmark Weight} \times \text{Benchmark Return})$$

Here is an example of a custom benchmark. In this example, a custom benchmark has been created by combining three existing standard benchmarks:

Index	Weight	Return
Russell 2000	40%	20.00%
S&P 500	40%	10.00%
S&P US High Yield Corporate Bond	20%	6.00%

Based on the weights and returns of each component benchmark, the return for this custom benchmark is 13.20%, calculated as:

$$(.40 \times .20) + (.40 \times .10) + (.20 \times .06) = 13.20\%$$

Observe the following guidelines when creating custom benchmarks:

- You cannot use an existing custom benchmark as part of a new custom benchmark. Only the standard benchmarks can be used when creating a custom benchmark.
- You must include at least two standard benchmarks when creating a custom benchmark.
- You can add any number of standard benchmarks to a custom benchmark, as long as the total weight equals 100%.
- Each standard benchmark included in a custom benchmark must have a weight between 0 and 100. No standard benchmark in a custom benchmark can have a weight of either 0 or 100.
- You can add multiple standard benchmarks at a time to a custom benchmark.

To create a custom benchmark

- 1. Click **Reports > PortfolioAnalyst**.
- 2. Click the **Custom Benchmarks** tab. The Custom Benchmarks tab lists all of your saved custom benchmarks. If you have not saved any custom benchmarks, the list will be empty. For example, the abbreviation for the S&P 500 Index is SPX.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Default Reports

Custom Reports

Custom Benchmarks

Use this page to create your own custom benchmarks by combining existing benchmarks. Once you save a custom benchmark, it will be available for selection when you include any benchmark comparison report in a Detailed report.

You do not have any saved custom benchmarks. Click *Create Custom Benchmark* to create one.

Create Custom Benchmark ➔

- 3. Click **Create Custom Benchmark**.

Name:

Abbreviation:

Filter:

All Ordinaries (XAO)
AMS EOE Index (EOE)
BEL 20 Index (BFX)
Bovespa Brazil 50 Index (IBRX50)
Brazil Bovespa Stock Index (IBOV)

+ Add

Benchmark	Weight	Delete
No benchmarks selected.		

✔ Save

✖ Cancel

- 4. Type the name of the custom benchmark in the Name field, and type an abbreviation in the Abbreviation field.
- 5. In the list of available benchmarks, select the first benchmark you would like to include, and then click **Add Benchmark**. You can type the first few characters of the desired benchmark in the entry box above the list of benchmarks or type the abbreviation of the desired benchmark. Note that you can select multiple standard benchmarks at a time and add them all at once to your custom benchmark.

The benchmark is added to the Selected list.

Benchmark	Weight	Delete
S&P 500 Stock Index (SPX)	<input type="text"/>	✖
iShares Russell 2000 Index (IWM)	<input type="text"/>	✖



6. Continue selecting and add benchmarks to your custom benchmark as required. Click the **X** to delete a benchmark from the list of selected benchmarks.
7. When you have finished adding benchmarks, enter the weight of each benchmark in the field provided. All benchmark weights must equal 100.


Benchmark	Weight	Delete
S&P 500 Stock Index (SPX)	<input type="text" value="60"/>	
iShares Russell 2000 Index (IWM)	<input type="text" value="40"/>	

8. Click **Save** to save your custom benchmark. It will now be listed on the Custom Benchmarks tab, where you can edit or delete it.

Default Reports Custom Reports **Custom Benchmarks**

Use this page to create your own custom benchmarks by combining existing benchmarks. Once you save a custom benchmark, it will be available for selection when you include any benchmark comparison report in a Detailed report.

Name	Abbreviation	View/Edit	Delete	Last Updated
Custom BM1	CB1			January 11, 2016

Create Custom Benchmark 

9. When you select benchmarks for a Detailed report, you will be able to select your custom benchmark. Custom benchmarks are always listed first in the list of benchmarks.

Select Benchmark(s)

Available Selected

Search Benchmarks

Custom Benchmarks
Custom Benchmark 1 (CB1)
Benchmarks
All Ordinaries (XAO)
AMS EOE Index (EOE)




For more information

- [Reporting Guide](#)

Synopses











Institutional account Master users (Advisor Masters, Broker Masters, Fund Investment Managers and Proprietary Trading Group Masters) can create and save synopses, which are text-based cover letters, and then assign them to PortfolioAnalyst reports.

Creating and Saving a Synopsis

You can create, save, edit or delete a synopsis from within PortfolioAnalyst.

To create and save a synopsis

- 1. Click **Reports > PortfolioAnalyst**.
- 2. Click **Create Report** or click the edit icon for any saved report.
- 3. Click the **Synopses** tab. The Manage Synopses tab displays all of your previously saved synopses. From this tabbed page, you can view or edit an existing synopsis, delete a synopsis or create a new synopsis.

Title	View/Edit	Delete	Last Updated
Your last month performance			January 15, 2015
Test			April 01, 2014
			April 11, 2014
			April 14, 2014

Create Synopsis ➡

- 4. Click **Create Synopsis**.

Synopsis Details

Title

Text

3000 characters remaining.

Save

Cancel

5. Enter the name of the synopsis in the Title field.
6. Type the text of the synopsis in the Text area up to a maximum of 3000 characters.
7. Click **Save**.

You will now be able to assign this synopsis to a PortfolioAnalyst report.

Assigning a Synopsis to a Report

When you are creating a new PortfolioAnalyst report or editing an existing report AND you have selected multiple client, sub or linked accounts in the Account Selector, you can attach a synopsis (cover letter) to the report.

To assign a synopsis to a report

1. Click **Reports > PortfolioAnalyst**.
2. Click **Create Report** or click the edit icon for any saved report.
3. If you are a Master account user responsible for client or sub accounts or you have multiple linked accounts, select one or more accounts in the Account Selector.

The screenshot shows the 'Select General Settings' form. It includes the following fields and options:

- Name:** A text field containing 'Detailed with Synopsis' and an 'Assign Synopsis' button.
- Time Period:** A dropdown menu set to 'Quarterly', and two date range dropdowns set to '2014 Q1' and '2014 Q4'.
- Performance Measure:** Two radio buttons: 'Money Weighted Return' (unselected) and 'Time Weighted Return' (selected).
- Report Type:** Two radio buttons: 'Detailed' (selected) and 'Snapshot' (unselected).
- Optional Pages:** Two checkboxes: 'Include Cover Page' (checked) and 'Include Table of Contents' (checked).

4. Enter or edit the report settings as required.
5. Click **Assign Synopsis**.

The screenshot shows the 'Assign Synopsis' dialog box with three steps:

- Step 1:** A dropdown menu showing 'Your last month performance' selected. Below it is a list of other synopsis titles: 'Select Synopsis', 'Your last month performance', 'Test', 'ee', and 'dd'.
- Step 2:** A text area containing the text 'U 10000' and 'U 10000'.
- Step 3:** An 'Assign' button with a green arrow.

At the bottom of the dialog are 'Apply' and 'Cancel' buttons.

6. In the Assign Synopsis dialog, select a previously-saved synopsis, select the accounts whose reports to which you want to attach the synopsis, then click **Assign**.
7. Click **Apply** to apply your selections to the report.
8. Finish entering or editing the PortfolioAnalyst report settings as required, then save the report.

For more information

- [Reporting Guide](#)

Editing and Deleting Saved PortfolioAnalyst Reports

To delete a saved report










1. Click **Reports > PortfolioAnalyst**.
2. Click the **Custom Reports** tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports **Custom Reports** Custom Benchmarks External Accounts

Click *Create Report* to create a new report; or run, edit or delete your own saved reports listed below.

Name	Run	Edit	Delete
433434			
ba			
sfsf			

Create Report ➔

3. Click the **Delete** icon in the list of saved reports to delete the report.

To edit a saved report










1. Click **Reports > PortfolioAnalyst**.
2. Click the **Custom Reports** tab.

PortfolioAnalyst

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Summary Default Reports **Custom Reports** Custom Benchmarks External Accounts

Click *Create Report* to create a new report; or run, edit or delete your own saved reports listed below.

Name	Run	Edit	Delete
433434			
ba			
sfsf			

Create Report ➔

3. Click the **Edit** icon in the list of saved reports, then modify the report as required.
4. Click **Save**.

PortfolioAnalyst Samples

Click one of the links below to view a sample PortfolioAnalyst report. Report samples are in PDF format.

- [Detailed PDF Report](#)
- [Snapshot PDF Report](#)
- [Consolidated Detailed Report](#)

PortfolioAnalyst White Papers

Click the links below to view PortfolioAnalyst White Papers, which provide additional technical detail about PortfolioAnalyst. White papers are in PDF format.

- [Performance Attribution White Paper](#)
- [Money Weighted Return and Time Weighted Return White Paper](#)

Viewing External Accounts

PortfolioAnalyst lets you view accounts held at financial institutions, including investment and non-investment accounts, other than Interactive Brokers at a glance, and drill down to see the value of the positions.

To do this, you use the following two tabbed pages in PortfolioAnalyst:

- [Summary](#) - View the prior value, current value and percent change in value for the asset classes held in your IB and external accounts, and drill down to view the value of individual positions.
- [External Accounts](#) - Add, view, edit and delete investment accounts from financial institutions other than usInteractive Brokers.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports Custom Reports Custom Benchmarks External Accounts

Time Period:

Account Type	Prior Value	Current Value	Change
Banking	8,654.04	8,654.04	0.00
Credit Cards	-4,000.00	-4,000.00	0.00
Investments	275,733.71	275,736.08	2.37
Other Liabilities	206,051.99	206,051.99	0.00
Total	486,439.74	486,442.11	2.37

You included data from an External Account in this PortfolioAnalyst report. The data concerning outside accounts is not provided by IB and IB has not reviewed its accuracy. Rather, information regarding accounts held outside of Interactive Brokers is obtained from the financial institutions holding those accounts, through a third-party service provider. IB is not affiliated with this third-party service provider or the outside financial institutions. IB does not make any representations or warranties regarding this service provider or the accuracy of the data received from any financial institution through this service provider.

For more information

- [Reporting Guide](#)

Account Summaries

The PortfolioAnalyst Summary tab lets you:

- View the current and prior values of each asset class in your IB and external accounts. View a consolidated summary of all accounts or view a summary for each financial institution.
- Drill down to view the current and prior values of each position in each asset class. View a consolidated summary of all positions for all accounts or view specific positions for each financial institution.
- Drill down to view transactions for any symbol.

To use the Summary tab

1. Click **Reports > PortfolioAnalyst**.
2. Click the **Summary** tab.

By default, the Summary tab displays the categories in which you have added external accounts (Banking, Credit Cards, Investment, etc.), along with prior and current values for all of your accounts in each category. This is the Consolidated view.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

<div> <div>Summary</div> <div>Default Reports</div> <div>Custom Reports</div> <div>Custom Benchmarks</div> <div>External Accounts</div> </div>			
<div>Time Period: <div>Daily</div></div>			
Account Type	Prior Value	Current Value	Change
Banking	8,654.04	8,654.04	0.00
Credit Cards	-4,000.00	-4,000.00	0.00
Investments	275,733.71	275,736.08	2.37
Other Liabilities	206,051.99	206,051.99	0.00
Total	486,439.74	486,442.11	2.37

You included data from an External Account in this PortfolioAnalyst report. The data concerning outside accounts is not provided by IB and IB has not reviewed its accuracy. Rather, information regarding accounts held outside of Interactive Brokers is obtained from the financial institutions holding those accounts, through a third-party service provider. IB is not affiliated with this third-party service provider or the outside financial institutions. IB does not make any representations or warranties regarding this service provider or the accuracy of the data received from any financial institution through this service provider.

If you have not added any external accounts, the Summary page will show your account(s) held here by default.

3. Click a category to view all financial institutions that you have added.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports Custom Reports Custom Benchmarks External Accounts

Time Period: View By:

Financial Institution	Last Updated	Prior Value	Current Value	Change
▶ Charles Schwab US – Investment Services	2016-01-08, 04:24:11	239,198.20	238,747.30	-450.90
▶ E*Trade Financial – Investments	2016-01-08, 01:14:49	823,110.05	784,458.85	-38,651.20
▶ Scottrade	2016-01-07, 06:11:51	1,004,503.13	968,984.25	-35,518.88
▶ TD Ameritrade	2016-01-07, 06:14:43	540,561.57	535,116.97	-5,444.60
Total		2,607,372.95	2,527,307.37	-80,065.58

You included data from an External Account in this PortfolioAnalyst report. The data concerning outside accounts is not provided by IB and IB has not reviewed its accuracy. Rather, information regarding accounts held outside of Interactive Brokers is obtained from the financial institutions holding those accounts, through a third-party service provider. IB is not affiliated with this third-party service provider or the outside financial institutions. IB does not make any representations or warranties regarding this service provider or the accuracy of the data received from any financial institution through this service provider.

4. Select the current time period from the Time Period drop-down:

- Daily
- Month to Date
- Year to Date

The values and percent change in value will reflect your time period selection.

5. Change the view in the View By drop-down (by default, the view shows financial institutions):

- Consolidated - Displays prior and current values and percent change for all asset classes in all accounts.
- Financial Institution - Displays prior and current values and percent change for each financial institution. Click the down arrow next to a financial institution to display all of the accounts that you have under for that institution.

If you have multiple accounts for a financial institution, you can click the name of the institution to expand the view to include all accounts.

Summary	Default Reports	Custom Reports	Custom Benchmarks	External Accounts
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Time Period: View By:

Financial Institution	Last Updated	Prior Value	Current Value	Change
Charles Schwab US – Investment Services	2016-01-08, 04:24:11	239,198.20	238,747.30	-450.90
E*Trade Financial – Investments		823,110.05	784,458.85	-38,651.20
AcctNumber for [REDACTED] – Name for [REDACTED]	2016-01-08, 01:14:49	823,110.05	784,458.85	-38,651.20
Scottrade	2016-01-07, 06:11:51	1,004,503.13	968,984.25	-35,518.88
TD Ameritrade	2016-01-07, 06:14:43	540,561.57	535,116.97	-5,444.60
Total		2,607,372.95	2,527,307.37	-80,065.58

You included data from an External Account in this PortfolioAnalyst report. The data concerning outside accounts is not provided by IB and IB has not reviewed its accuracy. Rather, information regarding accounts held outside of Interactive Brokers is obtained from the financial institutions holding those accounts, through a third-party service provider. IB is not affiliated with this third-party service provider or the outside financial institutions. IB does not make any representations or warranties regarding this service provider or the accuracy of the data received from any financial institution through this service provider.

6. You can drill down to view positions in both the Consolidated and Financial Institution views:
 - In Financial Institution view, click the individual account to display the asset classes in that account.

Time Period: [Financial Institution](#) > AcctNumber for [REDACTED] – Name for [REDACTED] (E*Trade Financial – Investments)

Asset Class	Prior Value	Current Value	Change
Stocks	185,551.76	182,237.62	-3,314.14
Funds	637,003.15	601,666.09	-35,337.06
Cash	555.14	555.14	0.00
Total	823,110.05	784,458.85	-38,651.20

- Then click an asset class to drill down to the individual positions. Click a link in the breadcrumb display to quickly go back to a previous view. You can also change the Time Period.

Time Period: [Financial Institution](#) > AcctNumber for [REDACTED] – Name for [REDACTED] (E*Trade Financial – Investments) > [Stocks](#)

Symbol	Description	Prior			Current			Change
		Quantity	Price	Value	Quantity	Price	Value	
SDY	SPDR S&P DIVIDEND ETF	1,477.3943	72.8700	107,657.72	1,477.3943	70.5800	104,274.49	-3,383.23
VCSH	VANGUARD SHORT-TERM CORPORATE BOND INDEX FUND	987	78.9200	77,894.04	987	78.9900	77,963.13	69.09
Total				185,551.76			182,237.62	-3,314.14

- In Consolidated view, click an asset class to view all of the positions in that asset class for all of your accounts. Click a link in the breadcrumb display to quickly go back to a previous view. You can also change

the Time Period.

Time Period: Daily Consolidated > Stocks

Symbol	Description	Prior			Current			Change
		Quantity	Price	Value	Quantity	Price	Value	
IBKR	Interactive Brokers Group Inc	24,328	41.1900	1,002,070.32	24,328	39.7300	966,551.44	-35,518.88
SDY	SPDR S&P DIVIDEND ETF	1,477.3943	72.8700	107,657.72	1,477.3943	70.5800	104,274.49	-3,383.23
SPY	SPDR TR S&P 500 ETF TR	1,628	201.36	327,814.08	1,628	198.82	323,678.96	-4,135.12
VCSH	VANGUARD SHORT-TERM CORPORATE BOND INDEX FUND	2,769	78.9200	218,529.48	2,769	78.9643	218,652.03	122.55
Total				1,656,071.60			1,613,156.92	-42,914.68

For more information

- [Reporting Guide](#)

External Accounts

The PortfolioAnalyst External Accounts tab lets you:

- [Add](#) external investment accounts;
- [View and edit](#) external investment accounts that you have already added;
- [Delete](#) external investment accounts from PortfolioAnalyst.

For more information

- [Reporting Guide](#)

Adding an External Account

To add an external investment account to PortfolioAnalyst

1. Click **Reports > PortfolioAnalyst**.
2. Click the **External Accounts** tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports Custom Reports Custom Benchmarks **External Accounts**

Click *Add Accounts* to add external accounts. Click *Manage Accounts* to view and edit all accounts added. Click *Delete All Accounts* to delete all accounts associated with the User.

[Add Accounts](#) [Manage Accounts](#) [Delete All Accounts](#)

3. Click **Add Accounts**.
4. A disclaimer opens in a popup window. Read the disclaimer and then click **Yes** to close the window.
5. Select the financial institution from the list.

Add Accounts

1 Find your institution 2 Provide Sign In Info 3 Confirmation

Type all or part of the name of your financial institution:

TD Ameri

Examples: Bank of America, Etrade.com, or Fidelity NetBenefits

Then select the institution where your account is located:

Other Matching Institutions

TD Ameritrade

TD Ameritrade (formerly TD Waterhouse Brokerage Account)

TD Ameritrade - Client

TD Ameritrade 401(k) Profit Sharing Plan

TD Ameritrade 529 College Savings Plan - Shareholders

TD Ameritrade Institutional - Client Access

TD Ameritrade Trust Company

Note: Institutions that begin with (I) are not currently available.

Next

You can type the name of financial institution where the external account is maintained in the search field. This is a smart search field; once you start typing the name of the institution, matching institutions appear in the list below the field.

6. Once you have selected your financial institution from the list, click **Next**.
7. Type the username and password for your account at the selected financial institution. Type your password a second time, and then click **Next**

8. Select the accounts held at the selected financial institution that you want to add to PortfolioAnalyst. For example, you may have several different accounts at another financial institution but you only want to add one of them to PortfolioAnalyst.

- Click the check box next to each account that you want to add.
- For each account that you want to add, select the type of account: *Investment:Brokerage* or *Investment:Retirement*. Click the down arrow to view the drop-down menu, and then make your selections. Each type has several additional types associated with it. For example, you can select Retirement and then select IRA as the type of Retirement.

Investment Brokerage

Investment

Retirement

529 / Education Savings Brokerage

Investment Brokerage

Investment

Retirement

401 (k)

403 (b)

457

Deferred Comp Plan

IRA

IRA - Roth

IRA – Rollover

IRA – Sep

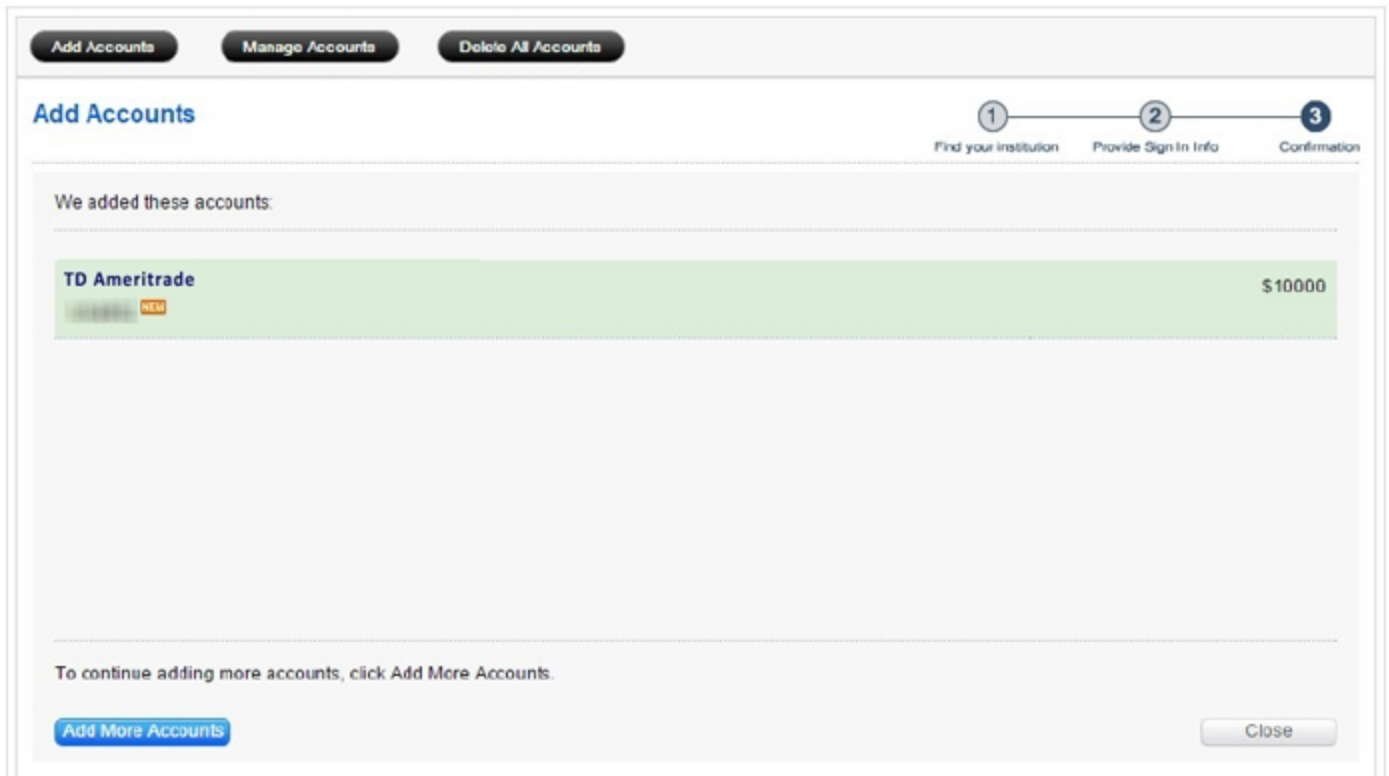
IRA – Simple

KEOGH

Pension

Profit Sharing Plan

9. If the account is successfully added, a confirmation screen opens that lists the account(s) you just added, including the account ID and current balance.



10. Click **Close** to stop adding accounts or **Add More Accounts** to add more external accounts.

Note: It usually takes until the next business day to load your external account portfolio data, which you can see on the Summary tab.

For more information

- [Reporting Guide](#)

Viewing and Editing External Accounts

The Manage Accounts screen lets you view and edit the external accounts that you have added to PortfolioAnalyst.

To view and edit external accounts

1. Click **Reports > PortfolioAnalyst**.
2. Click the **External Accounts** tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

- Summary
- Default Reports
- Custom Reports
- Custom Benchmarks
- External Accounts

Click *Add Accounts* to add external accounts. Click *Manage Accounts* to view and edit all accounts added. Click *Delete All Accounts* to delete all accounts associated with the User.

Add Accounts

Manage Accounts

Delete All Accounts

3. Click **Manage Accounts**.

All external accounts that you have added to PortfolioAnalyst are listed along with their current balances. Icons on the right side of the display let you add or delete accounts under each financial institution.

Add Accounts

Manage Accounts

Delete All Accounts

Manage Accounts

Expand accounts to view and edit account settings.

Bank of America

16 Hours Ago

XXXXXXX

\$29,755

TD Ameritrade

7 Minutes Ago

XXXX123456

\$10

4. To change the account type of an external account:

- Click the down arrow on the left side of the account number whose type you want to change. The account expands to display the current account type.

TD Ameritrade

7 Minutes Ago

XXXXXXX

\$10

ACCOUNT NAME:

ACCOUNT TYPE:

Investment: Brokerage

Investment

Retirement

Note: Changing the account type removes all tr

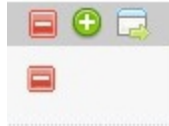
Cancel

Save

- Use the drop-down menus to change the account type.
- Click **Save** when you have made all of your changes.

3. To add or delete accounts under a financial institution:

- Delete all accounts under a financial institution by clicking the red minus sign icon on the financial institution row (the gray-colored row with multiple icons).
- Delete an individual account under a financial institution by clicking the red minus sign icon on the specific account row.
- To add an account under an existing financial institution, click the green plus sign icon. You will be prompted to add an account as described [here](#).



4. To log in to an external account that you have added to PortfolioAnalyst, click the window icon on the financial institution row (the last icon on the right). The login page for that account will open in a new browser page.

For more information

- [Reporting Guide](#)

Deleting External Accounts

You can easily delete external accounts from PortfolioAnalyst. For example, you may no longer maintain an external account that you previously added.

To delete external accounts

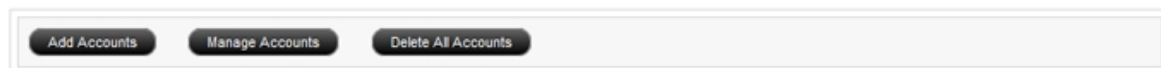
1. Click **Reports > PortfolioAnalyst**.
2. Click the **External Accounts** tab.

PortfolioAnalyst

PortfolioAnalyst lets you analyze the performance of your portfolio and generate customizable, presentation-ready PDF reports.

Summary Default Reports Custom Reports Custom Benchmarks **External Accounts**

Click *Add Accounts* to add external accounts. Click *Manage Accounts* to view and edit all accounts added. Click *Delete All Accounts* to delete all accounts associated with the User.



3. To delete ALL external accounts from PortfolioAnalyst, click **Delete All Accounts**.

Click **Yes** in the confirmation popup that opens to complete the operation.

4. To delete individual accounts (for example, you may have added multiple accounts under a specific financial institution but no longer maintain one of them):
 - Click **Manage Accounts**.
 - Clicking the red minus sign icon on the specific account row.
 - In the confirmation popup, click **Delete Institution** to complete the operation.

For more information

- [Reporting Guide](#)

Transaction Cost Analysis

Transaction Cost Analysis is a dynamic and interactive analysis of your trades marked to various benchmarks grouped in different categories or on a per-order basis. Transaction Cost Analysis applies to trades of any instrument type and is typically available ten minutes after a trade is executed. Performance metrics are expressed as basis points (bps) of value traded.

Each executed trade in the period of the analysis is marked to a series of performance benchmarks with the results displayed in multiple interactive tables. You can drill down in a variety of categories, including trade date, order side, exchange, trade price and underlying, to see how each trade performed when compared to the benchmark. The performance of a trade is calculated by marking the trade price to each benchmark. A positive number indicates that the trade worked in your favor; a negative number indicates that the trade did not work in your favor.

You can also add or remove columns from tables using the Configure Columns feature.

Note: Combinations are not supported in the Transaction Cost Analysis.

See [Understanding the Transaction Cost Analysis](#) for a complete description of each column heading and performance benchmark used in the analysis results.

Who can access the Transaction Cost Analysis page?

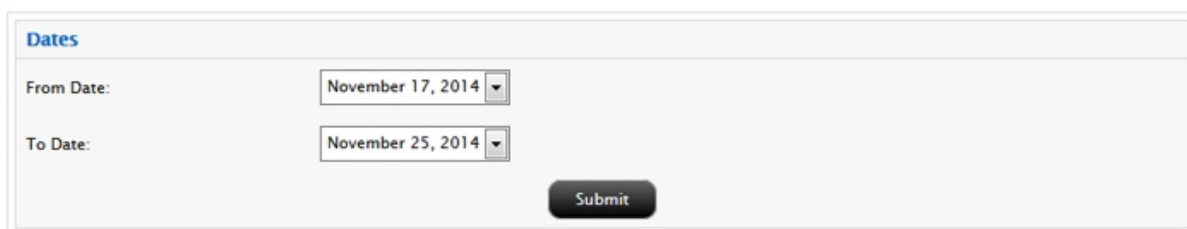
You can access this page if you have trading access and you have been granted Reporting access rights.

To run a Transaction Cost Analysis

1. Click **Reports > Transaction Cost Analysis**.

Transaction Cost Analysis

Use this screen to view the Transaction Cost Analysis.



The screenshot shows a web form titled "Transaction Cost Analysis". Below the title is a subtitle: "Use this screen to view the Transaction Cost Analysis." The form contains a section labeled "Dates" with two dropdown menus: "From Date:" and "To Date:". The "From Date:" dropdown is set to "November 17, 2014" and the "To Date:" dropdown is set to "November 25, 2014". A "Submit" button is located at the bottom right of the form.

2. Select a start date and an end date from the From Date and To Date drop-down lists, then click **Submit** to generate your analysis.

The page displays the results of your analysis in the Instrument Type and Marketability section in the Summary Analysis. All performance numbers are in basis points, and volume is in shares or contracts, as applicable. Negative numbers appear in parentheses.

Sort the data by any column by clicking the column heading.

Here is an example of transaction cost analysis Summary Analysis results.

Summary Analysis

By Instrument Type and Marketability													
	Orders	Trades	Qty	Price Improvement	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty	Fill Rate/sec
+ CASH(Marketable)	7	9	4,854,102	0.0	(0.1)	(0.1)	0.1	(1.6)	0.0	-	68.0	100.0	72.2
+ CASH(NonMarketable)	1	1	2,000,000	-	0.0	0.0	0.0	(3.2)	0.0	-	43.0	100.0	12.1
+ OPT(NonMarketable)	11	13	110	-	(4.1)	6.4	(8.7)	80.3	0.0	(22.3)	39.7	100.0	64.6
+ STK(Marketable)	1,110	2,720	1,123,612	7.9	(43.0)	(13.5)	13.9	129.1	(0.3)	40.5	44.8	95.4	96.2
+ STK(NonMarketable)	429	884	190,250	-	521.1	(5.2)	15.4	47.9	29.6	128.8	63.4	97.8	19.4

Transaction Cost Analysis Reports are provided for information purposes only. We make no warranty or representation regarding the accuracy or completeness of these reports.

- Click a category (expanding items are indicated by a plus sign) to drill down to view more detailed data by instrument type and marketability. Detailed results are displayed in additional tables:

- By Trade Date
- By Trade Side
- By Exchange
- By Trade Size
- By Trade Price
- By Underlying
- By Order Live Time in Seconds
- By Order Type
- By Average Delta

Transaction Cost (11/17/2014 – 11/25/2014)

[Change Date Range](#) | [Print](#)

Current Active Filters

Click filter to remove the current active filter or to remove all filters click Remove All.

☒ Remove All ☒ STK(NonMarketable)

[View Order Details](#)
[Go to Outlier Analysis](#)

Summary Analysis

[Configure Columns](#)

By Instrument Type and Marketability													
	Orders	Trades	Qty	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty	Fill Rate/sec	Feasible Fill Rate/sec
STK(NonMarketable)	429	884	190,250	521.1	(5.2)	15.4	47.9	29.6	128.8	63.4	97.8	19.4	24.2

Details for: Non-Marketable STK Trades

[Configure Columns](#)

By Trade Date													
	Orders	Trades	Qty	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty	Fill Rate/sec	Feasible Fill Rate/sec
+ 20141117	72	131	20,334	16.3	(22.4)	(16.3)	(15.4)	20.0	43.6	54.9	96.0	34.0	39.1
+ 20141118	45	67	11,006	16.0	(14.1)	2.2	80.7	20.2	11.9	47.1	97.9	33.8	32.1
+ 20141119	43	89	19,876	4,597.8	(16.8)	75.9	177.4	16.7	195.5	52.7	96.2	12.9	12.7
+ 20141120	43	76	17,182	188.5	25.7	73.8	233.4	16.8	111.4	64.2	98.4	12.6	14.0
+ 20141121	127	274	50,933	21.8	(8.4)	(8.8)	(6.2)	32.8	74.0	73.8	97.6	20.0	19.9
+ 20141124	56	136	40,128	47.7	(3.0)	14.8	38.5	44.4	320.0	65.5	99.1	21.9	36.0
+ 20141125	43	111	30,791	32.0	2.1	10.4	(7.7)	30.3	35.2	61.2	98.4	8.3	17.0
Total	429	884	190,250	521.1	(5.2)	15.4	47.9	29.6	128.8	63.4	97.8	19.4	24.2

By Trade Side													
	Orders	Trades	Qty	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty	Fill Rate/sec	Feasible Fill Rate/sec
+ Buy	371	796	158,426	612.8	(2.2)	3.2	(19.2)	24.3	103.6	63.9	98.1	19.0	23.7
+ Sell	58	88	31,824	65.0	(20.2)	75.7	381.5	56.1	254.3	61.0	96.7	21.6	27.2
Total	429	884	190,250	521.1	(5.2)	15.4	47.9	29.6	128.8	63.4	97.8	19.4	24.2

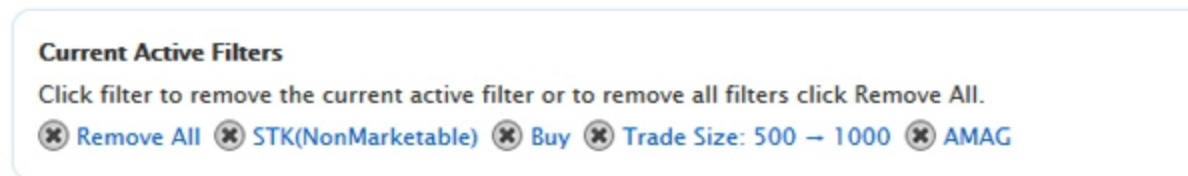
Applicant: [View](#) - [Unsubscribe](#)

[PDF](#) [Help](#) [Reference](#)

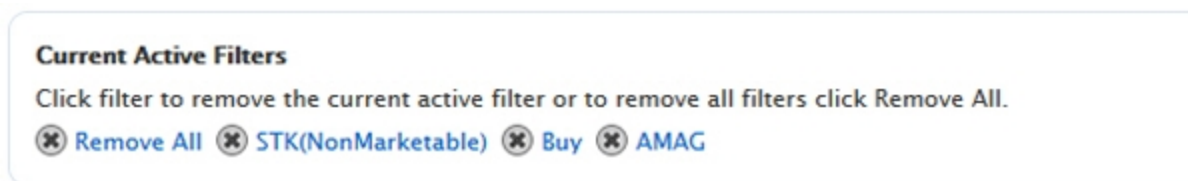
In addition, an Outlier Analysis is added to the results in the bottom half of the screen. The Outlier Analysis shows an analysis of the Top and Bottom orders for each of the performance benchmarks. You can jump quickly to the Outlier Analysis from the link at the top of the screen.

4. Filter the results further within each of the detailed breakdowns by clicking the appropriate category.
5. Remove individual filters by clicking the **X** icon next to a filter link in the Current Active Filters display located at the top of the screen. You can remove any filter in any order at any time. The report data refreshes to reflect the change in the Current Active Filters.

For example, suppose your Current Active Filters display looks like this:



You remove the *Trade Size: 500 → 1000* filter by clicking the **X** icon to the left of the filter link. The Current Active Filters changes to look like this (and the report data refreshes to indicate the new Current Active Filters):



- To return to the original Summary Analysis table and remove all filters, click the **X** icon next to *Remove All* in the Current Active Filters display.
- To choose a different date range, click *Change Date Range* in the upper right corner of the page.

[Change Date Range](#) | [Print](#)

6. View detailed data for the orders in the current view by clicking the *View Order Details* link at the top of the screen.

Click the *Back* link at the upper right corner of the screen to return to the original report view. Order Details shows data only for the orders that are visible in the current view using the current active filters. For example, if you are viewing all marketable stock orders and there are 300 orders, the Order Details will include details for those 300 orders. If your current active filters are showing only ten orders, then the Order Details will include details for those ten orders.

Transaction Cost (11/17/2014 – 11/25/2014) Change Date Range | Print | Back

Current Active Filters
Click filter to remove the current active filter or to remove all filters click Remove All.
☒ Remove All ☒ STK(NonMarketable)

Summary Analysis Configure Columns

By Instrument Type and Marketability

	Orders	Trades	Qty	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty	Fill Rate/sec	Feasible Fill Rate/sec	Commission	Commission/Share
STK(NonMarketable)	429	884	190,250	\$21.1	(5.2)	15.4	47.9	29.6	128.8	63.4	97.8	19.4	24.2	978.7	0.0051

Order Details Configure Columns

Order Details

	Submitt Date	Submitt Time	Live Time	Type	Side	Order Qty	Trades	Trade Qty	Average Price	Arrival Price	vs Trade +1 min	vs Trade +10 min	vs Close	vs VWAP	vs Daily VWAP	vs Daily Range	Filled/Total Qty
AMAC	24-Nov-2014	10:06:05	0.0	Limit	Buy	600	2	600	35.9900	(6.9)	1.4	4.2	138.9	0.0	76.8	74.0	100.0
AMAC	24-Nov-2014	10:06:20	0.0	Limit	Buy	400	5	400	35.9900	(2.8)	1.4	4.2	138.9	(4.1)	76.8	74.0	100.0
AMAC	24-Nov-2014	10:06:28	57.3	Limit	Buy	200	3	200	35.9700	2.8	2.8	(1.4)	144.6	0.0	82.4	77.0	100.0
AMAC	24-Nov-2014	10:16:28	42.1	Limit	Buy	500	7	500	35.9900	6.9	(6.9)	(1.4)	138.9	0.0	76.8	74.0	100.0
BIND	19-Nov-2014	09:27:38	141.9	Limit	Sell	2,000	1	2,000	10.5300	(170.9)	(28.5)	607.8	2,022.8	0.0	1,570.7	90.0	100.0
BIND	19-Nov-2014	09:31:05	13.1	Limit	Sell	600	1	600	10.5600	18.9	(14.2)	696.0	2,045.5	37.8	1,594.6	91.0	100.0
BIND	19-Nov-2014	09:31:27	0.0	Limit	Sell	200	2	200	10.7500	46.5	162.8	860.5	2,186.0	0.0	1,743.2	100.0	100.0
BIND	19-Nov-2014	09:36:41	2.3	Limit	Sell	300	1	300	10.0700	5.0	109.2	407.1	1,658.4	0.0	1,185.6	71.0	100.0
BIND	19-Nov-2014	10:29:20	538.7	Limit	Sell	1,000	2	111	9.0300	16.6	60.9	105.2	697.7	41.6	170.4	26.0	11.1
BIND	20-Nov-2014	09:27:58	122.0	Limit	Sell	3,000	1	2,709	8.4300	456.7	136.4	255.0	972.7	0.0	673.5	97.0	90.3
BIND	20-Nov-2014	10:04:42	94.0	Limit	Sell	200	1	200	8.1300	12.3	(80.0)	264.5	639.6	42.9	329.4	62.0	100.0
BIND	20-Nov-2014	10:29:54	1.0	Limit	Sell	2,000	4	2,000	7.8000	25.6	(70.5)	(109.0)	243.6	12.8	(79.6)	23.0	100.0
BIND	20-Nov-2014	10:49:34	0.1	Limit	Sell	91	1	91	7.8000	12.8	6.4	(89.7)	243.6	0.0	(79.6)	23.0	100.0
BIND	20-Nov-2014	12:32:48	0.0	Limit	Sell	3,014	1	10	7.7200	6.5	13.0	(6.5)	142.5	0.0	(184.1)	14.0	0.3
BIND	21-Nov-2014	09:32:55	1,284.3	Limit	Sell	2,000	4	2,000	7.7100	32.4	(77.8)	(119.5)	207.5	163.7	14.4	52.0	100.0
BIND	21-Nov-2014	09:47:52	2.0	Limit	Sell	700	2	700	7.6400	39.3	(19.6)	(98.2)	117.8	6.7	(77.0)	34.0	100.0
BIND	21-Nov-2014	09:48:09	5.1	Limit	Sell	600	3	600	7.6400	26.2	(6.5)	(98.2)	117.8	5.6	(77.0)	34.0	100.0
BIND	21-Nov-2014	09:48:28	339.3	Limit	Sell	200	3	200	7.6700	19.6	(141.2)	(71.7)	156.5	42.7	(37.5)	42.0	100.0
BIND	21-Nov-2014	09:58:54	80.5	Limit	Sell	200	2	200	7.7400	6.5	(51.7)	25.8	245.5	36.8	53.1	59.0	100.0

Applicant:

7. You can configure columns for the Summary Analysis table, for all of the detailed tables, for the Outlier Analysis tables and for the Order Details table. When you configure columns for the detail tables, your changes apply to all detail tables.
- Click the Configure Columns link located above and to the right of each configurable table.

Configure Columns: Summary Analysis

Columns Available

- Order Total%
- Trades Total%
- Qty Total%

Columns Included

- Price Improvement
- Arrival Price
- vs Trade +1 min
- vs Trade +10 min

➡
⬅

- All current columns are listed in the Columns Included box on the right. Columns that you can add are listed in the Columns available box on the left. To add a column, click the column name on the left to select it, and then click the green right-facing arrow to move the selected column name to the list of Columns Included. To remove a column, click the column name on the right to select it, and then click the left-facing arrow to move the selected column name to the list of Columns Available. You can select more than one column name at a time using the Control+click keyboard-mouse combination.
- Click **Save** to update the tables with the modified columns.

Note: When you log in for the first time, we display all columns by default. If you choose to remove all columns, we will still display the default columns. Any changes applied to Summary Analysis columns will also be applied to the Details table columns and vice versa.

8. Optionally, print the current view of the report by clicking the *Print* link in the upper right corner of the screen, including the Order Details page.

Understanding the Transaction Cost Analysis

Transaction Cost Analysis lets you analyze the cost of the decision to trade over a specified time period with respect to various benchmarks.

Each executed trade in the period of the analysis is marked to a series of performance benchmarks with the results displayed in multiple interactive tables. You can drill down in a variety of categories, including trade date, order side, exchange, trade price and underlying, to see how each trade performed when compared to the benchmark. The performance of a trade is calculated by marking the trade price to each benchmark. A positive number indicates that the trade worked in your favor; a negative number indicates that the trade did not work in your favor.

Marketability

Indicates whether an order was marketable or not. A marketable order is either a market order or is an order that is bought at a price that is greater than or equal to the prevailing ask price (or sold at a price that is less than or equal to the prevailing bid price) when the order is submitted.

Transaction Cost

Every trade has costs associated with the transaction. There are explicit costs like commissions and exchange fees etc, and there are implicit costs that depend primarily on the characteristics of the trade relative to prevailing market conditions and trading strategy.

The Transaction Cost Analysis report compares trades to various industry standard benchmarks and some unique measures, allowing you to evaluate the quality of the executions.

Basis Points

Unit of measure that describes the percentage change in the value or rate of a financial instrument. One basis point = 0.01%, or 0.0001 in decimal form. Performance metrics are expressed as basis points (bps) of value traded.

Currency

All commissions are in your account's base currency. When we add notional value and total premium, those will also be in account's base currency. The trade price will stay in traded currency.

Methodology

We mark each trade to a series of benchmarks such as price improvement, arrival price and more. We aggregate trades weighted by volume and present overall performance as well as various tables that show performance broken down by various criteria such as trade date, trade price, underlying, exchange and more.

Negative numbers are indicated by parentheses.

You can drill down into reports by clicking categories, essentially filtering the results as required; the current active filters are always displayed at the top of the page and you can remove any individual filter by clicking the **X** icon next the filter. Detailed tables show data for the following:

- By Trade Date
- By Trade Side

- By Exchange
- By Trade Size
- By Trade Price
- By Underlying
- By Order Live Time in Seconds
- By Order Type
- By Average Delta

You can also view the details of each order in the Order Details table, which opens on a new page.

Outliers for each performance benchmark are displayed in the Outlier Analysis section, which shows an analysis of the Top and Bottom symbols for all performance benchmarks.

Report Columns

The following table shows all of the columns in the Transaction Cost Analysis report and their descriptions, including all of the performance benchmarks.

Column	Definition
Orders	Number of executed orders.
Total%	In Detail views, this column follows the Orders column. It shows the line item's percentage of the total number of executed orders. For example, in the By Trade Side breakdown, suppose there are 40 Buy orders and 60 Sell orders. The Total% of Buy orders would be 40, or 40% of the total number of orders, and the Total% of Sell orders would be 60, or 60% of the total number of orders.
Trades	Number of individual fills/executions.
Total%	In Detail views, this column follows the Trades column. It shows the line item's percentage of the total number of fills/executions. For example, in the By Trade Side breakdown, suppose there are 232 trades that were Buys and 341 trades that were Sells. The Total% of Buy trades would be 40.5, or 40.5% of the total number of trades, and the Total% of Sell trades would be 59.5, or 59.5% of the total number of trades.
Qty	Number of executed shares/contracts.

Total%	In Detail views, this column follows the Quantity column. It shows the line item's percentage of the total number of shares or contracts executed. For example, in the By Trade Side breakdown, suppose there are 79,853 shares traded that were Buys and 11,662 shares traded that were Sells. The Total% of Buy shares would be 40.5, or 40.5% of the total number of shares traded, and the Total% of Sell shares would be 59.5, or 59.5% of the total number of shares executed.
Performance Benchmarks	
Price Improvement	Basis points that your orders were filled better (worse) than then National Best Bid (for sell orders) or Offer (for buy orders) at time each order was submitted.
Arrival Price	Basis points that your orders were filled better (worse) than the midpoint of the National Best Bid and Offer at time each order was submitted.
vs Trade +1 min	Basis points that your orders were filled better (worse) than the midpoint of the National Best Bid and Offer one minute after each trade.
vs Trade +10 min	Basis points that your orders were filled better (worse) than the midpoint of the National Best Bid and Offer ten minutes after each trade.
vs Close	Basis points that your orders were filled better (worse) than the Close price of each security on the day the order was executed.
vs VWAP	Basis points that your orders were filled better (worse) than the VWAP (volume weighted average price) for each order's security measured between the time of each order's submission and the time the order is completed or cancelled.
vs Daily VWAP	Basis points that your orders were filled better (worse) than the VWAP (volume weighted average price) for each order's security measured over the entire day of trading that the order was executed.
vs Daily Range	Percentage of today's High and Low price range that the trade captured. For example, a buy at the day's low captures 100% of the daily range. This is calculated as the average across included orders of: Buy Orders: $(\text{Daily High} - \text{Execution Price}) / (\text{Daily High} - \text{Daily Low})$ Sell Orders: $(\text{Execution Price} - \text{Daily Low}) / (\text{Daily High} - \text{Daily Low})$
Fill Rates	

Filled/Total Qty	Average across included orders of: Fill Quantity/Total Quantity.
Fill Rate/sec	Average across included orders of: Fill Quantity / Total Quantity per second.
Feasible Fill Rate	Percentage of an order that could be filled considering the size available at the NBBO.
Commissions	
Commission	Sum of commissions for all included orders.
Commission/Share	Average commission per share/contract.
Order Details	
Ticker	Symbol.
Submit Date	The date on which the order was placed.
Submit Time	The time at which the order was placed.
Time Zone	Time zone for the order time.
Live Time	Duration the order was live.
Type	The order type (Market, Limit, etc.).
Side	Identifies the order as a Buy or Sell.
Order Qty	Order quantity.
Trades	Number of individual fills/executions.
Trade Qty	Trade quantity.
Average Price	Average trade price.

Risk

The Risk menu gives you access to the following reports:

- [Margin Reports](#)
- [Stress Test Report](#)
- [Value at Risk Report](#)

Margin Reports

You can see real-time margin summary amounts displayed in the Account window in Trader Workstation. For position margin requirements, however, you can view margin reports in Account Management. At 16:15 ET each day, we record your margin and equity information for positions across all asset classes and exchanges for the margin report.

Margin reports show the margin requirements for all open single and combination positions. The report displays Available Funds (to determine if you can put on a new trade) and Excess Liquidity (when excess is depleted, you risk liquidation). Note that because information on your statements is displayed "as of" the cut-off time for each individual exchange, the information in your margin report may be different from that displayed on your statements.

Margin reports in Account Management are the only place where you can view the margin requirements for combination/spread positions. Margin reports are available for the previous 180 days.

Who can access the Margin Reports page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To generate a Margin report

1. Click **Reports > Risk > Margin**. The Margin Reports page appears by default.

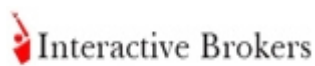
If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report. To generate a Margin report for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. On the Margin Reports screen, make the following selections:
 - In the Type field, select *Default* or *Commodities Regulatory*. The Commodities Regulatory Margin report breaks out domestic (US) and foreign cash/holdings for the Commodities segment of your account (required by the CME Group). This type of margin report is available for any accounts that trade futures or futures options.
 - In the Report Date field, select the date for the report.
 - In the Format field, HTML/WEB is selected by default.
 - In the Language field, select your language.
3. Click **View** to generate the report.

You can expand and collapse each section of the report individually. Click the slate blue section heading bar to expand a section, and click it again to collapse it.

The following figures show two views of a typical Margin report. The first figure shows the report with all sections collapsed, while the second shows the Margin Detail section of the report expanded. Note the links in the upper right corner of the report; these links let you expand all sections in the report, collapse all sections in the report, and print the report.



Margin Report

As of 2013-10-31, 16:15:00 EDT

Interactive Brokers (U.K.) Ltd.
5th Floor, 1 Carey Lane, London EC2V 8AE, UK. Regulated by FSA

[Help](#) | [Expand All](#) | [Contract All](#) | [Print](#)

Account Information ?				
Margin Summary ?				
	Security	Futures	IB-UKL	Total
Base Currency				
-Equity with Loan Value	724.82	0.00	0.00	724.82
Cash Value	724.82	0.00	0.00	724.82
Span Option Value	0.00	0.00	0.00	0.00
-Net Liquidation Value	724.82	0.00	0.00	724.82
Stock and Bond Value	0.00	0.00	0.00	0.00
Mutual Fund Value	0.00	0.00	0.00	0.00
Non Span Option Value	0.00	0.00	0.00	0.00
Interest Payable/Receivable Value	0.00	0.00	0.00	0.00
Dividend Payable/Receivable Value	0.00	0.00	0.00	0.00
Initial Margin Requirement	0.00	0.00	0.00	0.00
Available Funds	724.82	0.00	0.00	724.82
Maintenance Margin Requirement	0.00	0.00	0.00	0.00
Excess Liquidity	724.82	0.00	0.00	724.82
Legal Notes				

Generated: 2013-11-07, 08:55:58 EST

Margin Report Availability By Account Type

The following tables describes the availability of margin reports to the different IB account structures .

Account Structure	Availability
Individuals	One report for each Individual Account.
Advisors	Advisor clients may access statements electronically with their Username and Password. Advisors may also access their client's statements through Account Management, print them, and send them to the client.
Mutual and Hedge Funds	Investment Managers can only view an aggregated margin report.
Proprietary Trading Groups	Supervisory Users can only view an aggregated margin report.
Fully and Non-disclosed Brokers	Clients access their statements electronically. Brokers can view statements for the master account and client accounts.
Omnibus Brokers	Omnibus Brokers can only view an aggregated margin report.

Margin Report Samples

Click one of the links below to view a sample Margin Report. Report samples are in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Margin Report – Cash Account](#)
- [Margin Report – Reg T Margin Account](#)
- [Margin Report – Portfolio Margin Account](#)
- [Commodities Regulatory Margin Report](#)

Stress Test Report

The Stress Test report lets you see the change in the Profit and Loss (PNL) of your positions if the underlying price of each of your positions declines by 3%, 5%, 10%, 20% and 30% and independently increases by 3%, 5%, 10%, 20% and 30%.

Who can access the Stress Test page?

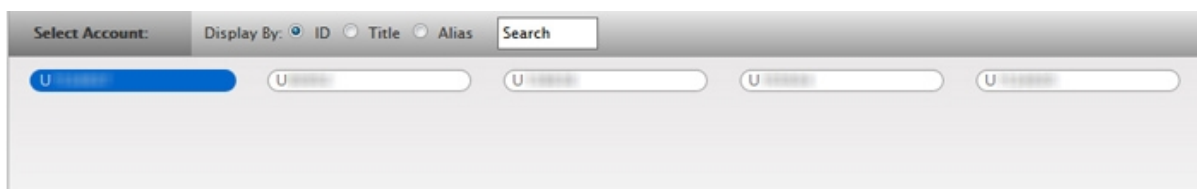
You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To generate a Stress Test report

1. Click **Reports > Risk > Stress Test**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report.



The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. In the Date field, select the date for the report.

Stress Test Report

Use this page to view the Stress Test Report, which calculates the change in the Profit and Loss (PNL) of your positions for a 30% up and down movement in the underlying.

Do not refresh your browser while the report is being generated.

Date

April 15, 2014 ▾

View ➔

3. Click **View** to generate the report.

Using the Stress Test Summary Report

The Stress Test Summary report lets you see the change in the PNL of your positions if the underlying price of each of your positions declines by 3%, 5%, 10%, 20% and 30% and independently increases by 3%, 5%, 10%, 20% and 30%. The results are based on theoretical pricing models and do not take into account coincidental changes in volatility or other variables that affect derivative prices.

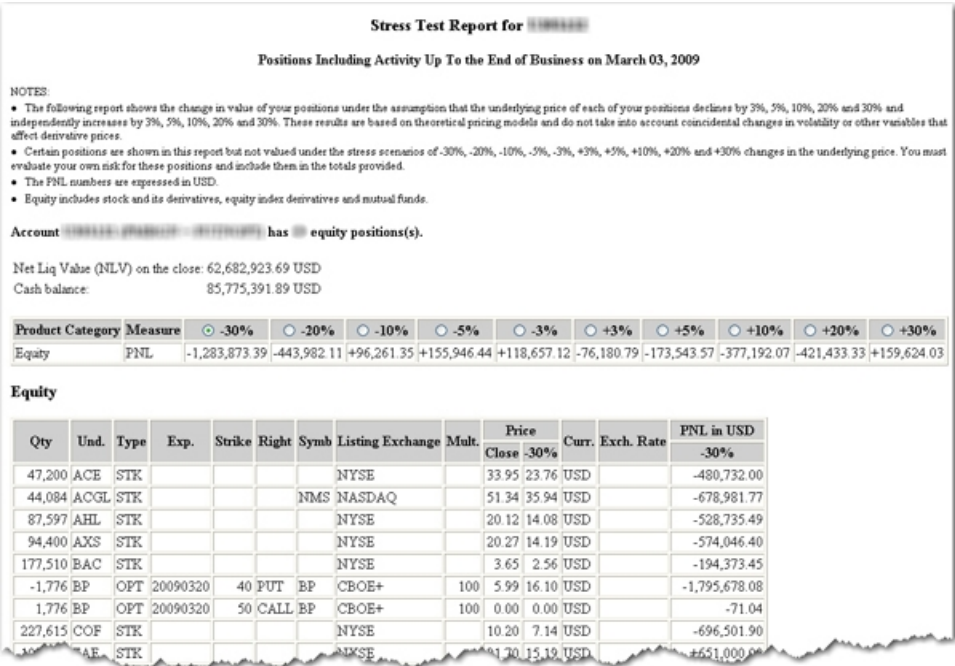
The report shows:

- The Net Liquidation Value (NLV) of your account on the close, in USD.
- The cash balance of your account, in USD.
- Equity of all stock and derivatives, equity index derivatives and mutual funds, with P&L (displayed as “PNL” in the report) in USD.

To use the report, click the radio button that corresponds to the up or down price change you want to see (+/- 3, 5, 10, 20 or 30%). The PNL for each position is updated by the selected percentage.

Note: Certain positions are shown in the report but not valued under the stress scenarios of -30%/+30% changes in the underlying price. You must evaluate your own risk for these positions and include them in the totals provided.

The following figure shows an example of a Stress Test report, with -30% selected.



Stress Test Report Samples

Click the link below to view a sample Stress Test Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Stress Test Report](#)

Value At Risk Report

Value at Risk is a number that represents an estimate of how much your portfolio may lose due to market movements for a particular time horizon and for a given confidence level (probability of occurrence). This report is completed overnight for a one-day horizon only. The report is based on account and, where applicable, sub-portfolios, and supports consolidated data for Advisor and Broker client accounts.

Note: To find on-demand VAR, use the VaR tab in the Risk Navigator in IB TWS. On-demand VAR supports multi-day VaR, shows the Expected Shortfall, and allows you to choose between Monte Carlo and Historical VaRs.

Confidence Level

The Value at Risk report computes your Value at Risk (VAR) at a 99.5% confidence level using two simulation methods, Variance-Covariance and Historical. A 99.5% confidence level means that 99.5% of the time, your losses will be lower than the VAR number (shown in this report as P/L), while 0.5% of the time, your portfolio will experience greater losses.

Value At Risk Simulation

The Value at Risk report breaks your portfolio into sub-portfolios, each with exposure to a distinct set of risk factors. These numbers are generated by simulating scenarios of risk factor movements (e.g. stock price, FX rates, etc), using historical volatility and correlation experienced in the recent past.

For each symbol in a sub-portfolio and for each currency, we compute the simulated price, the percent difference between the price and the simulated price, and the monetary difference between the simulated value and the closing value. The simulations show the market outcome that was found at the 99.5% confidence level. Specifically, it shows the price of the underlying in that scenario, the percentage price change versus the previous close and the P&L for the sub-portfolio (the underlying and its derivatives) that results from that market outcome.

Who can access the Value At Risk Report page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User

- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund
- Administrator who is subscribed (linked) to a client account.

To generate a Value at Risk Summary report

1. Click **Reports > Risk > Value at Risk**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. Select a date and language, then click **View**. Note that this report is always generated as an HTML/Web page.

Value at Risk Report

Use this page to view the Value at Risk Report, which computes your Value at Risk (VAR) using Variance-Covariance and Historical methods at a 99.5% confidence level.

Here is an example of a Value at Risk report.



Value at Risk Report

April 8, 2014

Interactive Brokers LLC, Two Pickwick Plaza, Greenwich, CT 06830

[Help](#) | [Expand All](#) | [Contract All](#) | [Print](#)

Account Information

Value at Risk Summary

Account

Variance-Covariance Method VaR

Historical Method VaR

USD (Base Currency)

U000000X

599.66

1,607.67

Value at Risk Details

Underlying Symbol	Underlying Description	Price	Value	Variance-Covariance Method			Historical Method		
USD (Base Currency)				Price	Change %	P/L	Price	Change %	P/L
Sub-Portfolios									
AAFL	APPLE INC	523.44	523.44	518.86	-0.87	-4.58	494.85	-5.46	-28.59
ALME	ALAMO ENERGY CORP	0.0145	0.36	0.0130	-10.05	-0.04	0.0159	9.72	0.04
CAD	CAD	0.9114	-1,057.03	0.9136	0.25	-2.59	0.8980	-1.47	15.53
DHT	DHT HOLDINGS INC	8.0100	64.08	7.9313	-0.98	-0.63	7.4148	-7.43	-4.76
DISCA	DISCOVERY COMMUNICATIONS-A	80.4200	804.20	79.2843	-1.41	-11.36	75.0428	-6.69	-53.77
EPB	EL PASO PIPELINE PARTNERS LP	31.6100	474.15	31.2464	-1.15	-5.45	29.8085	-5.70	-27.02
EPD	ENTERPRISE PRODUCTS PARTNERS	71.0500	7,141.10	70.5551	-0.70	-47.06	66.9609	-5.76	-381.33
FCG	FIRST TRUST ISE-REV NAT GAS	21.3300	469.26	20.9194	-1.93	-9.03	19.3494	-9.29	-43.57
GBP	GBP	1.6606	25,219.73	1.6535	-0.43	-107.30	1.6531	-0.45	-113.84
GE	GENERAL ELECTRIC CO	25.7500	283.25	25.3511	-1.55	-4.39	24.0656	-6.54	-18.53
GSS	GOLDEN STAR RESOURCES LTD	0.6766	16.92	0.5990	-11.47	-1.94	0.6116	-9.61	-1.62
HL	HECLA MINING CO	3.1100	152.39	2.8824	-7.32	-11.15	2.8928	-6.98	-10.64
HON	HONEYWELL INTERNATIONAL INC	91.9700	899.91	90.4967	-1.60	-33.32	84.8969	-7.69	-208.64
IBB	ISHARES NASDAQ BIOTECHNOLOGY	225.83	451.66	221.09	-2.10	-9.48	211.88	-6.18	-27.89
IEZ	ISHARES U.S. OIL EQUIPMENT &	67.9700	679.70	66.2569	-2.52	-17.13	60.7918	-10.56	-71.78
IPT	IMPACT SILVER CORP	0.6200	169.51	0.6118	-1.32	-1.83	0.6200	0.00	-2.49
NES	NUVERRA ENVIRONMENTAL SOLUTI	19.6200	39.24	18.6784	-4.80	-1.88	18.5516	-5.45	-2.14
PAL	NORTH AMER PALLADIUM LTD	0.3932	78.64	0.3512	-10.69	-8.40	0.3266	-16.95	-13.33
PM	PHILIP MORRIS INTERNATIONAL	83.8200	8,382.00	82.1778	-1.96	-164.22	80.1089	-4.43	-371.11
SNOK	SANDISK CORP	78.7400	551.18	77.7044	-1.32	-7.25	72.2117	-8.29	-45.70
SRCL	STERICYCLE INC	113.88	1,138.80	111.48	-2.10	-23.97	107.06	-5.99	-68.20
TJX	TJX COMPANIES INC	60.4500	6,044.99	59.7948	-1.08	-65.44	58.2362	-3.66	-221.29
TNG	TRANSGAMING INC	0.1900	34.63	0.1804	-5.05	-1.67	0.1713	-9.86	-3.87
USD	USD	1.0000	16,967.10	1.0000	0.00	0.00	1.0000	0.00	0.00
ZGLDUS	ZKB GOLD ETF-A (USD)	1,282.38	3,847.14	1,276.33	-0.47	-18.15	1,316.55	2.66	102.50
ZSILUS	ZKB SILVER ETF USD	194.82	1,948.20	190.68	-2.12	-41.39	194.26	-0.29	-5.59
Total			75,324.55			-599.66			-1,607.67
Currency Risk Factors									
CAD		0.9114		0.9136	0.25		0.8980	-1.47	
GBP		1.6606		1.6535	-0.43		1.6531	-0.45	
Notes									

Value At Risk Report Samples

Click the link below to view a sample Value At Risk Report. The report is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Value At Risk Report](#)
- [Value At Risk Report \(Advisor Consolidated\)](#)

Supplemental Reports

The Supplemental menu gives you access to the following reports:

- [Models](#)
- [Broker Exception Report](#)
- [Advisor Fee Cap Report](#)
- [Client Summary Report](#)
- [P/L Markup Summary Report](#)
- [Broker Client Revenue and Expense Summary Report](#)

Models

Models provide an efficient method for advisors to manage multiple trading strategies for their clients without requiring them to open multiple accounts. Client investments are allocated among instruments in the Model based on the Model's allocation ratios as defined by the advisor.

Advisors and their clients can view Model Statements in Account Management on the Models page, provided models have been created in Trader Workstation. Model Statements include additional information about the selected model in the Account Information section.

Who can access the Models page?

You can access this page if you are a Financial Advisor, a Money Manager or an Advisor Client, or a Fund Investment Manager or a Fund AND models have been created and saved in your trading platform.

To view a Model statement

1. Click **Reports > Supplemental > Models**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report. To view a model statement for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

Models

Models provide an efficient method for advisors to manage multiple trading strategies for their clients without requiring them to open multiple accounts. Use this page to view Model statements, which include additional information about the selected model.

2. In the Period field, select *Daily*, *Custom Date Range* or *Monthly*.
3. In the Date field, select a date or a month, depending on your Period selection. If you selected *Custom Date Range*, enter a From and a To date.
4. In the Format field, select either *HTML/WEB* or *PDF*, depending on how you want to view the statement.
5. In the Language field, select your desired language.
6. Select options:
 - **Consolidated** - View a consolidated Model Statement for all models and a single account.
 - **Concatenate All** - View a Model Statement that shows data for all models joined together in a single statement.
 - **Summary** - View a Model Summary statement that summarizes data for all models for one or more accounts.
 - **Select a Model** - Select this check box to view available models in the Model drop-down list. Select a model from the drop-down to view a statement for a single model. Only models that have been created in Trader Workstation for the selected account(s) will appear.
5. Click **View** to generate the statement.

For more information

- [Reporting Guide](#)

Model Statement Samples

Click the links below to view a sample Model Summary and Model Statement. The report samples are both in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Model Summary](#)
- [Model Statement](#)

Advisor Fee Cap

We cap the amount of fees an advisor can charge a client, up to a maximum of 25% of the client's average equity in a given year. The Advisor Fee Cap report displays the amount of available fee cap by client.

Who can access the Advisor Fee Cap page?

You can access this page if you are a(n):

- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Investment Manager Master User

To generate an advisor fee cap report

1. Click **Reports > Supplemental > Fee Cap**.

Advisor Fee Cap Report

The Advisor Fee Cap report shows the available advisor fee cap for each client account. Make selections below, then click **View** to generate the report.

Account(s)	Date(s)	Section(s)	Language
Yankee ▾	April 15, 2014 ▾	All ▾	English ▾
<div>View ➔</div>			

2. On the Advisor Fee Cap page, make the following selections:
 - In the Account(s) list, select the account for which you want to generate the report.
 - In the Date(s) field, select the date for the report.
 - In the Section(s) field, select ALL.
3. Click **View** to generate the report.

For more information

- [Reporting Guide](#)

Advisor Fee Cap Samples

Click the link below to view a sample Advisor Fee Cap Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Advisor Fee Cap](#)

Client Summary Report

Advisors, Brokers and Fund Investment Managers can run this snapshot of client balances and performance over a one-day period. Because information on client's statements is displayed "as of" the cut-off time for each individual exchange, it should be noted that information on your client summary report may not equal information on your client's statements.

Who can access the Client Summary page?

You can access this page if you are a(n):

- Advisor Master Users
- Advisor Client Users (Individuals) with Report Management access
- Broker Master User
- Fund Investment Manager

To generate a Client Summary report

1. Click **Reports > Supplemental > Client Summary**.

Client Summary

The Client Summary report is a summary of client account balances and performance over a one day period. Make selections below, then click **View** to generate the report.

Date	Format	Language
April 15, 2014	HTML/WEB	English

View ➡

2. Make the following selections:
 - In the Date field, select the date for the report.
 - In the Language field, select your language .
3. Click **View** to generate the report.

For more information

Client Summary Report Samples

Click the link below to view a sample Client Summary Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Client Summary Report](#)

P/L Markup Summary

This report shows a summary of client profit and loss (P/L) used to determine quarterly and annual performance fees paid to an Advisor for a single client account or for all client accounts.

Who can access the P/L Markup Summary page?

You can access this page if you are an Advisor Master User.

To generate a P/L Markup Calculation Summary report

1. Click **Reports > Supplemental > P/L Markup**.
2. Use the Account Selector at the top of the page to select an account on which to report. To view a model statement for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

To change the selected account, click the tab to open the Account Selector, and then click a different account.

3. Make the following selections:
 - In the Date field, select the date for the report.
 - In the Language field, select your language .

P/L Markup Summary

The P/L Markup Summary report is a supplemental statement that explains the performance fees paid to advisors. Make selections below, then click **View** to generate the report.

4. Click **View** to generate the report.

For more information

P/L Markup Summary Report Sample

Click the link below to view a sample P/L Markup Summary Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [P/L Markup Summary Report](#)

Broker Client Revenue and Expense Summary

Broker run this report to view a snapshot of client daily, month-to-date and year-to-date expenses, revenues, net revenue, gross margin and aggregate client MTM.

Who can access the Broker Client Revenue and Expense Summary page?

You can access this page if you are a Broker Master.

To generate a Revenue and Expense Summary report

Client Revenue and Expense Summary

The Broker Client Revenue and Expense Summary report is a snapshot of broker client revenues and expenses by product traded. Make selections below, then click **View** to generate the report.

Date	Format	Language
April 15, 2014 ▼	HTML/WEB	English ▼

View ➔

1. Make the following selections:

- In the Report Date field, select the date for the report.
- In the Language field, select your language .

For more information

- [Reporting Guide](#)
- [Broker Client Revenue and Expense Summary Report Reference](#)

Broker Client Revenue and Expense Summary Report Sample

Click the link below to view a sample Broker Client Revenue and Expense Summary Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Broker Client Revenue and Expense Summary Report](#)

Broker Exception Reports

The Broker Exception Report provides snapshots of your top 40-performing clients over different time periods and based on specific criteria. View Daily, Month-to-Date (MTD) and Year-to-Date (YTD) reports of your top 40 Highest Commissions customers, top 40 Highest P/L customers, and top 40 Lowest P/L customers. Daily reports also include the top 40 Highest Equity customers.

Who can access the Broker Exception page?

You can access this page if you are a Broker Master User with Reports access.

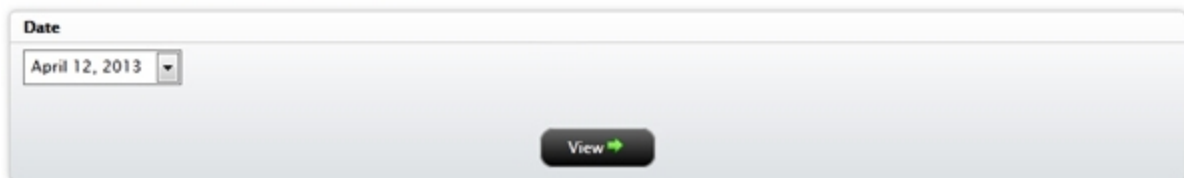
To generate a Broker Exception report

1. Click **Reports > Supplemental > Broker Exception**.

Broker Exception Reports

Use this page to run the Broker Exception Report, which is a snapshot of your top 40 performing clients over different time periods based on specific criteria.

Select a date, then click **View** to generate the report.



The screenshot shows a web interface for generating a Broker Exception Report. At the top, the title 'Broker Exception Reports' is displayed. Below it, a brief instruction states: 'Use this page to run the Broker Exception Report, which is a snapshot of your top 40 performing clients over different time periods based on specific criteria. Select a date, then click View to generate the report.' The main form area contains a 'Date' dropdown menu with 'April 12, 2013' selected. To the right of the dropdown is a 'View' button with a green arrow icon.

2. Select the date for the report from the Date field dropdown, then click **View**.
The report will appear in a new browser window.

For more information

- [Reporting Guide](#)

Broker Exception Report Sample

Click the link below to view a sample Broker Exception Report. The report sample is in HTML format and will open in a new browser window or tab, depending on your web browser.

- [Broker Exception Report](#)

Tax Reporting Functions

In addition to running Activity Statements and other reports, you can also access tax reporting-related functions from the Reports > Tax menu in Account Management.

The following tax reporting-related functions are available:

- [Tax Optimizer](#)
- [Tax Forms](#)
- [Position Transfer Basis](#)
- [Forex Cost Basis](#)

Tax Optimizer

Use the Tax Optimizer page to [launch the Tax Optimizer](#) Java-based application, which lets you manage your stock, option, bond, warrant and single-stock future gains and losses for tax purposes. Specifically, the Tax Optimizer lets you select one of several tax lot-matching algorithms to:

- Change the default tax lot-matching method for your account.
- Change the default tax lot-matching method for the current or prior trading day.
- Change the default tax lot-matching method for a specific symbol for the current or prior trading day.
- Run real-time "what if" scenarios that let you change the lot-matching method on the fly to immediately see the effect on your gains and losses.
- Manually match specific sales to open tax lots for the current or prior trading day.

Who can access the Tax Optimizer page?

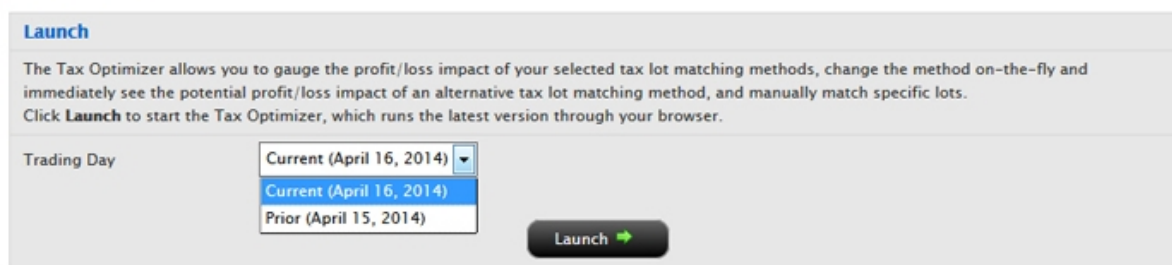
All users can access the Tax Optimizer.

To run the Tax Optimizer

Note: You must have the Java Runtime Environment minimum version 1.6 installed on your computer to be able to run the Tax Optimizer.

1. Click **Reports > Tax > Tax Optimizer**.

Tax Optimizer



Launch

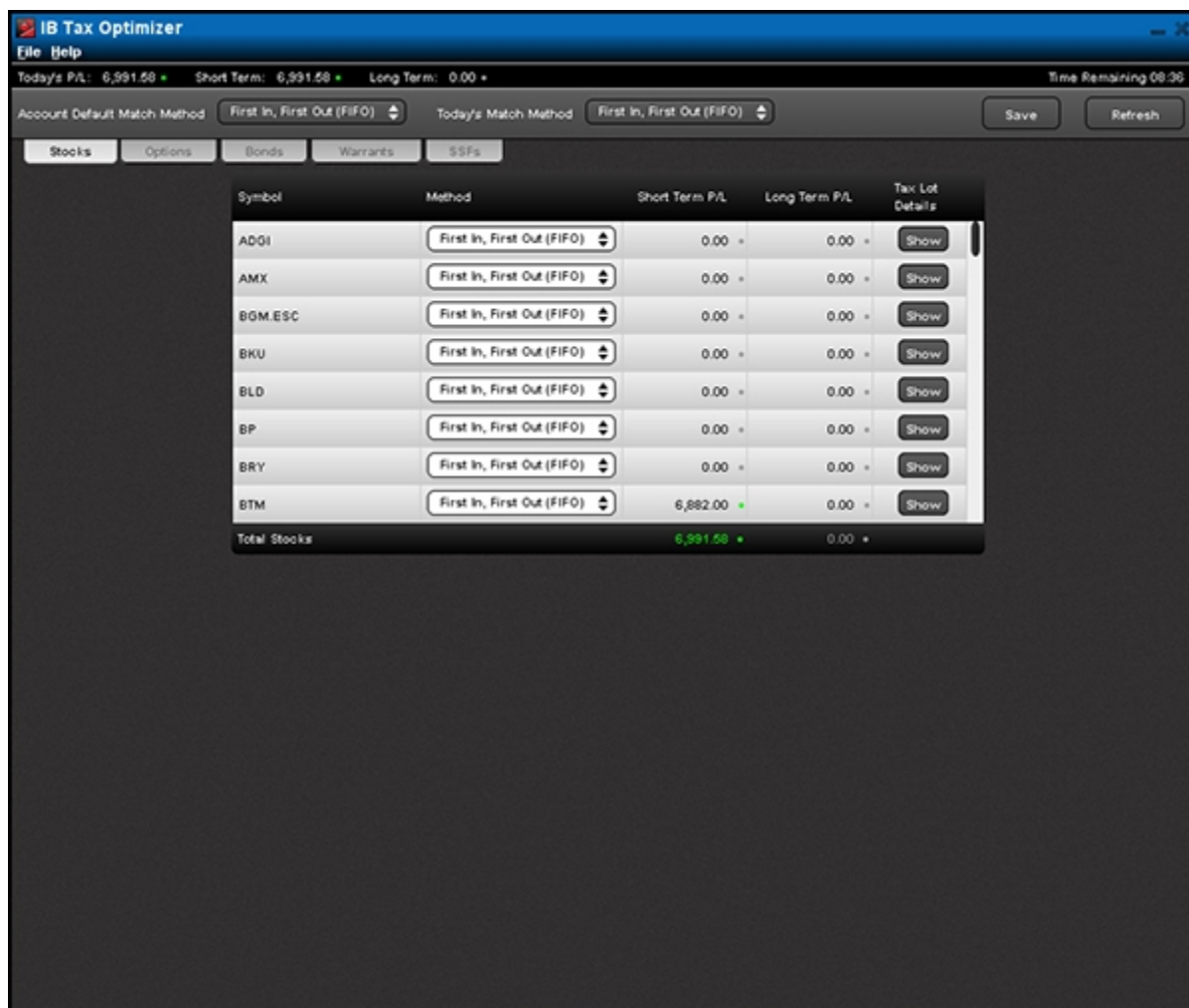
The Tax Optimizer allows you to gauge the profit/loss impact of your selected tax lot matching methods, change the method on-the-fly and immediately see the potential profit/loss impact of an alternative tax lot matching method, and manually match specific lots. Click **Launch** to start the Tax Optimizer, which runs the latest version through your browser.

Trading Day: Current (April 16, 2014) Current (April 16, 2014) Prior (April 15, 2014)

Launch ➔

2. Select either the current or prior trading day from the Trading Day drop-down.
3. Click **Launch**.
4. You are prompted to open the file `taxoptimizer.jnlp`. Depending on your web browser, click **Open** or **OK** to open the file.

The Tax Optimizer opens.



Note: If you log out of Account Management while the Tax Optimizer is open, you will not be able to save your changes in the Tax Optimizer.

For complete instructions on using the Tax Optimizer, see the [Tax Optimizer Users Guide](#).

For more information

- [Reporting Guide](#)

Tax Forms

You can view and print annual tax forms for the last five years on the Tax Forms page. Note that tax forms are not required or generated for US corporations. Tax forms available on this page include:

- Individuals, joint account holders and trusts in the United States will have access to 1099 forms, a Gain Loss Report and a Dividend Report.
- Canadian individuals, primary joint account holders and trusts will have access to Forms T3, T5, and T5008 as well as a Dividend Report. Quebec residents will also receive a Form RL-3.

Note: Some Canadian accounts have two separate sets of 2013 tax forms that correspond to two separate accounts, one open account and one closed account. We only display the set of tax forms for one of those accounts on this page. To see the tax forms for your other account, use the Account Selector at the top of this page as follows:

1. Click the tab to open the Account Selector.
2. Click the Include Closed Accounts check box to see your closed account.
3. Click the account in the Account Selector. The tax forms for that account will now appear on the page.

If you do not see the Account Selector, then you only have one set of tax forms.

- Non-US and non-Canadian individuals, primary joint account holders and trusts will receive Forms 1042S as well as a Dividend Report.

Who can access the Tax Forms page?

You can access this page if you are a(n):

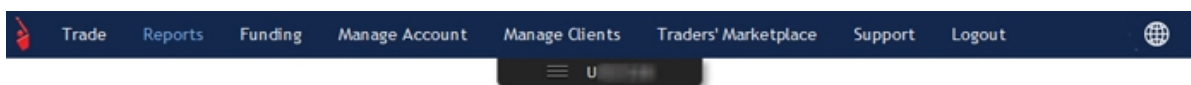
- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To view and print tax forms

1. Click **Reports > Tax > Tax Forms**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account on which to report. To view tax forms for a closed account, select the **Include Closed Accounts** check box, and then select the closed account.

The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.



Tax Forms

2. For each tax form you want to view, select the year and display format (HTML/Web or MS Excel), then click **View Form** or **View Report**.

Here is an example of the Tax Forms page. The Tax Forms page for your account may have different forms available.

Tax Forms

Use this page to view important tax forms.

For complete descriptions of tax forms, reports and important tax-related issues, [click here](#).

For more information

- [Reporting Guide](#)
- [Tax Reporting](#)

Position Transfer Basis

Under the FIFO cost basis accounting method, a closing transaction is matched with the cost basis of the earliest transaction in the position to determine realized profit or loss. The FIFO cost basis method is used throughout the US for stocks, security options, single stock futures and Forex.

Who can access the Position Transfer Basis page?

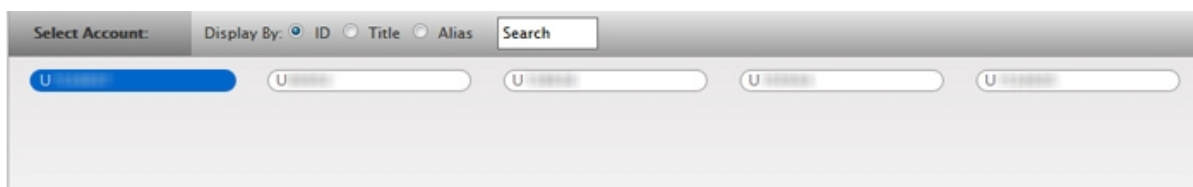
You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To specify the position transfer basis for an ACATS, ATON or FOP transfer

1. Click **Reports > Tax > Position Transfer Basis**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account.



The Account Selector is closed once you select an account. To change the selected account, click the tab to open the Account Selector, and then click a different account.

2. If there are eligible transactions, select a transfer date from the list, then click **Continue**.

Symbol	Quantity	Acquisition Date	Total Cost	Currency	Action/Message
PFN	300.0			CAD	Add Lot
	<input type="text" value="20.0"/>	<input type="text" value="03/18/2007"/>	<input type="text" value="30.0"/>	<input type="text" value="AUD"/>	Delete
	<input type="text" value="45.0"/>	<input type="text" value="03/05/2008"/>	<input type="text" value="89.0"/>	<input type="text" value="USD"/>	Delete
	<input type="text" value="30.0"/>	<input type="text" value="03/25/2008"/>	<input type="text" value="45.0"/>	<input type="text" value="CAD"/>	Delete

3. Update the cost basis for your transfer:
 - Enter the number of shares or contracts for the position in the Quantity field.
 - Enter the date of purchase for the position in the Date field.
 - Enter the total cost basis for the entire position in the Total Cost field.
 - Select a currency for the position. You can select the asset trading currency, your base currency or USD. Available selectable currencies are the asset trading currency, your base currency and USD. For new tax lots, the asset trading currency is the default currency. The asset trading currency is displayed on the symbol row. For old tax lots that may not have a currency, USD is the default currency.
 - Optionally delete a tax lot by clicking the Delete link.
5. Click the *Edit* link to break the position into multiple purchase dates and times.
6. Click **Continue** to submit your cost basis update.

For more information

- [Reporting Guide](#)

Forex Cost Basis

This page lets you update the cost basis for your Forex balances as of December 31, 2009.

Who Can Access the Forex Cost Basis Page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To update your Forex cost basis

1. Click **Reports>Tax > Forex Cost Basis**.

If you have a multiple account structure such as an institution account or multiple linked accounts, use the Account Selector at the top of the page to select an account.

To change the selected account, click the tab to open the Account Selector, and then click a different account.

The Forex Cost Basis page opens, displaying all of your Forex balances as of December 31, 2009.

Forex Cost Basis

Use this page to update the cost basis for your Forex balances as of December 31, 2009.

Current Forex Cost Basis		
Currency	Quantity	Cost Basis (USD)
EUR	162.00	-50.00

[Edit](#) ➔

If you do not have any Forex balances as of December 31, 2009, a message to that effect appears, and there will be nothing that you can do on this page.

- Click **Edit**.

Update Forex Cost Basis		
Enter the Cost Basis in USD (your Functional Currency) as of December 31, 2009, then click Update. Enter cost basis in the opposite sign (+ or -) of quantity.		
Currency	Quantity	Cost Basis (USD)
<input type="text" value="EUR"/>	<input type="text" value="162.00"/>	<input type="text" value="-50.00"/>

[← Back](#)
[Update ➔](#)

- Enter the cost basis for each Forex balance in the fields provided. Be sure to enter the cost basis in the opposite sign of the balance. That is, if the quantity is a positive number, enter a negative cost basis.
- Click **Update**.

For more information

- [Reporting Guide](#)

Customer Activity Monitor (CAM)

You can access the Customer Activity Monitor (CAM) from the Report Management section of Account Management. The Customer Activity Monitor helps professional advisors and brokers quickly find and view all client activities, including the complete order history and its routing sequence. The CAM user interface displays real-time queries, audit trails and account status.

To access the Customer Activity Monitor from Account Management

1. Click **Reports > CAM**.
2. You are prompted to save the CAM installer file on your computer. Save the installer file, then run it to install the CAM on your computer.
3. After the CAM installation is complete, you can run it from your computer.

For more information

- [Reporting Guide](#)

Settings

The Reports > Settings menu gives you access to report-related settings, including delivery settings, on the following pages:

- [Activity Statements and Trade Reports](#) - Select notification and delivery settings for your customized activity statements.
- [SMS Alerts](#) - Enable SMS (Short Message Service) alerts to be able to receive alerts on your mobile device.
- [Flex Queries](#) - Set notification and delivery settings for your saved Flex Queries.
- [Flex Web Service](#) - Access your pre-configured flex queries via HTTPS protocol without logging into Account Management.
- [Third Party Services](#) - Activate or deactivate third-party services such as Mint, which let you download your activity data to those services.
- [Trader ID](#) - Enable the Trader ID field in Activity Statements, Activity Flex Queries, Trade Confirmation Reports and Trade Confirmation Flex Queries.
- [Broker Client Activity Statements](#) - Brokers can select delivery settings for the their clients' activity statements.
- [Client OATS Settings](#) - Broker Master Users can configure the OATS settings their client accounts.

Delivery

The Report > Settings > Delivery menu contains the following pages:

- [Activity Statements and Trade Reports](#) - Select notification and delivery settings for your customized activity statements.
- [SMS Alerts](#) - Enable SMS (Short Message Service) alerts to be able to receive alerts on your mobile device.
- [Flex Queries](#) - Set notification and delivery settings for your saved Flex Queries.
- [PortfolioAnalyst](#) - Configure delivery settings for your PortfolioAnalyst reports.
- [Broker Client Activity Statements](#) - Brokers can select delivery settings for the their clients' activity statements.

Delivery Settings for Activity Statements and Trade Reports

The Activity Statements and Trade Reports page lets you set up notification preferences for daily and monthly Activity Statements and for Daily Trade Reports, and specify your preferred delivery method for your customized Activity Statements. Non-disclosed Broker Masters can also specify delivery settings for client statements.

Additional Guidelines

- Notifications are delivered only when there is trading activity.
- In multi-account structures (for example, Registered Advisors, Fully Disclosed Brokers or Non-disclosed Brokers), these notifications are for the master account only. They are not consolidated across all client accounts.
- Using a Registered Advisor as an example, the daily Activity Statement or Daily Trade Report would only be delivered to the master account user if there were trade allocations. The daily Activity Statement or Daily Trade Report would not be delivered to a Fully Disclosed or Non-disclosed Broker Master.
- Multi-account structures looking to receive daily or monthly statements on a consolidated basis should set up a customized activity statement for the master account user.

Who can access the Activity Statements and Trade Confirmations page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Client User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To enter notification and delivery settings

1. Click **Reports > Settings > Delivery > Activity Statements & Trade Reports**.

Delivery Settings for Activity Statements and Trade Reports

Use this page to set your notification preferences for Activity Statements and Daily Trade Reports, and your preferred delivery mode for your saved customized Activity Statements.

Notification Defaults				
Set your Activity Statement and Daily Trade Report notification preferences below.				
Type	Email Notification Only	Customer Service Message Center	Email Notification with Attachment	Disable Notification
Daily Activity Statement	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Monthly Activity Statement	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	N/A
Daily Trade Report	N/A	N/A	<input type="radio"/>	<input checked="" type="radio"/>

Daily Activity Statement Delivery
You have not saved any customized Daily Activity Statements. Go to <i>Reports > Activity > Customize Statements</i> to create and edit your own customized Daily Activity Statements.

Monthly Activity Statement Delivery	
If you have any saved customized Monthly Activity Statements, select your preferred delivery method and enable delivery for each statement below. If you want your statements delivered via FTP, you must request it before that option is available. You can also encrypt your statements, but you must first request encryption and provide a public key to enable the option below.	
Delivery Method	<input checked="" type="radio"/> Email <input type="radio"/> FTP
Encryption	<input type="checkbox"/>
Statement Name	Enable Delivery
Custom Statement 1	<input type="checkbox"/>

Submit →

2. Set your Activity Statement and Trade Report notification preferences:
 - Daily Trade Reports, select the **Email Notification with Statement** check box to receive notification with the actual report via email, or select **Disable Notification** if you do not want to be notified when a new Daily Trade Report is available. Note that the **Customer Service Message Center** and **Email Notification Only** options are not available for Daily Trade Reports.
 - For Activity Statements, select your preferred method of notification by clicking the radio button for **Email Notification Only**, **Email Notification with Statement** or **Customer Service Message Center**. Note that you cannot disable notification for Monthly Activity Statements.

Registration is immediate upon submitting the page, and you will receive daily statements beginning the next business day, and monthly statements within the first week following the end of the month.

3. Select your preferred delivery method and enable delivery for each customized statement that you have created.
 - Select **Email** or **FTP** as the Delivery Mode.
 - Click the Encryption check box to encrypt your statements.

Note: You must request FTP delivery and Encryption to enable those options. Contact your Sales Representative to make these requests.

- For each statement listed, click the **Enable Delivery** check box to enable delivery using the selected delivery mode.

Note: Although email and FTP delivery methods are available, we recommend that Advisors and Brokers choose FTP as their delivery method for customized statements with ALL accounts selected on the Activity Statements page. Advisors and Brokers who select email as the delivery method for customized statements with ALL accounts selected will get an emailed statement for each client or sub account.

4. If you are a Broker Master with non-disclosed clients, specify delivery settings for your client accounts in the Statement Delivery section:
 - **FTP** is the default Delivery Mode. You must send a request to us to enable FTP delivery.
 - Select a language from the Language drop-down.

While we use English as the default language for Activity Statements for legal purposes, you have the option of selecting a different language. If you select a different language, we will provide statements in two languages, English, and your selected language.

- Select the **Enable Delivery** check box to enable delivery of Daily and Monthly Client Activity Statements to the Master account. Daily statements are delivered only when there is activity in the client account.

5. Click **Submit**.

For more information

- [Reporting Guide](#)

SMS Alerts

This page lets you enable delivery of alerts via SMS (Short Message Service) on your mobile device. This option is only available if you have set up a valid SMS address on the Alert Notification page.

Who can access the SMS Alerts page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Client User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To enable delivery of SMS alerts

1. Click **Reports > Settings > Delivery > SMS Alerts**.

Delivery Settings for SMS Alerts

Use this page to enable SMS alerts. Configure a valid SMS address on the Manage Account > Trade Configuration > Alerts page.

Delivery Options

To enable SMS alerts, you must have a valid SMS address, which can be configured on the [Alerts page](#).

Submit ➔

2. Click the check box for each alert you want to receive via SMS.
3. Click **Submit**.

For more information

- [Reporting Guide](#)

Flex Queries

Use this page to set your preferred delivery mode for your Activity Flex Queries and Trade Confirmation Flex Queries. Note that delivery settings are only available on this page for your saved Flex Queries.

Who can access the Flex Queries Delivery Settings page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Client User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

To configure delivery settings for your saved Flex Queries

1. Click **Reports > Settings > Delivery > Flex Queries**.

Delivery Settings for Flex Queries

Use this page to set your preferred delivery mode for your Activity Flex Queries and Trade Confirmation Flex Queries. Note that delivery settings are only available on this page for your saved Flex Queries.

Activity Flex Query Delivery

Select your preferred delivery method and enable delivery for each saved Flex Query below. If you want your Flex Queries delivered via FTP, you must request it before that option is available. You can also encrypt your Flex Queries, but you must first request encryption and provide a public key to enable the option below.

Delivery Method	<input type="radio"/> Email <input type="radio"/> FTP
Encryption	<input type="checkbox"/>
Flex Query Name	Enable Delivery
DefaultPositions	<input type="checkbox"/>
DefaultTrades	<input type="checkbox"/>

Trade Confirmation Flex Query Delivery

Select your preferred delivery method and enable delivery for each saved Flex Query below. If you want your Flex Queries delivered via FTP, you must request it before that option is available. You can also encrypt your Flex Queries, but you must first request encryption and provide a public key to enable the option below.

Delivery Method	<input type="radio"/> Email <input type="radio"/> FTP
Encryption	<input type="checkbox"/>
Flex Query Name	Enable Delivery
DefaultConfirms	<input type="checkbox"/>

- Select your preferred delivery method and enable delivery for each saved Flex Query that you have created.
 - Select **Email** or **FTP** as the Delivery Mode.
 - Click the Encryption check box to encrypt your statements.

Note: You must request FTP delivery and Encryption to enable those options. Contact your Sales Representative to make these requests.

- For each Flex Query listed, click the **Enable Delivery** check box to enable delivery using the selected delivery mode.
- Click **Submit**.

For more information

- [Reporting Guide](#)

Portfolio Analyst Delivery Settings

Use this page to set your preferred delivery mode for default PortfolioAnalyst reports and your saved PortfolioAnalyst reports that have a time period of MTD, YTD, or since inception. Advisor Masters, Money Managers and Broker Masters can set their preferred delivery mode for consolidated default reports and their own saved consolidated reports with YTD and MTD time periods.

Selected reports are delivered as follows:

Time Period of Report	Delivery Frequency
MTD	Daily
YTD	Daily
Since Inception	Daily
Default Consolidated Reports	
30 Day Consolidated	Daily
1 Quarter Consolidated	Quarterly
12 Month Consolidated	Monthly

Who can access the PortfolioAnalyst Delivery Settings page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Group Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Broker Non-Disclosed Client User
- Investment Manager Master User
- Fund

and you have been granted Reporting access rights.

To configure delivery settings for PortfolioAnalyst

1. Click **Reports > Settings > Delivery > PortfolioAnalyst**.

The Delivery Settings for PortfolioAnalyst page opens.

Delivery Settings for PortfolioAnalyst

Use this page to set your preferred delivery mode for your PortfolioAnalyst reports. Note that delivery settings are only available on this page for your saved PortfolioAnalyst reports that have a selected time period of MTD or YTD along with the default PortfolioAnalyst reports. Select your preferred delivery method and enable delivery for each listed PortfolioAnalyst report below. If you want your PortfolioAnalyst reports delivered via FTP, you must request FTP before that option is available. You can also encrypt your PortfolioAnalyst reports, but you must first request encryption and provide a public key to enable the option.

Delivery Method
☒ Email
 ☐ FTP

Encryption ☐

Name of PortfolioAnalyst Report

Month to Date Consolidated Detailed	<input type="checkbox"/>
Month to Date Consolidated Snapshot	<input type="checkbox"/>
Year to Date Consolidated Detailed	<input type="checkbox"/>
Year to Date Consolidated Snapshot	<input type="checkbox"/>
30 Day Consolidated Detailed	<input type="checkbox"/>
30 Day Consolidated Snapshot	<input type="checkbox"/>
One Quarter Consolidated Detailed	<input type="checkbox"/>
One Quarter Consolidated Snapshot	<input type="checkbox"/>
12 Month Consolidated Detailed	<input type="checkbox"/>
12 Month Consolidated Snapshot	<input type="checkbox"/>
MTDFor90952	<input type="checkbox"/>
customConsolidated	<input type="checkbox"/>

Submit ➔

2. Select your preferred delivery method and enable delivery for each PortfolioAnalyst report listed on the page.
 - Select **Email** or **FTP** as the Delivery Method.
 - Click the **Encryption** check box to encrypt your statements.

Note: You must request FTP delivery and Encryption to enable those options. Contact your Sales Representative to make these requests.

- For each report listed, click the check box to enable delivery using the selected delivery mode.
3. Click **Submit**.

For more information

- [Reporting Guide](#)

Broker Client Activity Statements

If you are a Broker Master with non-disclosed clients, you can specify delivery settings for your clients' statements on the Delivery Settings for Broker Client Activity Statements page.

You can specify these delivery settings:

- Enable FTP delivery of daily and monthly client activity statements. Daily statements are delivered only when there is activity in the client account.
- Select a language other than English.

To specify delivery settings

1. FTP is the default delivery method for broker client activity statements. You must send a request to us to enable FTP delivery. To do this, click **Support**, then create a ticket in the Message Center to send your request to us.
2. When FTP delivery has been enabled, log into Account Management, then click **Reports > Settings > Broker Client Activity Statements**.

The Delivery Settings for Broker Client Activity Statements page opens.

Delivery Settings for Broker Client Activity Statements

Use this page to set the preferred delivery mode and default language for receiving your clients' Activity Statements.

Delivery Options	
Delivery Method	FTP
While IB uses English as the default language for Activity Statements for legal purposes, you have the option of selecting a different language. If you select a different language, IB will provide statements in two languages, English, and your selected language.	
Language	Japanese
Type	Enable Delivery
Daily and Monthly Activity Statements	<input checked="" type="checkbox"/>

Submit

3. Select a language from the Language drop-down.
 - While we use English as the default language for Activity Statements for legal purposes, you have the option of selecting a different language. If you select a different language, we will provide statements in two languages, English, and your selected language.
4. Select the Enable Delivery check box to enable delivery of Daily and Monthly Client Activity Statements to the Master account. Daily statements are delivered only when there is activity in the client account.

For more information

- [Reporting Guide](#)

Using the Flex Web Service

The Flex Web Service lets you access your pre-configured flex queries via HTTPS protocol without logging into Account Management. This feature lets you write automated client software in your preferred language, which can request previously defined Flex queries.

There are currently two versions of the Flex Web Service available:

- [Version 2](#) - Version 2 is the default version if you do not specify a specific version in your query.
- [Version 3](#) - Version 3 returns more meaningful error messages.

Who Can Access the Flex Web Service Page?

You can access this page if you are a(n):

- Individual, Joint, Trust or IRA Account User
- Small Business Account User
- Friends and Family Master or Client User
- Advisor Master User Individual
- Advisor Master User Organization
- Advisor Client User Individual
- Advisor Client User Organization
- Proprietary Trading Group Master User
- Proprietary Trading Group Sub User
- Broker Master User (master account only)
- Broker Fully Disclosed Client User
- Broker Fully Disclosed Client User Organization
- Investment Manager Master User
- Fund

For more information

- [Reporting Guide](#)

Flex Web Service Version 2

To use the Flex Web Service Version 2

1. Click **Reports > Settings > FlexWeb Service**.

Flex Web Service

Use this page to activate or deactivate the Flex Web Service. You will need generate a token to initiate Flex Query requests and retrieve Flex Queries using this service.

Flex Web Service Status	Inactive
Click here to Activate	

2. Activate the Flex Web Service by clicking the *Click Here to Activate* link.

The page refreshes, indicating a status of *ACTIVE* for the Flex Web Service, and lets you generate a confirmation number, which you will need to initiate Flex requests and retrieve Flex reports.

Flex Web Service

Use this page to activate or deactivate the Flex Web Service. You will need generate a token to initiate Flex Query requests and retrieve Flex Queries using this service.

Flex Web Service Status	Active
Click here to Deactivate	

Current Token Details	
Current Token	462727404E18B77671D1F88B
Active For Period	Mon Jan 14 07:22:30 EST 2013 – Mon Jan 14 13:22:30 EST 2013
Valid For IP Address	

Generate New Token	
Generating a new token will invalidate the current token.	
Will Expire After	6 Hrs ▼
Valid For IP Address	<input type="text"/>
(leave blank for no IP-based restriction)	
	

3. Generate a new token:
 - a. In the Should Expire After list, select the amount of time before the token expires. The token is valid for a 6 hour period by default.
 - b. In the Valid For IP Address field, enter an IP address to restrict the token to that IP address. If you leave this field blank, there will be no IP address restrictions.

c. Click **Generate New Token**.

The page refreshes, updating the Current Token Details section with information about your newly-generated token. When you generate a new token, you invalidate the current token.

4. Initiate an automated Flex Web Service request:

a. Make sure you have the following information:

Your current token (displayed in the Current Token Details section of the page)
The Flex Query ID generated when you created the Flex query.

Note: Programmatic access requires the User-Agent HTTP header to be set. Accepted values are: BlackBerry or Java.

b. Type the following URL in your browser's Address field:

**https://g-
dcdyn-
.interactivebrokers.com/Universal/servlet/FlexStatementService.SendRequest?t=TOKEN&q=QUERY_
ID&v=2**

Where:

TOKEN is your current token

QUERY_ID is the Flex Query ID

v=2 specifies that you are using Flex Web Service Version 2. Note that if you omit this parameter, the system will use Version 2.

You will receive an XML response from us containing the following information:

- *Reference Code* - If the request was successful, the XML response will contain a numeric reference code. This code will be used to retrieve the generated Flex query. If the request was unsuccessful, you will receive an error message as the code.
- *Response URL* - This is the URL to be used to retrieve the Flex report.

Here is a sample successful XML response using Version 2:

```
<FlexStatementResponse timestamp="28 August, 2012 11:26 AM EDT">
<code>5372466165</code>
<url>https://gdcdyn.interactivebrokers.com/Universal/servlet/FlexStatementService.GetStatement</url>
</FlexStatementResponse>
```

Here is a sample unsuccessful XML response Version 2:

```
<FlexStatementResponse timestamp="28 August, 2012 11:26 AM EDT">
<code>Invalid request or unable to validate request.</code>
<url>https://gdcdyn.interactivebrokers.com/Universal/servlet/FlexStatementService.GetStatement</url>
</FlexStatementResponse>
```

5. Retrieve the Flex data:

- a. Be sure that you have your current token number, and the reference code you received as part of the response to your initial request.
- b. Type the following URL in your browser's Address field:

**`https://gdcdyn.interactivebrokers.com/Universal/servlet/FlexStatement
Service.GetStatement?q=REFERENCE_CODE&t=TOKEN
&v=VERSION`**

Where:

REFERENCE_CODE is the code you received as part of the response when you placed the request

TOKEN is your current token

VERSION is the version of the Flex Web Service Version you are using. You can set this to 2 or 3. Note that if you do not specify a Version, the system will use Version 2.

You will receive the Flex data as the response if the request was successful. Otherwise, you will receive a XML based response informing you that the request was invalid. Here is an example of an unsuccessful request to retrieve the Flex data:

```
<FlexStatementResponse timestamp="28 August, 2012 11:26 AM EDT">  
<Code>Invalid Request or unable to validate request</Code>  
</FlexStatementResponse>
```

For more information

- [Reporting Guide](#)
- [Flex Web Service Version 3](#)

Flex Web Service Version 3

To use the Flex Web Service Version 3

1. Click **Reports > Settings > FlexWeb Service**.

Flex Web Service

Use this page to activate or deactivate the Flex Web Service. You will need generate a token to initiate Flex Query requests and retrieve Flex Queries using this service.

Flex Web Service Status	Inactive
Click here to Activate	

2. Activate the Flex Web Service by clicking the *Click Here to Activate* link.

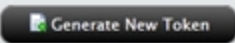
The page refreshes, indicating a status of *ACTIVE* for the Flex Web Service, and lets you generate a confirmation number, which you will need to initiate Flex requests and retrieve Flex reports.

Flex Web Service

Use this page to activate or deactivate the Flex Web Service. You will need generate a token to initiate Flex Query requests and retrieve Flex Queries using this service.

Flex Web Service Status	Active
Click here to Deactivate	

Current Token Details	
Current Token	462727404E18B77671D1F88B
Active For Period	Mon Jan 14 07:22:30 EST 2013 – Mon Jan 14 13:22:30 EST 2013
Valid For IP Address	

Generate New Token	
Generating a new token will invalidate the current token.	
Will Expire After	6 Hrs ▼
Valid For IP Address	<input type="text"/>
(leave blank for no IP-based restriction)	
	

3. Generate a new token:
 - a. In the Should Expire After list, select the amount of time before the token expires. The token is valid for a 6 hour period by default.
 - b. In the Valid For IP Address field, enter an IP address to restrict the token to that IP address. If you leave this field blank, there will be no IP address restrictions.

c. Click **Generate New Token**.

The page refreshes, updating the Current Token Details section with information about your newly-generated token. When you generate a new token, you invalidate the current token.

4. Initiate an automated Flex Web Service request:

a. Make sure you have the following information:

Your current token (displayed in the Current Token Details section of the page)
The Flex Query ID generated when you created the Flex query.

Note: Programmatic access requires the User-Agent HTTP header to be set. Accepted values are: BlackBerry or Java.

b. Type the following URL in your browser's Address field:

**https://g-
dcdyn-
.interactivebrokers.com/Universal/servlet/FlexStatementService.SendRequest?t=TOKEN&q=QUERY_
ID&v=3**

Where:

TOKEN is your current token

QUERY_ID is the Flex Query ID

v=3 specifies that you are using Flex Web Service Version 3. Note that if you do not specify a Version, the system will use Version 2.

You will receive an XML response from us containing the following information:

- *Status* - If the request was successful, Status will be Success. If the request was unsuccessful, Status will be Fail.
- *Reference Code* - If the request was successful, the XML response will contain a numeric reference code. This code will be used to retrieve the generated Flex query.
- *Response URL* - This is the URL to be used to retrieve the Flex report.

Here is a sample successful XML response Version 3:

```
<FlexStatementResponse timestamp="28 August, 2012 10:37 AM EDT">
<Status>Success</Status>
<ReferenceCode>1234567890</ReferenceCode>
<url>https://gdcdyn.interactivebrokers.com/Universal/servlet/FlexStatementService.GetStatement</url>
</FlexStatementResponse>
```

If the request was unsuccessful, the response will contain the following parameters:

```
<Status>Fail</Status>
```

```
<ErrorCode>XXXX</ErrorCode>
```

where XXXX = a numeric error code.

```
<ErrorMessage>TEXT</ErrorMessage>
```

Where TEXT is a text description of the specific error.

Note: See [Version 3 Error Codes](#) for a list of all error codes and error messages.

Here is a sample unsuccessful XML response Version 3:

```
<FlexStatementResponse timestamp="28 August, 2012 10:37 AM EDT">
<Status>Fail</Status>
<ErrorCode>1012</ErrorCode>
<ErrorMessage>Token has expired.</ErrorMessage>
</FlexStatementResponse>
```

5. Retrieve the Flex data:

- a. Be sure that you have your current token number, and the reference code you received as part of the response to your initial request.
- b. Type the following URL in your browser's Address field:

**`https://gdcdyn.interactivebrokers.com/Universal/servlet/FlexStatement
Service.GetStatement?q=REFERENCE_CODE&t=TOKEN
&v=VERSION`**

Where:

REFERENCE_CODE is the code you received as part of the response when you placed the request

TOKEN is your current token

VERSION is the version of the Flex Web Service Version you are using. You can set this to 2 or 3. Note that if you do not specify a Version, the system will use Version 2.

You will receive the Flex data as the response if the request was successful. Otherwise, you will receive a XML based response informing you that the request was invalid. Here is an example of an unsuccessful request to retrieve the Flex data using Version 3:

```
<FlexStatementResponse timestamp="28 August, 2012 10:37 AM EDT">
<Status>Fail</Status>
<ErrorCode>1015</ErrorCode>
<ErrorMessage>Token is invalid.</ErrorMessage>
</FlexStatementResponse>
```

For more information

- [Reporting Guide](#)
- [Flex Web Service Version 2](#)

Version 3 Error Codes

The following table lists all of the error codes and error descriptions returned in the `ErrorCode` and `ErrorMessage` parameters used by Version 3 of the Flex Web Service.

ErrorCode	ErrorMessage
1001	Statement could not be generated at this time. Please try again shortly.
1003	Statement is not available.
1004	Statement is incomplete at this time. Please try again shortly.
1005	Settlement data is not ready at this time. Please try again shortly.
1006	FIFO P/L data is not ready at this time. Please try again shortly.
1007	MTM P/L data is not ready at this time. Please try again shortly.
1008	MTM and FIFO P/L data is not ready at this time. Please try again shortly.
1009	The server is under heavy load. Statement could not be generated at this time. Please try again shortly.
1010	Legacy Flex Queries are no longer supported. Please convert over to Activity Flex.
1011	Service account is inactive.
1012	Token has expired.
1013	IP restriction.
1014	Query is invalid.
1015	Token is invalid.
1016	Account in invalid.
1017	Reference code is invalid.
1018	Too many requests have been made from this token. Please try again shortly. Note: Limited to one request per second, 10 requests per minute (per token).
1019	Statement generation in progress. Please try again shortly.
1020	Invalid request or unable to validate request.
1021	Statement could not be retrieved at this time. Please try again shortly.

TradeLog Service Status		Active	Deactivate 
Service Credentials			
Token	382367557953011903235120		
Query ID	103839		

Note: Because third-party services use the Flex Web Service, when you activate a third-party service, the Flex Web Service is also activated. For the purpose of using the third-party service, you do not have to do anything with the Flex Web Service. For more information about the Flex Web Service, see [Using the Flex Web Service](#).

3. Write down the Token and Query ID.
4. Log into the third-party service that you are using and follow the instructions there to retrieve your activity data.

To deactivate a third-party service

1. Click **Reports > Settings > Third-Party Services**.

The Third-Party Services page opens.

2. Click the *Deactivate* link for the third-party service.

The service is deactivated and the *Deactivate* link changes to *Activate*. Also, the third-party service status is updated on the Flex Query Delivery Settings page.

Note: When you deactivate a third-party service, the Flex Web Service is also deactivated. You can still activate the Flex Web Service without activating a third-party service if you need to use the Flex Web Service.

For more information

- [Reporting Guide](#)

Trader ID

Trader ID identifies the person who executed a trade without revealing his or her username. Institutional account master users use this page to enable Trader ID and view a list of all Trader IDs and their corresponding users, usernames and account IDs.

Once enabled, all users for the master and client/sub accounts will be assigned a unique Trader ID; and the Trader ID field will be displayed in the Trades section of Activity Statements, Trade Confirmation Reports, Activity and Trade Confirmation Flex Queries.

Trader ID Rules

Trader IDs consist of a letter prefix followed by a number in sequence for each username. The letter prefixes are:

- M - Indicates a username associated with the Master account.
- C - Indicates a username associated with a client or sub account.

Who can access the Trader ID page?

You can access this page if you are a(n):

- Advisor Master User
- Proprietary Trading Group Master User (STL accounts)
- Broker Master User
- Investment Manager Master User (multiple fund accounts)

To enable Trader ID

1. Click **Reports > Settings > Trader ID**.

Trader ID

Use this page to enable Trader ID. Once enabled, the Trader ID will be displayed in the Trades Section of the Activity Statement and the Trade Confirmation Report. In addition, the field will be available in Activity Flex and Trade Confirms Flex.

The following table lists all Trader IDs and their corresponding users, usernames and account IDs.

Trader ID	Name	Username	Account ID
M1	John Doe	john.doe	12345678
M2	John Doe	john.doe	12345678
M3	John Doe	john.doe	12345678
M4	John Doe	john.doe	12345678
M5	John Doe	john.doe	12345678
M6	John Doe	john.doe	12345678
M7	John Doe	john.doe	12345678
M8	John Doe	john.doe	12345678
M9	John Doe	john.doe	12345678
M10	John Doe	john.doe	12345678
M11	John Doe	john.doe	12345678
M12	John Doe	john.doe	12345678
M13	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678
C1	John Doe	john.doe	12345678

Enabled

Disable

Trader ID for reporting

☒
☐

Submit

- Click the **Enable** radio button.
- Click **Submit**.

All users associated with the master account and client/sub accounts will be assigned a unique Trader ID. Once assigned, the Trader IDs will appear on the Trader ID page as shown above.

Trades reported on Activity Statements, Trade Confirmations and Flex Queries will show the Trader ID associated with the username of the person who submitted the trade.

For more information

- [Reporting Guide](#)

For more information

- [Reporting Guide](#)

Report Reference

This part of the Reporting Guide includes descriptions of every field and column in every report. Refer to this section if you want to know what a specific field or column in any report means.

The following topics are included:

- [Default Statement](#)
- [MTM Summary](#)
- [Realized Summary](#)
- [Commodities Regulatory Statement](#)
- [Legacy Full Default Statement](#)
- [Multi-Account Summary](#)
- [Quarterly Activity Summary](#)
- [Activity Flex Query Reference](#)
- [Trade Confirmation Report Reference](#)
- [Trade Confirmation Flex Query Reference](#)
- [Trade Allocation Report Reference](#)
- [Margin Report Reference](#)
- [Value At Risk Report Reference](#)
- [Model Statement Reference](#)
- [Model Summary Reference](#)
- [Stress Test Report Reference](#)
- [Advisor Fee Cap Report Reference](#)
- [Advisor & Broker Summary Report Reference](#)
- [Broker Exception Report Reference](#)
- [PortfolioAnalyst Reports](#)

Default Statement Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Default Activity Statement. Click any of the following links to go directly to that statement section. Sections are listed by [Default](#) and [Optional](#), and then in alphabetical order.

Sections are listed below under the names that appear in the Customize Statements portion of the Activity Statement page. Note that some names that appear in the Customize Statements section of the Activity Statements page represent multiple sections, as indicated below.

Default Sections

These sections are included in a Default statement when applicable.

- [Account Information](#)
- Borrow/Loan Fees - If you choose to include in a customized statement, the following sections will appear in your statement provided there is data for the selected period:
 - [Direct Securities Borrowed Fee Details](#)
 - [Direct Securities Lent Fee Details](#)
 - [Securities Pre-Borrowed Fee Details](#)
 - [IB Managed Securities Lent Fee Details](#)
- Borrows/Loans - If you choose to include this in a customized statement, the following sections will appear in your statement provided there is data for the selected period:
 - [Direct Securities Borrowed](#)
 - [Direct Securities Borrowed Activity](#)
 - [Direct Securities Lent](#)
 - [Direct Securities Lent Activity](#)
 - [Securities Pre-Borrowed](#)
 - [Securities Pre-Borrowed Activity](#)
 - [IB Managed Securities Lent](#)
 - [IB Managed Securities Lent Activity](#)
- [Change in Dividend Accruals](#)
- [Client Fees](#)
- [Combined Deposits/Withdrawals](#)
- [Combined Dividends](#)
- [Combined Fees](#)
- [Combined Interest](#)
- [Complex Position Summary](#)

- [Contract Information](#)
- [Corporate Actions](#)
- [Daily Conversion Rates](#)
- [Forex Balances](#)
- [Incoming Trade Transfers](#)
- [Interest Accruals](#)
- [MTM Performance Summary](#)
- [Month & Year to Date Summary](#)
- [Net Asset Value](#)
- [Option Cash Settlements](#)
- [Outgoing Trade Transfers](#)
- [Open Positions](#)
- [Realized & Unrealized P/L Summary](#)
- [Routing Commissions](#)
- [Soft Dollar Activity](#)
- [Trades](#)
- [Transaction Codes](#)
- [Transaction Tax](#)
- [Transfers \(ACAT, Internal\)](#)
- [Unbooked Trades](#)
- [Unsettled Transfers](#)
- [Withholding Tax](#)
- [Withholding Tax Collected](#)

Optional Sections

These sections are not included in a Default statement but can be added to any customized statement that you create and save.

- Adjustments - If you choose to include this in a customized statement, the following sections will appear in your statement provided there is data for the selected period:
 - [Price Adjustments](#)
 - [Commission Adjustments](#)
- [Advisor Fees](#)
- Bond Interest - If you choose to include this in a customized statement, the following sections will appear in your statement provided there is data for the selected period:

- [Bond Interest Paid](#)
- [Bond Interest Received](#)
- Broker Interest - If you choose to include this in a customized statement, the following sections will appear in your statement provided there is data for the selected period:
 - [Broker Interest Paid](#)
 - [Broker Interest Received](#)
- [Cash Report](#)
- [CFD Charges](#)
- [Change in Position Value](#)
- [Client Fees Expense Detail](#) (available in daily statements only)
- [Commission Details](#) (available in daily statements only)
- [Deposits and Withdrawals](#)
- [Dividends](#)
- [Forex P/L Details](#)
- [GST/HST/PST Details](#)
- Interest Details - If you choose to include this in a customized statement, the following sections will appear in your statement provided there is data for the selected period:
 - [Credit Interest Details](#)
 - [Debit Interest Details](#)
 - [Short Credit Interest Details](#)
 - [Non-Direct Hard to Borrow Details](#)
 - [Non-Direct Hard to Borrow Markup Details](#)
- [Investments with Outside Hedge Funds](#)
- [MTM P/L on Prior Period Positions](#)
- [Net Asset Value Time Series](#)
- [Open Dividend Accruals](#)
- [Options Distribution by Expiration](#)
- [Other Fees](#)
- [Payment in Lieu of Dividends](#)
- [Pending Exercises](#)
- [Positions and Mark-to-Market](#)
- [Statement of Funds](#)
- [Trade Summary by Asset Class](#)
- [Trade Summary by Symbol](#)

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Alias	Account alias, if there is one
Account ID	Account number (ID)
Account Type	One of the following IB account types: <ul style="list-style-type: none">• Individual (Single)• Institution Master• Institution Client• Advisor Master• Advisor Client• Broker Master• Broker Client• Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	One of the following IB customer types: <ul style="list-style-type: none">• Individual• Joint• Trust• IRA• Corporate• Partnership• Limited Liability Corporation• Unincorporated Business• IRA Traditional Rollover• IRA Traditional New• IRA Traditional Inherited• IRA Roth New• IRA Roth Inherited• IRA SEP New• IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: <ul style="list-style-type: none">• Cash• Reg T Margin• Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none">• Stocks• Equity and Index Options• Mutual Funds• Futures• Bonds• CFDs• IBG Notes• Warrants• US Treasury Bills• Options on Futures
Base Currency	The base currency of your account.

Advisor Fees

This section includes Advisor fees and is sorted by currency, converted to the base currency in effect on the day of the fee.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Bond Interest Paid

Bond interest is paid on a coupon date and reflects interest paid during the coupon period. If you purchase a bond in the middle of a coupon period, you will owe the previous owner of the bond interest for the period in which you do not own the bond. Bond Interest Paid reflects the amount paid to the previous owner of the bond. The total number in this section is backed out of the Dividends column in the MTM Performance Summary in Base section of the statement at the time of recognition of interest paid. The Bond Interest Paid section also ties to the Cash Report section of the statement.

Column	Description
Date	The date when the bond interest posted to the account.
Description	The description of the bond interest.
Amount	The amount of bond interest paid out.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Bond Interest Received

Bond interest is paid on a coupon date and reflects interest paid during the coupon period. If you sell a bond in the middle of a coupon period, the new owner of the bond will owe you interest for the period you owned the bond. The total number in this section is backed out of the Dividends column in the MTM Performance Summary in Base section of the statement at the time of recognition of interest received. The Bond Interest Received section also ties to the Cash Report section of the statement.

Column	Description
Date	The date when the bond interest posted to the account.
Description	The description of the bond interest.
Amount	The amount of bond interest received.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Broker Interest Paid

Broker interest paid is the interest that is actually paid after the close of the month. Interest that has been accrued during the month is backed out of the Interest Accruals section of the statement at the time of recognition of interest paid. The Broker Interest Paid section is sorted by currency, converted to the base currency, and tied to the Mark-to-Market Performance Summary in Base and Cash Report sections of the statement.

Column	Description
Date	The date when the interest posted to the account.
Description	The description of the interest. For interest allocations, the descriptions are appended with "to \$account" or "from \$account."
Amount	The amount of interest paid out.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency:

- Amount

Broker Interest Received

Broker interest received is the interest that is actually received after the close of the month. Interest that has been accrued during the month is backed out of the Interest Accruals section of the statement at the time of recognition of interest received. The Broker Interest Received section is sorted by currency, converted to the base currency, and tied to the Mark-to-Market Performance Summary in Base and Cash Report sections of the statement.

Column	Description
Date	The date when the interest posted to the account.
Description	The description of the interest. For interest allocations, the descriptions are appended with "to \$account" or "from \$account."
Amount	The amount of interest received.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency:

- Amount

Cash Report

This section shows how each period's cash balance changes from one statement period to the next. Cash balances are shown in your base currency in total, and for the securities and commodities segments of your account (in compliance with SEC and CFTC rules). For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Starting and Ending Cash represent trade date balances. We also show settlement date balances representing cash that has been received from a clearing organization (i.e. if you sell stock today you will not receive the proceeds for three days). Interest is calculated based on settlement balances (adjusted settled balances in the event an account holds short stock positions), accrued during the month and paid after the close of the month. For a complete explanation of how interest is calculated, see our IB Interest Calculation Method page.

Note that due to rounding differences, cash balances when summed may reflect a one-dollar difference when compared to the Trades section of your Activity Statement.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Total	
Starting Cash	The total amount of cash in your account at the start of the statement period.
Client Fees	The total amount of client fees.
Commissions	The total amount of commissions.
Commissions Receivables	The total amount of commissions receivables.
Deposits	The total amount of deposits.
Withdrawals	The total amount of withdrawals.
Account Transfers	The total amount of account transfers.
Linking Adjustments	If an account is linked mid-period, cash balances and/or equity balances for the report date prior to the linking date are included as Linking Adjustments. If an account is de-linked mid-period, cash balances and/or equity balances for the de-linking date are included as Link Adjustments (values are negated).
Internal Transfers	The total amount of internal transfers.
Dividends	The total amount of dividends.
Broker Interest Paid and Received	The total amount of broker interest paid and received.
Bond Interest Paid and Received	The total amount of bond interest paid and received.

Column	Description
CFD Charges	The total amount of CFD charges.
Cash Settling MTM	Shows mark-to-market gains and losses for futures and CFDs, as well as Options that settle into cash.
Net Trades (Sales)	Net Trades (Sales) contains the following: <ul style="list-style-type: none"> • Proceeds from Stocks, Options, Bonds, T-bills and Forex. • Cash received from Corporate Actions.
Net Trades (Purchases)	Net Trades (Purchases) contains the following: <ul style="list-style-type: none"> • Purchases for Stocks, Options, Bonds, T-bills and Forex. • Cash paid due to Corporate Actions.
Other Fees	The total amount of other fees.
Advisor Fees	The total amount of Financial Advisor fees for an advisor client.
Fees Receivables	The total amount of fees receivables.
Payment In Lieu of Dividends	The total amount of payment in lieu of dividends.
Transaction Tax	The total amount of transaction tax.
Tax Receivables	The total amount of tax receivables.
Withholding Tax	The total amount of withholding tax.
Cash FX Translation Gain/Loss	For statements with multiple currencies, all currencies are detailed and then totaled in the Base Currency Summary section. Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Cash FX Translation Gain/Loss line.
Ending Cash	The total amount of cash in your account at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in your account at the end of the statement period.

CFD Charges

This section displays CFD charges.

Column	Description
Date	The date of the CFD charge.
Symbol	The symbol related to the CFD charge.
Description	The description of the CFD charge. For interest and fee allocations, the descriptions are appended with "to \$account" or "from \$account."
Received	The amount received.
Paid	The amount paid.
Total	The total amount of CFD charges.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Received
- Paid
- Total

Change in Dividend Accruals

This section displays the change in dividend accruals for the period. At the top of the section is the Starting Dividend Accruals in Base Currency, followed by a list of accrued dividends sorted by currency and underlying symbol. At the bottom of this section is the Ending Dividend Accruals in Base Currency. The postings (with code Po) are done for new accrual additions to the account. The reversals (with code Re) are done for the following three reasons: correction in dividend accruals, cancellation in dividend accrual, and reversal due to payout in cash.

Dividend Accruals are a balance sheet item and are included in the Net Asset Value (NAV) In Base Currency section of the statement.

Column	Description
Symbol	The symbol of the position relating to the dividend.
Date	The date of the change in dividend accrual.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amnt	Gross Rate x Quantity.
Net Amnt	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency, and at the bottom of each asset class section:

- Tax
- Fee
- Gross Amnt
- Net Amnt

In addition, the following rows appear in the table:

Starting Dividend Accruals in Base Currency	The first row in the table shows the outstanding amount of dividends as of the beginning of the report date.
---	--

Ending Dividend Accruals in Base Currency	The last row in the table shows the outstanding amount of dividends as of the end of the report date.
---	---

Change in Position Value

This section shows the changes in your positions sorted by asset class (Stocks, Equity and Index Options, Futures, and so on), then by currency from the beginning of the statement period to the end of the period. The Base Currency Summary always appears at the top of each asset class section.

Changes in position value are due to transactions, changes in market prices and, for multiple currencies, translation gains and losses to the base currency.

Field Descriptions

The data is grouped by asset class. The base currency of your account is always displayed first, followed by a section for each additional currency.

Column	Description
Prior Period Value	The previous day's value of the asset class.
Transactions	The total difference between sales and purchases of the asset class.
MTM P/L On Prior Period	The total Mark-to-Market (MTM) profit/loss on prior period of the asset class.
MTM P/L On Transactions	The total MTM profit/loss on transactions of the asset class.
End of Period Value	The ending value of the asset class.

Client Fees

Advisors and Brokers who charge fees to their clients have a Client Fees section included in their master account statement. The Client Fees section is split up by commissions and fees. It is sorted by currency then by account. Commission or fee revenues from the client are shown in the Revenue column, and commission expenses paid to IB for execution and clearing services are shown in the Expense column. The net is the profit made by the advisor or broker. Fees in a non-base currency are translated to the base currency using the conversion rate in effect on the day of the fee.

Advisors and Brokers can view expenses and revenues for each account on a separate line in the statement. In HTML/WEB-formatted daily statements, each account is expandable and collapsible. In HTML/WEB- or PDF-formatted monthly and annual statements, only the summaries are displayed. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view the details.

Column	Description
Account ID	The account number.
Date/Time	The date and time of the client fee.
Description	The description of the client fee.
Revenue	The amount of revenue associated with the client fee.
Expense	The amount of expense associated with the client fee.
Net	The net of revenues and expenses.
Net in Base	The net amount in base currency.
Revenue in Base	The amount of revenue in base currency.
Expense in Base	The amount of expense in base currency.

Totals

Total amounts for the following fields appear at the bottom of commissions and fees.

- Revenue
- Expense
- Net

Client Fee Expense Details

This section shows details of all client fee expenses for the period and can be viewed by Financial Advisors and Broker Masters only.

Column	Description
Account ID	The account number.

Column	Description
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the client fee.
FX Rate to Base	The conversion rate from asset currency to base currency.
Date/Time	Date and time of the fee expense.
Revenue	Amount of commission received from the client.
Trade ID	Trade ID.
Exec ID	Execution ID of the transaction.
Total Commission	The amount of commission.
Broker Execution Charge	Broker execution fee.
Clearing Charge	Clearing charges.
Third-Party Execution Charge	Third-party execution fee.
Third-Party Regulatory Charge	Third-party regulatory fee.
Other	Other fee expenses.
Net	Net amount received after expenses have been paid.
Net/Base	Net amount received after expenses have been paid, converted to your base currency.

Totals

Total amounts appear at the bottom for all columns.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
------	---------

A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Deposits and Withdrawals

This section of the Default statement shows all incoming and outgoing cash transactions for your account for the period of the report, sorted by currency. Amounts are totaled at the bottom of the section.

Column	Description
Date	The date and time of the deposit or withdrawal.
Description	The description of the deposit or withdrawal. Net commissions transfers from a Fully Disclosed or Non-Disclosed Broker to a Proprietary Account for Broker-Dealers appear as "Markup Revenue."
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).

Dividends

This section lists all dividends for your account for the period of the report, sorted by currency. This includes dividend accruals and accrual reversals as well as ordinary dividend payments. Amounts are totaled at the bottom of the section.

Column	Description
Date	The date of the dividend.
Description	The description of the dividend.
Amount	The amount of the dividend payment or charge.

Fees

This section shows all fees for your account. These include market data fees, order cancellation fees, dividend fees, and other fees. Amounts are totaled at the bottom of the section.

Fees paid to an Advisor are separated into their own section, Advisor Fees, while all other fees appear in the Other Fees section.

Column	Description
Date	The date of the fee.
Description	The description of the fee.

Column	Description
Amount	The amount of the fee.

Interest

This section lists all interest for your account for the period of the report, sorted by currency. This includes interest accruals, changes to accruals and debit interest. Amounts are totaled at the bottom of the section.

Column	Description
Date	The date of the interest payment or charge.
Description	The description of the interest.
Amount	The amount of the interest payment or charge.

Commission Adjustments

This section shows any commission adjustments that were made to your account based on actual commission charges.

Column	Description
Date	The date the adjustment occurred.
Description	The description of the adjustment.
Amount	The amount of the adjustment.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Commission Details

This optional section shows IB unbundled, exchange, clearing and regulatory fees. It is available in daily statements.

Column	Description
Symbol	The symbol of the trade.
Date/Time	The date and time of the trade.
Quantity	The number of units.
Total Commission	The total commission applied to the trade.
Broker Charges - Execution	The total amount of execution charge applied to the trade.
Broker Charges - Clearing	The total amount of clearing charge applied to the trade.
Third Party Charges - Execution	The total amount of third party execution charges applied to the trade.
Third Party Charges - Clearing	The total amount of third party clearing charges applied to the trade.
Third Party Charges - Fee	The total amount of third party regulatory charges applied to the trade.
Other	The total amount of other charges applied to the trade.

Totals

Total amounts for the following fields are displayed for each currency:

- Total Commission
- Broker Charges - Execution
- Broker Charges - Clearing
- Third Party Charges - Execution
- Third Party Charges - Clearing
- Third Party Charges - Regulatory
- Third Party Charges - Other

Complex Position Summary

Complex positions are combination orders with multiple legs. The Complex Position Summary section includes summary and detail information about the complex positions in your account in the period of the statement. This section is not included in consolidated statements.

Expand each complex position by clicking the plus (+) sign to display the details. The summary record is a summary of all positions included in the complex position. Detail records are the individual positions included in the complex position.

Column	Description
Description	Description of the position.
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Multiplier	The multiplier of the position. Appears on the detail records only.
Close Price	The closing price of the position as of the report date. Appears on the detail records only.
Value	Value can be found by multiplying the quantity and the close price.
MTM P/L	Market-to-Market Profit and Loss of the position.

Value and MTM P/L are totaled at the bottom of the section.

Contract Information

This section displays the security IDs for stocks and bond as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the contract traded.
Security ID	The CUSIP or ISIN number of the contract. CUSIP information is available only if you are subscribed to the CUSIP Service market data subscription, but ISIN will appear for non-US products and other products where applicable.
Multiplier	The multiplier of the security.
Expiry	The expiration of the security if applicable.
Type	Put or call.
Strike	The strike price of the security.
Issue Date	The issue date of the security if applicable.
Maturity	The maturity of the security if applicable.

Corporate Actions

This section shows corporate actions, sorted by asset class and currency.

Column	Description
Report Date	The day that the corporate action is reflected on the statement.
Date/Time	The date and time of the corporate action.
Description	The description of the corporate action.
Quantity	The quantity related to the corporate action.
Proceeds	The proceeds related to the corporate action.
Value	The value related to the corporate action.
Realized P/L	The realized P/L associated with the corporate action.
Code	The code abbreviation.

Closed Lot and Wash Sale Details

Closed Lot and Wash Sale details are displayed at the bottom of each currency section when there is realized P/L with either a closed lot or wash sale. To include this section in your Activity Statement, you must select the *Hide details for Positions, Trades and Client Fees sections* check box in a customized statement template. Note that this record is not included in default monthly or annual statements.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Proceeds
- Value
- Realized P/L

Credit Interest Details

This section shows the amount of interest paid on long cash balances. It is only available for daily statements and statements that cover a range of dates and is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Rate (%)	The interest rate for the applicable tier.
Security Principal	The amount in the security segment.
Futures Principal	The amount in the futures segment.
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
Total Interest	The sum of security interest and futures interest.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Security Interest
- Futures Interest
- Total Interest

Base Currency Exchange Rate

This section gives an overview of the exchange rates versus base currency for the statement period. It appears as "Daily Conversion Rates" in the Customize Statements section of the Activity Statement page. This section appears in multi-currency statements.

Column	Description
Currency	The currency abbreviation. These are listed in alphabetical order.
Exchange Rate	The currency exchange rate as of the report date. For closing rates, we use the midpoint of the bid/ask as reported by Reuters just prior to 4:00 PM ET.

Debit Interest Details

This section shows the amount of interest charged on cash balances. It is only available for daily statements and statements that cover a range of dates and is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Rate (%)	The interest rate for the applicable tier.
Security Principal	The amount in the security segment.
Futures Principal	The amount in the futures segment.
Security Interest	The interest charged in the security segment.
Futures Interest	The interest charged in the futures segment.
Total Interest	The sum of security interest and futures interest.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Security Interest
- Futures Interest
- Total Interest

Deposits & Withdrawals

This section shows all incoming and outgoing cash transactions for your account.

Column	Description
Date	The date and time of the deposit or withdrawal.
Description	The description of the deposit or withdrawal.
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Direct Securities Borrowed

This section for Portfolio Margin customers shows details of securities directly borrowed via Stock Borrow/Loan. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Column	Description
Symbol	The symbol of the security borrowed.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Borrowed Activity

This section for Portfolio Margin customers shows the borrow activity of securities directly borrowed via Stock Borrow/Loan.

Column	Description
Symbol	The symbol of the security borrowed.
Date	The date of the borrow.
Description	The description of the borrow.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Fee Rate (%)	The fee rate expressed in percent to borrow the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Borrowed Fee Details

This section for Portfolio Margin customers shows details of direct borrow fees for securities directly borrowed via Stock Borrow/Loan.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the security borrowed.
Exchange	The exchange that facilitated the borrow.
Start Date	The first day the security was borrowed.
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the borrow.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee
- IB Carry Charge
- IB Ticket Charge
- Total Charges

Direct Securities Lent

This section for Portfolio Margin customers shows details of securities directly lent via Stock Borrow/Loan. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Column	Description
Symbol	The symbol of the security lent.
Exchange	The exchange that facilitated the lending.
Transaction ID	The transaction ID of the lent security.
Quantity	The number of shares lent out.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Lent Activity

This section for Portfolio Margin customers shows the lending activity of securities directly lent via Stock Borrow/Loan.

Column	Description
Symbol	The symbol of the security lent.
Date	The date of the lend.
Description	The description of the lend.
Exchange	The exchange that facilitated the lend.
Transaction ID	The transaction ID of the security lent.
Quantity	The number of shares lent out.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Lent Fee Details

This section for Portfolio Margin customers shows details of direct lend fees for securities directly lent via Stock Borrow/Loan.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the security lent.
Exchange	The exchange that facilitated the lend.
Start Date	The first day the security was lent.
Quantity	The number of shares lent out.
Collateral Amount	The collateral amount of the lend.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Lend Fee	Calculated by multiplying the collateral amount and the fee rate and then dividing by 360.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the lend.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Lend Fee
- IB Carry Fee
- IB Ticket Charge
- Total Charges

Dividends

This section lists all dividend payments (as of the payment date) sorted by currency. Each currency total is displayed in your base currency. In addition, each line shows the price per share, the applicable currency and the income type (for example, Ordinary Dividend).

Column	Description
Date	The date of the dividend.
Description	The description of the dividend. For Proprietary Trading Group STL accounts, descriptions have "to \$account" or "from \$account" appended for dividend allocations.
Amount	The amount of the dividend.
Code	The Code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Forex Balances

This section shows your Forex positions, including summary and lot information. Data is based on your functional currency and is sorted by currency. Each summary line can be expanded to display lot details.

Totals for Cost Basis, Value and Unrealized P&L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.
- This section is available in Advisor client statements but not in Advisor statements.
- If there is an FX P&L error, FX data will not be included and a message will appear instead in the Forex Balances section informing you that FX data is not available for the statement period.

Column	Description
Description	On the summary line: The symbol of the currency position. In the lot detail: A description of the lot.
Open	The date and time when the FX position was initiated.
Quantity	The amount held for the position.

Column	Description
Cost Price	On the summary line: The average price of the position. In the lot detail: the cost price.
Cost Basis (in your functional currency)	The cost basis of the position in your functional currency.
Close Price	The closing price of the position as of the report date.
Value (in your functional currency)	The current value of the position in your functional currency. Value is calculated by quantity * conversion rate from non-functional currency to functional currency for the ending report date of statement period.
Unrealized P/L (in your functional currency)	The unrealized profit and loss of the position in your functional currency.
Code	The code abbreviation.

The following image shows a sample Forex Balances section in an HTML-formatted Activity Statement.

Forex Balances								
Description	Open	Quantity	Cost Price	Cost Basis in USD	Close Price	Value in USD	Unrealized P/L in USD	Code
Forex								
USD								
+AUD	-	71,126.422	1.022866	-72,752.82	1.0235	72,797.89	45.07	
-CAD	-	-18,621.5679	0.998133	18,586.81	0.97741	-18,200.91	385.90	
CAD Debit Interest for Jan-2013	2013-02-05	-39.46	1.0045	39.64	0.97741	-38.57	1.07	
CAD Debit Interest for Dec-2012	2013-01-04	-39.33	1.0128	39.83	0.97741	-38.44	1.39	
CAD Debit Interest for Nov-2012	2012-12-05	-63.03	1.0083	63.55	0.97741	-61.61	1.95	
Forex 83314 USD.CAD	2012-11-15, 09:52:41	-18,479.7479	0.998054	18,443.78	0.97741	-18,062.29	381.49	
+CHF	-	0	1.055556	0.00	1.0757	0.00	0.00	
+EUR	-	6,630.2523	1.325847	-8,790.70	1.3136	8,709.50	-81.20	
+GBP	-	350.2338	1.668416	-584.34	1.5159	530.92	-53.42	
+HKD	-	8,142.635	0.12902	-1,050.56	0.12891	1,049.67	-0.90	
+JPY	-	-8,033,978.043	0.012467	100,162.40	0.010843	-87,112.42	13,049.97	
+NOK	-	-298.4425	0.173716	51.84	0.1757	-52.44	-0.59	
+SEK	-	-116.241	0.156177	18.15	0.15554	-18.08	0.07	
+SGD	-	223,270.4048	0.816861	-182,380.84	0.80867	180,552.08	-1,828.76	
Total				-146,740.05		158,256.21	11,516.16	

Forex P/L Details

This section shows your Forex transactions, including any activity in a non-functional currency. This includes opening and closing transactions, which include closed lot details. If there is more than one closed lot, you can expand the row to display closed lot details.

Data is based on your functional currency. Totals for Proceeds, Basis and Realized P/L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.

- This section is available in Advisor client statements but not in Advisor statements.
- If there is an FX P&L error, FX data will not be included and a message will appear instead in the [Forex Positions](#) section informing you that FX data is not available for the statement period.

Proceeds and Cost values are computed as follows:

- Proceeds will always be positive and Basis (Cost Basis) will always be negative. The open lot cost basis will match the transaction cost basis for buys and sells and will match the transaction proceeds for cover and sell short.
- For a transaction that is partially opening and partially closing, the row will display both O and C in the Codes column and will include an Opening Lot Summary row in the expanded lot details.

Column	Description
Description	The description of the activity.
Date/Time	The date and the time of the activity.
FX Currency	The non-functional currency involved in the activity.
Quantity	The number of units in the activity. When gaining currency, quantity is positive and when losing currency, quantity is negative.
Proceeds (in your functional currency)	<p>The proceeds in your functional currency resulting from the activity. Proceeds will always be positive.</p> <p>For closed lots, this is the proceeds of closing against the cost of opening. For transactions, proceeds are as follows:</p> <ul style="list-style-type: none"> • For spot trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. • For securities trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. • For interest, dividends or deposits, the amount is the spot rate on the day of the transaction. <p>Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>
Basis (in your functional currency)	Cost basis, or the inverse of the proceeds (proceeds negated). This will always be negative.
Realized P/L (in your functional currency)	The realized profit and loss from the transaction or activity in your functional currency.
Code	The code abbreviation.

GST/HST/PST Details

This optional section shows information related to sales taxes charged in Canada.

Column	Description
Account	The Account ID. Appears only in consolidated statements.
Date	The date of the sales tax.
Description	The description of the sales tax.
Country	The country in which the tax is applicable. Currently, the only country is Canada.
Type	For Canada: <ul style="list-style-type: none"> • GST (General Sales Tax) • HST (Harmonized Sales Tax) • QST (Quebec Provincial Sales Tax)
Payer	Account ID of the account that paid the tax. This column appears when there is sales tax for an advisor account.
Taxable Amount	The amount of the original activity that is subject to the sales tax.
Tax Rate	The tax rate for the country and type of sales tax.
Sales Rate	The amount of the sales tax.
Code	The code abbreviation.

IB Managed Securities Lent

This section for customers participating in the Stock Yield Enhancement Program shows details of securities lent. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol.

Column	Description
Symbol	The symbol of the security lent.
Transaction ID	The transaction ID of the lent security.
Quantity	The number of shares lent out.
Net Fee Rate (%)	The net lend fee percentage rate for the ending date of the statement.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

IB Managed Securities Lent Activity

This section for customers participating in the Stock Yield Enhancement Program shows the lending activity of securities lent.

Column	Description
Symbol	The symbol of the security lent.
Date	The date of the lend.
Description	The description of the lend.
Transaction ID	The transaction ID of the security lent.
Quantity	The number of shares lent out.
Net Fee Rate (%)	The net lend fee percentage rate for the ending date of the statement.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

IB Managed Securities Lent Fee Details

This section for customers participating in the Stock Yield Enhancement Program shows details of lend fees for securities lent.

Column	Description
Value Date	The date used to compute the lend fee details.
Symbol	The symbol of the security lent.
Start Date	The first day the security was lent.
Quantity	The number of shares lent.
Collateral Amount	The collateral amount of the lend.
Market Fee Rate (%)	The current market fee percentage rate.
Gross Lend Fee	The total amount that IB collects for lending your fully-paid shares.
Net Lend Fee Rate (%)	The net lend fee percentage rate.
Net Lend Fee	Gross Lend Fee – IB Mgmt Charge. This is the amount you receive for allowing IB to lend your fully-paid shares.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Gross Lend Fee
- IB Mgmt Charge
- Net Lend Fee

Incoming Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
C. Price	The closing price of the symbol.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for incoming trade transfers that are delivered and negative for incoming trade transfers that are received.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	MTM P/L can be calculated by taking the difference of the closing and transaction price and multiplying it by quantity and subtracting out the away broker's charge(s).
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Interest Accruals

This section shows interest accruals for each currency held and are converted to your base currency using the conversion rates in effect at the time of the transaction. Interest is paid and charged once a month after each month's close. We accrue interest daily during the month. When interest is actually posted to the account, the daily accruals are reversed. Interest accruals are a balance sheet item and are included in the Net Asset Value (NAV) in Base Currency section of the statement.

Field Descriptions

The Base Currency Summary section is always displayed first, followed by a section for each additional currency.

Field	Description
Starting Accrual Balance	The balance of interest accruals at the start of the period.
Interest Accrued	The amount of interest accrued for the period.
Accrual Reversal	The amount of the accrual reversal for the period.
FX Translation	Because FX translation rates change from period to period, there will be differences in the translated base currency balances.
Ending Accrual Balance	The balance of interest accruals at the end of the period.

Investments with Outside Hedge Funds

This section appears only for accounts participating in our Hedge Fund Investor Site program and are investing in a participating hedge fund willing to provide the data.

Column	Description
As-of Date	The date of the investment.
Description	The name of the fund.
Investment Amount	The amount of the investment.

Mark-to-Market Performance Summary

This section shows profit and loss (P&L) by asset class and underlying, as well as the time-weighted rate of return for the statement period.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are open or closed. Opening and closing transactions are not matched using this methodology. MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day.

To compute the Time Weighted Rate of Return, we use a time-weighted average calculation method. This takes initial investment and cash flows, weighting each cash flow for its time period, and computes a return rate for the statement period. For an example of how this figure is calculated, see [Time-Weighted Method#3: The Microsoft Excel Way](#).

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Prior Quantity	The previous day's quantity held in the account.
Quantity	The current quantity held in the account.
Prior Price	The previous day's closing price of the position.
Price	Today's closing price of the position.
Mark-to-Market Profit and Loss	
Position	MTM profit and loss for each position. For Forex positions, this includes the FX Translation on cash balances and positions.
Transaction	MTM profit and loss for each trade.
Commissions	The total amount of commissions.
Other	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) and CFD borrow fees.
Total	A summation of transaction, prior open, corporate action, commissions and dividends.
Other Fees	The total amount of other fees accessed to the account.
Time Weighted Rate of Return	Time-Weighted Rate of Return (TWR) measures the percent return produced over time independent of contributions or withdrawals. TWR eliminates the impact of the timing of inflows and outflows and isolates the portion of a portfolio's return that is attributable solely to the account's actions.

Totals

Total amounts are displayed for each asset class and for all asset classes:

Totals by asset class:

- Transaction
- Prior Open
- Corp Action
- Commissions
- Dividends
- Total

Totals for all asset classes:

- Transaction
- Prior Open
- Corp Action
- Commissions
- Dividends
- Total

In addition, the following total amounts are displayed at the bottom of the table:

- Other Fees
- CFD Interest
- Total P/L for Statement Period
- Time Weighted Rate of Return

Month & Year to Date Summary

This section displays the month-to-date (MTD) and year-to-date (YTD) totals by underlying in base currency. It includes MTM, Realized Short-term and Realized Long-term values.

Wash Sales

For wash sales, the disallowed loss is included in the respective Realized Short-term MTD/YTD or Long-term MTD/YTD columns.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Description	Description of the position.
MTD Mark-to-Market	The total Mark-to-Market month to date.
YTD Mark-to-Market	The total Mark-to-Market year to date.
MTD Realized S/T	The total realized short-term gain and loss month to date.
YTD Realized S/T	The total realized short-term gain and loss year to date.
MTD Realized L/T	The total realized long-term gain and loss month to date.
YTD Realized L/T	The total realized long-term gain and loss year to date.

MTM P&L on Previous Day's/Prior Period Positions

This section shows the MTM Profit and Loss on the previous single or multiple day's positions. It is sorted by asset class and currency. Prior MTM profit or loss not in the base currency is converted to the base currency at the exchange rate in effect on the day of the prior period calculation.

MTM profit and loss is calculated in two components: MTM gains from transactions during the statement period and MTM gains or losses for positions that are carried into a new trading day.

Field Descriptions

The data is grouped by asset class and then currency.

Column	Description
Symbol	The symbol of the position.
Description	The description of the position.
Date	The date of the MTM P&L on previous day's positions.
Price	The position's market price as of the referenced date.
MTM P&L on Previous Day's Positions	The difference between the previous and current closing price of the position multiplied by the quantity.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- MTM P&L on Previous Day's Positions

Net Asset Value

This section shows your account's Starting and Ending Net Asset Value (NAV) for the period of the report. All values and amounts are in your base currency.

Column	Description
Starting NAV for the period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Ending NAV for the period	

Column	Description
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Change	The amount of change for each row from the beginning to the end of the period.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Column	Description
Change in NAV	<p>This section summarizes how your account's NAV changed in the period of the report. It shows the Starting NAV total, the total of each individual item that contributed to NAV and the Ending NAV, all on separate rows.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> • Mark-to-Market (includes Position MTM, Transaction MTM, FX translation on cash balances and FX translation on positions) • Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals • Fees - Includes CFD charges, advisor fees and other fees • Fees Receivables • Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency • Commissions - Includes commissions and client fees • Commissions Receivables • Transaction Fees - Includes transaction taxes and daily trading charges • Transaction Fees Receivables • Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers • Position Transfers • Change in Dividend Accruals • Change in Interest Accruals • Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars <p>Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Other FX Translations value.</p>

Net Asset Value (NAV) Time Series

This section displays a bar chart time series of long and short equity balances by asset class in your account's base currency. Daily statements show the opening and closing balances, monthly statements show a bar for each trading day of the month and yearly statements show a bar for each trading day of the year.

Printing in HTML Format

When printing an Activity Statement (that includes the Net Asset Value (NAV) Time Series) in HTML format, configure your web browser to print background colors and images.

Non-Direct Hard to Borrow Details

Customers who short stock pay a fee. This section of the Activity Statement displays daily shorted stocks and the associated borrow rates and fees. It is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the short stock position.
Quantity	The number of units of the short stock position.
Price	<p>The adjusted closing price of the short stock position.</p> <p>In determining the cash deposit required to collateralize a stock borrow position, the general industry convention is to require a deposit equal to 102% of the prior day's settlement price, rounded up to the nearest whole dollar and then multiplied time the number of shares borrowed. As borrow rates are determined based on the value of the loan collateral, this convention impacts the cost of maintaining the short position, with the impact being most significant in the case of low-priced and hard-to-borrow shares. For an example of this adjusted price, see the related Knowledgebase article.</p> <p>The value in this column is the rate that is determined after Interactive Brokers applies the 102% markup and rounding.</p>
Value	Price x Quantity.
Fee Rate (%)	The borrow fee rate for the short stock position.
Borrow Fee	(Value x Fee Rate)/360.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee

Non-Direct Hard to Borrow Markup Details

This section of the Activity Statement displays markup details for daily shorted stocks. It is available only to Brokers who have enabled Interest Details sections for their statement.

Column	Description
Account	
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the short stock position.
Quantity	The number of units of the short stock position.
Price	<p>The adjusted closing price of the short stock position.</p> <p>In determining the cash deposit required to collateralize a stock borrow position, the general industry convention is to require a deposit equal to 102% of the prior day's settlement price, rounded up to the nearest whole dollar and then multiplied time the number of shares borrowed. As borrow rates are determined based on the value of the loan collateral, this convention impacts the cost of maintaining the short position, with the impact being most significant in the case of low-priced and hard-to-borrow shares. For an example of this adjusted price, see the related Knowledgebase article.</p> <p>The value in this column is the rate that is determined after Interactive Brokers applies the 102% markup and rounding.</p>
Value	Price x Quantity.
Total Client Fee Rate (%)	The percentage rate of what the client paid in fees.
Total Client Fee	What the client paid in fees (Broker Markup + IB Borrow Fee).
IB Fee Rate (%)	The borrow fee percentage rate for the short stock position.
IB Borrow Fee	The borrow fee amount.
Net Markup Income	The total net amount that the broker earned in fees.
Code	The code abbreviation.

Open Dividend Accruals

This section displays all the open dividend accruals that will be paid out on the pay date.

Column	Description
Symbol	The symbol of the position relating to the dividend.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amnt	Gross Rate x Quantity.
Net Amnt	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The Code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency, and at the bottom of each asset class section:

- Tax
- Fee
- Gross Amnt
- Net Amnt

Open Positions

This section shows all open positions sorted by asset class, then currency, then symbol. It summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing value, and Unrealized PNL for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction. The Unrealized Profit or Loss calculated in this section is also used in the MTM Performance Summary section of your Activity Statement.

Details by symbol are expandable and collapsible for daily activity statement. To see more detail for a particular symbol, click the plus sign next to the symbol.

Wash Sales

For lots that have been adjusted for a loss disallowed, the code LD will appear in the Code column. For other types of lots, nothing will be displayed in the Code column. In the Open column, the holding period time is displayed instead of the open time. For default lots they are the same; for lots that have been adjusted for a loss disallowed, the holding period will be the date and time of the original lot. For the loss disallowed lots, the cost basis has been adjusted by the amount disallowed (also cost price).

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the position held in your account.
Open	The date and time when the position was initiated.
Quantity	The amount held for the position.
Mult	The multiplier of the position. For bonds, this column appears on statements with a report date older than October 29, 2014.
Accrued Int.	Bond accrued interest. This column replaces the Mult column in the bonds section on reports with a date of October 29, 2014 and later.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Unrealized P/L	Value of Position – Cost Basis.
Code	The code abbreviation.

Totals

Total amounts are displayed for each currency within each asset class and for each asset class.

Totals by asset class:

- Cost Basis
- Value
- Unrealized P/L

Totals by currency:

- Cost Basis
- Value

- Unrealized P/L

Option Cash Settlements

This section shows the details of index options that settle into cash, but there are cases when an equity option may partly settle into cash due to a corporate action on the underlying.

Column	Description
Date	The date the option cash settlement occurred.
Description	The description of the option cash settlement .
Amount	The amount of the option cash settlement .
MTM P/L	The MTM P/L for the option cash settlement.
Realized P/L	The realized P/L for the option cash settlement.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount
- MTM P/L
- Realized P/L

Options Distribution by Expiration

This section displays the option positions held by expiration. The section is an optional section.

Column	Description
Symbol	The symbol of the option position.
Description	The description of the option position.
Quantity	The number of units held of the option position.
Cost Basis in Base	Quantity x Cost Basis.
Value in Base	Quantity x Closing Price.
Unrealized P/L in Base	Value – Cost Basis.

Other Fees

This section details miscellaneous charges and is sorted by currency, converted to the base currency in effect on the day of the fee.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Outgoing Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
C. Price	The closing price of the symbol.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for outgoing trade transfers that are delivered and negative for outgoing trade transfers that are received.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	MTM P/L can be calculated by taking the difference of the closing and transaction price and multiplying it by quantity.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total T. Amount
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Payment In Lieu Of Dividends

This section shows payment in lieu of dividends, sorted by currency. If you buy a dividend paying stock on margin and we lend that stock, you do not receive dividends but instead receive a payment in lieu of dividends. This is treated as ordinary income.

Column	Description
Date	The date of the payment in lieu of dividend.
Description	The description of the payment in lieu of dividend.
Amount	The amount of the payment in lieu of dividend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Pending Exercises

This section shows all pending option exercises and lapses for the period of the statement.

Column	Description
Account ID	The Account ID. Appears only in consolidated statements.
Symbol	The option symbol.
Description	The description of the option position. For example: ABCD 17AUG13 5.0 C.
Trade Date	Date on which the option action was initiated.
Quantity	The number of units held in the option position.
Type	Exercise or Lapse.

Positions and Mark-to-Mark Profit and Loss

This section the Mark-to-Market (MTM) profit and loss amounts for each position held in your account for the period of the statement. Information is sorted by asset class then by currency, and Market Value and MTM profit and loss amounts are totaled for each currency and for all asset classes at the bottom of the section. In the Customize Statements section of the Activity Statement page, this section appears as "Positions and MTM."

Shaded positions are expandable and collapsible. Expand a shaded row to view the trade details for that position, including the date, time and whether the position was bought or sold.

Cash balances in your base currency and in other currencies are shown under Cash.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are opened or closed. Opening and closing transactions are not matched using this methodology. MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day, period, and calculations for positions open at the beginning of any day.

Column	Description
Symbol	The symbol of the position.
Description	Description of the position.
Prior Quantity	The quantity of the position held in the account at the end of the previous period.
Quantity	The current quantity held in the account.
Prior Price	The closing price of the position at the end of the previous period.
Current Price	The closing price of the position at the end of the current period.
Prior Market Value	The market value of the position at the end of the previous period.
Current Market Value	The market value at the end of the current period.
Mark-to-Market Profit and Loss	
Position	MTM profit and loss for each position.
Trading	MTM profit and loss for each trade.
Comm.	Amount of commission for each position/trade.
Other	Total amount of dividends (paid and accruals), interest (bonds), fees (CFDs), withholding tax and transaction tax for each position.
Total	Total MTM profit and loss for each position.

Realized & Unrealized Summary

This section shows profit and loss by underlying and asset class.

An alternative to the Mark-to-Market (MTM) profit and loss calculation is the calculation in which closing transactions are matched to opening transactions and a profit or loss is realized when a position is closed. Open positions are marked-to-market and the resulting profit or loss is unrealized.

To determine the realized profit or loss, we make an assumption about which opening transaction should match the closing transaction. There are a number of methods for determining this: First In, First Out (FIFO, in which the oldest positions are recorded as having been closed first), Last In, First Out (LIFO, in which the newest positions are recorded as having been closed first), Average Cost, and Specific Lot.

Commissions

Commissions are not netted for MTM calculations and are included as a separate line in the Mark-to-Market Performance Summary in Base section. For FIFO, LIFO or Maximize Losses, commissions are netted from the cost basis and sales proceeds to determine the realized and unrealized P+L.

Wash Sales

For wash sales, the disallowed loss is included in the respective Realized S/T Loss or L/T Loss columns.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Realized	
S/T Profit	The total amount of short-term realized profit for the position.
S/T Loss	The total amount of short-term realized loss for the position.
L/T Profit	The total amount of long-term realized profit for the position.
L/T Loss	The total amount of long-term realized loss for the position.
Total	A summation of short-term realized profit and loss and long-term realized profit and loss.
Unrealized	
S/T Profit	The total amount of short-term unrealized profit for the position.
S/T Loss	The total amount of short-term unrealized loss for the position.
L/T Profit	The total amount of long-term unrealized profit for the position.
L/T Loss	The total amount of long-term unrealized loss for the position.

Column	Description
Total	A summation of short-term unrealized profit and loss and long-term unrealized profit and loss.
Total	A summation of the total realized and unrealized profit and loss.

Totals

Total amounts are displayed for each asset class and for all asset classes:

Total by asset class:

All columns are totaled for each asset class.

Total (All Asset Classes):

All columns are totaled at the bottom of the table for all asset classes.

Routing Commissions

This section shows routing commissions for the period of the statement. The data is grouped by asset class, currency and then by symbol. Total Amount appears at the bottom of each currency section.

Column	Description
Symbol	The symbol of the contract.
Date/Time	The date and time of the transaction.
Quantity	The quantity of the transaction.
Lowest Fee Exchange	The exchange with the lowest fee.
Execution Exchange	The exchange where the transaction was executed.
Amount	The amount of the commission.
Code	The code abbreviation.

Securities Pre-Borrowed

This section for Portfolio Margin customers shows details of securities pre-borrowed via the Pre-Borrow Program. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol.

Column	Description
Symbol	The symbol of the security borrowed.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Excess Quantity	The amount overborrowed for the short position.

Column	Description
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Securities Pre-Borrowed Activity

This section for Portfolio Margin customers shows the borrow activity of securities pre-borrowed via the Pre-Borrow Program.

Column	Description
Symbol	The symbol of the security borrowed.
Date	The date of the borrow.
Description	The description of the borrow.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Securities Pre-Borrowed Fee Details

This section for Portfolio Margin customers shows details of borrow fees for securities pre-borrowed via the Pre-Borrow Program.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the security borrowed.
Start Date	The first day the security was borrowed.

Column	Description
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the borrow.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee
- IB Carry Charge
- IB Ticket Charge
- Total Charges

Soft Dollar Activity

The Soft Dollar Activity table shows how much has been paid to your soft dollar vendors. This information appears only if you are participating in IB's Soft Dollar Program.

Note: For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.

Column	Description
Date	The date of the soft dollar activity.
Description	The description of the soft dollar activity.
Amount	The amount of the soft dollar activity.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Statement of Funds

This section is a ledger that displays all cash-related transactions for the statement time period. It displays the open and closing cash balances and all cash activity (credits and debits) that occurred as single line items. This is an optional section. For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Column	Description
Report Date	The date of the statement.
Activity Date	The date on which the transaction occurred.
Description	The description of transaction.
Debit	The amount debited from your account.
Credit	The amount credited to your account.
Balance	The account balance after the related transaction.

In addition, the following rows appear:

Opening Balance	Displays the date and opening balance of your account on that date. This row appears at the top of the Statement of Funds table.
Closing Balance	Displays the date and closing balance of your account on that date. This row appears at the bottom of the Statement of Funds table.

Trades

The Trades section shows all trades, sorted by asset class, then by currency, then by symbol. Realized and MTM profit and loss is shown for all realized (closed) trades. For the purpose of cost basis and realized profit or loss, commissions are netted. For MTM profit or loss, commissions are not netted and are included as a separate line in the MTM Performance Summary above.

Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Wash Sales

For wash sales, the Realized P/L column will contain the net realized amount, including loss disallowed. Also, Closed Lots now appears in place of Open for closed lots for default election.

Field Descriptions

The data is grouped by asset class, currency and then by symbol.

Column	Description
Symbol	The symbol of the contract you traded.
Date/Time	The date and the time of the execution.
Exchange	The exchange that the trade took place.
Quantity	The number of units for the transaction.
T. Price	The transaction price.
C. Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.
MTM in XXX	MTM for Forex trades, where XXX is the base currency of your account.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each symbol section.

Totals by symbol:

- Total Quantity
- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Trade Summary by Asset Class

This optional section shows the total number of trades and total number of shares or contracts bought and sold for each asset class (stocks, options, warrants, bonds, etc.) in the quarter. This section only appears if you had transactions in the quarter.

Column	Description
Asset Class	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Total Number of Trades	The total number of trades executed in the current quarter for each asset class in which you had transactions.
Total Shares (or Contracts) Bought	The total number of shares or contracts bought in the current quarter for each asset class in which you had transactions.
Total Shares (or Contracts) Sold	The total number of shares or contracts sold in the current quarter for each class in which you had transactions.

Trade Summary By Symbol

This optional section shows a summary of trades sorted by asset class, currency, then symbol. For each symbol, this section displays the quantity, average price and proceeds for buys and sells.

Column	Description
Symbol	The symbol that was traded.
Buys	
Quantity	For each symbol, the number of shares or contracts that were bought.
Avg. Price	The average price at which each symbol was bought.

Column	Description
Proceeds	For each traded symbol, the net proceeds (positive or negative).
Sells	
Quantity	For each symbol, the number of shares or contracts that were sold.
Avg. Price	The average price at which each symbol was sold.
Proceeds	For each traded symbol, the net proceeds (positive or negative).

Totals

Totals appear for Buy and Sell Proceeds at the bottom of each asset class section.

Transaction Fees

A broad-based Transaction Fee is triggered by various types of transactions and is imposed either as a percentage of a transaction's full value, or as a flat fee. This section shows transaction tax withholdings, sorted by asset class and currency.

Column	Description
Date/Time	The date and time of the transaction that relates to the transaction tax.
Symbol	The symbol relating to the transaction tax.
Description	The description relating to the transaction tax.
Quantity	The number of units relating to the transaction tax.
Trade Price	The trade price relating to the transaction tax.
Tax Amount	The tax amount associated with the trade.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each asset class section.

- Tax Amount

Transfers

This section shows position transfers to or from another broker. Types of position transfers may include Automated Customer Account Transfer Service (ACATS) in the U.S. and Account Transfer on Notification (ATON) in Canada. The section also displays internal transfers and transferred lots. The section is sorted by asset class and currency.

Column	Description
Symbol	The symbol of the transfer if applicable.
Date	The date of the transfer.
Type	The type of transfer; ACATS, Internal, etc. Net commissions transfers from a Fully Disclosed or Non-Disclosed Broker to a Proprietary Account for Broker-Dealers appear as "Markup Revenue."
Direction	In or out.
Transfer Account	The account number of the contra broker.
Transfer Company	The name of the contra broker.
Cash Amount	The amount of cash transferred if applicable.
Qty	The number of units transferred.
Transfer Price	The transfer price of the transfer.
Market Value	The market value of the transfer.
Realized P/L	The realized P/L associated with the transfer.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each asset class section:

- Cash Amount
- Market Value
- Realized P/L

Unbooked Trades

This section shows details about trades that are immediately given up to a third-party broker and are not booked into your IB account before being given up.

Column	Description
Symbol	The symbol of the unbooked trade.
Date/Time	The date and time of the unbooked trade.
Exchange	The exchange where the transaction took place.
Quantity	The number of units.
T. Price	The transaction price of the unbooked trade.
T. Amount	The transaction amount of the unbooked trade.
Comm/Tax	The commission and tax amount applied to the unbooked trade.
Code	The code abbreviation.

Unsettled Transfers

This section details DVP, NSCC, CMTA, and GUS trade give-ups into and out of our broker. For give-up transactions, the trade will appear from the day of trade until the day of settlement broken into trade date sections and sorted by the stage of the give-up process. Give-up trades also appear in the Trades section of the statement as trades on the trade date, and are removed from the Trades section on the settlement date as a transfer. Take-up trades appear from the day of notification until the day of settlement. They also appear in the Trades section of the statement on the date of trade notification. Give-up and take-up trades appear together and are differentiated by a To (give-up) or a From (take-up) indicator in the Direction column.

Column	Description
Stage	The status of the unsettled transfer.
Symbol	The symbol of the unsettled transfer.
Trade Date	The trade date of the unsettled transfer.
Target Settlement	The expected settlement date.
Direction	From or to.
Instruction Name	The name of the instruction.
Quantity	The number of units of the unsettled transfer.
Trade Price	The trade price of the unsettled transfer.
Proceeds	Proceeds can be calculated at the quantity multiplied by the trade price.

Totals

Total amounts for the following fields are displayed for each date, and for your base currency at the bottom of the table:

- Proceeds

Withholding Tax

This section shows any required tax withholdings. In rare cases, local tax authorities will require us to withhold taxes.

Column	Description
Date	The date of the withholding tax.
Description	The description of the withholding tax.
Amount	The amount of the withholding tax.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Withholding Tax Collected

This section will display the tax amounts withheld from dividends and tax withheld conversions (for example, if the dividend is paid in USD, IB will convert that amount into EUR for the broker) from broker clients. Data is grouped by currency, and each currency section is totaled.

Note: This section is currently enabled only for brokers in Portugal.

Column	Description
Account	Broker client account number.
Date	Date the tax was withheld.
Description	Description of the withholding.

Default MTM Summary

This default statement is a simplified summary that includes Net Asset Value (NAV) and Position and Mark-to-Market (MTM) profit and loss summaries as well as other information related to changes in NAV, including Deposits and Withdrawals, Fees, Dividends and Interest. The Default MTM Summary statement is available for statements with a Date of Daily, Monthly or Date Range, and a format of HTML or PDF.

Statement Sections

- [Account Information](#)
- [Net Asset Value](#)
- [Positions and Mark-to-Mark Profit and Loss](#)
- [Deposits & Withdrawals](#)
- [Fees](#)
- [Dividends](#)
- [Interest](#)
- [Change in Dividend Accruals](#)
- [Interest Accruals](#)

Account Information

This section of the Default MTM Summary statement summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Client • Broker Master • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	One of the following IB customer types: <ul style="list-style-type: none">• Individual• Joint• Trust• IRA• Corporate• Partnership• Limited Liability Corporation• Unincorporated Business• IRA Traditional Rollover• IRA Traditional New• IRA Traditional Inherited• IRA Roth New• IRA Roth Inherited• IRA SEP New• IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: <ul style="list-style-type: none">• Cash• Reg T Margin• Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Base Currency	The base currency of your account.

Net Asset Value

This section of the Default MTM Summary statement shows your account's Starting and Ending Net Asset Value (NAV) for the period of the report. All values and amounts are in your base currency.

Column	Description
Starting NAV for the period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Ending NAV for the period	
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.

Column	Description
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Change	The amount of change for each row from the beginning to the end of the period.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Column	Description
Change in NAV	<p>This section summarizes how your account's NAV changed in the period of the report. It shows the Starting NAV total, the total of each individual item that contributed to NAV and the Ending NAV, all on separate rows.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> • Mark-to-Market (includes FX translation on cash balances and positions) • Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals • Fees - Includes CFD charges, advisor fees and other fees • Fees Receivables • Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency • Commissions - Includes commissions and client fees • Commissions Receivables • Transaction Fees - Includes transaction taxes and daily trading charges • Transaction Fees Receivables • Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers • Position Transfers • Change in Dividend Accruals • Change in Interest Accruals • Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars <p>Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Other FX Translations value.</p>

Positions and Mark-to-Mark Profit and Loss

This section of the Default MTM Summary shows the Mark-to-Market (MTM) profit and loss amounts for each position held in your account for the period of the statement. Information is sorted by asset class then by currency, and Market Value and MTM profit and loss amounts are totaled for each currency and for all asset classes at the bottom of the section.

Shaded positions are expandable and collapsible. Expand a shaded row to view the trade details for that position (buys and sells on separate rows), including the date, time and whether the position was bought or sold. If there are more than 10,000 trades, buys and sells will be summarized by report date.

Cash balances in your base currency and in other currencies are shown under Cash.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are opened or closed. Opening and closing transactions are not matched using this methodology. MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day, period, and calculations for positions open at the beginning of any day.

Column	Description
Symbol	The symbol of the position.
Description	Description of the position.
Prior Quantity	The quantity of the position held in the account at the end of the previous period.
Quantity	The current quantity held in the account.
Prior Price	The closing price of the position at the end of the previous period.
Current Price	The closing price of the position at the end of the current period.
Prior Market Value	The market value of the position at the end of the previous period.
Current Market Value	The market value at the end of the current period.
Mark-to-Market Profit and Loss	
Position	MTM profit and loss for each position. For Forex positions, this includes the FX Translation on cash balances and positions.
Trading	MTM profit and loss for each trade.
Comm.	Amount of commission for each position/trade.
Other	Total amount of dividends (paid and accruals), interest (bonds), fees (CFDs), withholding tax and transaction tax for each position.
Total	Total MTM profit and loss for each position.

Deposits & Withdrawals

This section of the Default MTM Summary statement shows all incoming and outgoing cash transactions for your account for the period of the report. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Column	Description
Date	The date and time of the deposit or withdrawal.
Description	The description of the deposit or withdrawal. Net commissions transfers from a Fully Disclosed or Non-Disclosed Broker to a Proprietary Account for Broker-Dealers appear as "Markup Revenue."
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).

Totals

Total Amount appears at the bottom of the section.

Fees

This section of the Default MTM Summary statement shows all fees for your account. These include market data fees, order cancellation fees, dividend fees, and other fees. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Fees paid to an Advisor are separated into their own section, Advisor Fees, while all other fees appear in the Other Fees section.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Dividends

This section of the Default MTM Summary statement lists all dividends for your account for the period of the report. This includes dividend accruals and accrual reversals as well as ordinary dividend payments. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Column	Description
Date	The date of the dividend.
Description	The description of the dividend.
Amount	The amount of the dividend payment or charge.

Totals

Total Amount appears at the bottom of the section.

Interest

This section of the Default MTM Summary statement lists all interest for your account for the period of the report. This includes interest accruals, changes to accruals and debit interest. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Column	Description
Date	The date of the interest payment or charge.
Description	The description of the interest.
Amount	The amount of the interest payment or charge.

Totals

Total Amount appears at the bottom of the section.

Default Realized Summary

This default statement is a simpler, redesigned statement that includes NAV and Position and realized profit and loss summaries as well as other summary information related to changes in NAV, including Deposits and Withdrawals, Fees, Dividends and Interest. The Default Realized Summary statement is available for statements with a Date of Daily, Monthly or Date Range, and a format of HTML or PDF.

Statement Sections

- [Account Information](#)
- [Net Asset Value](#)
- [Realized & Unrealized Performance Summary in Base](#)
- [Open Positions](#)
- [Complex Position Summary](#)
- [Forex Balances](#)
- [Trades](#)
- [Forex P/L Details](#)
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- [Dividends](#)
- [Interest](#)
- [Change in Dividend Accruals](#)
- [Interest Accruals](#)
- [Codes](#)

Account Information

This section of the Default Realized Summary statement summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account	Account ID

Field	Description
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Client • Broker Master • Broker Client • Fund Advisor (also known as Fund Investment Manager)
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Base Currency	The base currency of your account.

Net Asset Value

This section of the Default Realized Summary statement shows your account's Starting and Ending Net Asset Value (NAV) for the period of the report. All values and amounts are in your base currency.

Column	Description
Starting NAV for the period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Ending NAV for the period	
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.

Column	Description
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Change	The amount of change for each row from the beginning to the end of the period.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Column	Description
Change in NAV	<p>This section summarizes how your account's NAV changed in the period of the report. It shows the Starting NAV total, the total of each individual item that contributed to NAV and the Ending NAV, all on separate rows.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> • Realized P/L • Change in Unrealized P/L • Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals • Fees - Includes CFD charges, advisor fees and other fees • Fees Receivables • Forex Commissions • Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency • Commissions Receivables • Transaction Fees - Includes daily trading charges • Transaction Fees Receivables • Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers • Position Transfers • Change in Dividend Accruals • Change in Interest Accruals • Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars <p>Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Other FX Translations value.</p>

Realized & Unrealized Performance Summary in Base

This section shows profit and loss by asset class and underlying.

An alternative to the Mark-to-Market (MTM) profit and loss calculation is the calculation in which closing transactions are matched to opening transactions and a profit or loss is realized when a position is closed. Open positions are marked-to-market and the resulting profit or loss is unrealized.

To determine the realized profit or loss, we make an assumption about which opening transaction should match the closing transaction. There are a number of methods for determining this: First In, First Out (FIFO, in which the oldest positions are recorded as having been closed first), Last In, First Out (LIFO, in which the newest positions are recorded as having been closed first), Average Cost, and Specific Lot.

Commissions

Commissions are not netted for MTM calculations and are included as a separate line in the Mark-to-Market Performance Summary in Base section. For FIFO, LIFO or Maximize Losses, commissions are netted from the cost basis and sales proceeds to determine the realized and unrealized P+L.

Wash Sales

For wash sales, the disallowed loss is included in the respective Realized S/T Loss or L/T Loss columns.

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the position.
Realized	
S/T Profit	The total amount of short-term realized profit for the position.
S/T Loss	The total amount of short-term realized loss for the position.
L/T Profit	The total amount of long-term realized profit for the position.
L/T Loss	The total amount of long-term realized loss for the position.
Total	A summation of short-term realized profit and loss and long-term realized profit and loss.
Unrealized	
S/T Profit	The total amount of short-term unrealized profit for the position.
S/T Loss	The total amount of short-term unrealized loss for the position.
L/T Profit	The total amount of long-term unrealized profit for the position.
L/T Loss	The total amount of long-term unrealized loss for the position.
Total	A summation of short-term unrealized profit and loss and long-term unrealized profit and loss.
Total	A summation of the total realized and unrealized profit and loss.

Totals

Total amounts are displayed for each asset class and for all asset classes:

Total by asset class:

All columns are totaled for each asset class.

Total (All Asset Classes):

All columns are totaled at the bottom of the table for all asset classes.

Open Positions

This section shows all open positions sorted by asset class, then currency, then symbol. It summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing value, and Unrealized PNL for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction. The Unrealized Profit or Loss calculated in this section is also used in the MTM Performance Summary section of your Activity Statement.

Details by symbol are expandable and collapsible for daily activity statement. To see more detail for a particular symbol, click the plus sign next to the symbol.

Wash Sales

For lots that have been adjusted for a loss disallowed, the code LD will appear in the Code column. For other types of lots, nothing will be displayed in the Code column. In the Open column, the holding period time is displayed instead of the open time. For default lots they are the same; for lots that have been adjusted for a loss disallowed, the holding period will be the date and time of the original lot. For the loss disallowed lots, the cost basis has been adjusted by the amount disallowed (also cost price).

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the position held in your account.
Open	The date and time when the position was initiated.
Quantity	The amount held for the position.
Mult	The multiplier of the position. For bonds, this column appears on statements with a report date older than October 29, 2014.
Accrued Int.	Bond accrued interest. This column replaces the Mult column in the bonds section on reports with a date of October 29, 2014 and later.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.

Column	Description
Unrealized P/L	Value of Position – Cost Basis.
Code	The code abbreviation.

Totals

Total amounts are displayed for each currency within each asset class and for each asset class.

Totals by asset class:

- Cost Basis
- Value
- Unrealized P/L

Totals by currency:

- Cost Basis
- Value
- Unrealized P/L

Complex Position Summary

Complex positions are combination orders with multiple legs. The Complex Position Summary section includes summary and detail information about the complex positions in your account in the period of the statement. This section is not included in consolidated statements.

Expand each complex position by clicking the plus (+) sign to display the details. The summary record is a summary of all positions included in the complex position. Detail records are the individual positions included in the complex position.

Column	Description
Description	Description of the position.
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Multiplier	The multiplier of the position. Appears on the detail records only.
Close Price	The closing price of the position as of the report date. Appears on the detail records only.
Value	Value can be found by multiplying the quantity and the close price.
MTM P/L	Market-to-Market Profit and Loss of the position.

Value and MTM P/L are totaled at the bottom of the section.

Forex Balances

This section shows your Forex positions, including summary and lot information. Data is based on your functional currency and is sorted by currency. Each summary line can be expanded to display lot details.

Totals for Cost Basis, Value and Unrealized P&L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.
- This section is available in Advisor client statements but not in Advisor statements.
- If there is an FX P&L error, FX data will not be included and a message will appear instead in the Forex Balances section informing you that FX data is not available for the statement period.

Column	Description
Description	On the summary line: The symbol of the currency position. In the lot detail: A description of the lot.
Open	The date and time when the FX position was initiated.
Quantity	The amount held for the position.
Cost Price	On the summary line: The average price of the position. In the lot detail: the cost price.
Cost Basis (in your functional currency)	The cost basis of the position in your functional currency.
Close Price	The closing price of the position as of the report date.
Value (in your functional currency)	The current value of the position in your functional currency. Value is calculated by quantity * conversion rate from non-functional currency to functional currency for the ending report date of statement period.
Unrealized P/L (in your functional currency)	The unrealized profit and loss of the position in your functional currency.
Code	The code abbreviation.

Trades

The Trades section shows all trades, sorted by asset class, then by currency, then by symbol. Realized profit and loss is shown for all realized (closed) trades. For the purpose of cost basis and realized profit or loss, commissions are netted.

Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol.

Wash Sales

For wash sales, the Realized P/L column will contain the net realized amount, including loss disallowed. Also, Closed Lots now appears in place of Open for closed lots for default election.

Field Descriptions

The data is grouped by asset class, currency and then by symbol.

Column	Description
Symbol	The symbol of the contract you traded.
Date/Time	The date and the time of the execution.
Exchange	The exchange that the trade took place.
Quantity	The number of units for the transaction.
T. Price	The transaction price.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each symbol section.

Totals by symbol:

- Total Quantity
- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Totals by currency:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Forex P/L Details

This section shows your Forex transactions, including any activity in a non-functional currency. This includes opening and closing transactions, which include closed lot details. If there is more than one closed lot, you can expand the row to display closed lot details.

Data is based on your functional currency. Totals for Proceeds, Basis and Realized P/L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.
- This section is available in Advisor client statements but not in Advisor statements.

Proceeds and Cost values are computed as follows:

- Proceeds will always be positive and Basis (Cost Basis) will always be negative. The open lot cost basis will match the transaction cost basis for buys and sells and will match the transaction proceeds for cover and sell short.
- For a transaction that is partially opening and partially closing, the row will display both O and C in the Codes column and will include an Opening Lot Summary row in the expanded lot details.

Column	Description
Description	The description of the activity.
Date/Time	The date and the time of the activity.
FX Currency	The non-functional currency involved in the activity.
Quantity	The number of units in the activity. When gaining currency, quantity is positive and when losing currency, quantity is negative.

Column	Description
Proceeds (in your functional currency)	<p>The proceeds in your functional currency resulting from the activity. Proceeds will always be positive.</p> <p>For closed lots, this is the proceeds of closing against the cost of opening. For transactions, proceeds are as follows:</p> <ul style="list-style-type: none"> For spot trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. For securities trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. For interest, dividends or deposits, the amount is the spot rate on the day of the transaction. <p>Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>
Basis (in your functional currency)	<p>Cost basis, or the inverse of the proceeds (proceeds negated). This will always be negative.</p>
Realized P/L (in your functional currency)	<p>The realized profit and loss from the transaction or activity in your functional currency.</p>
Code	<p>The code abbreviation.</p>

Incoming Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
Proceeds	<p>Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for incoming trade transfers that are delivered and negative for incoming trade transfers that are received.</p>

Column	Description
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Totals by currency:

- Total Comm/Tax
- Total Basis
- Total Realized P/L

Outgoing Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.

Column	Description
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for outgoing trade transfers that are delivered and negative for outgoing trade transfers that are received.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Totals by currency:

- Total T. Amount
- Total Comm/Tax
- Total Basis
- Total Realized P/L

Option Cash Settlements

This section shows the details of your index options that settle in cash.

Column	Description
Date	The date the adjustment occurred.
Description	The description of the adjustment.
Amount	The amount of the adjustment.
MTM P/L	The MTM P/L for the option cash settlement.
Realized P/L	The realized P/L for the option cash settlement.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount
- MTM P/L
- Realized P/L

Transfers

This section shows position transfers to or from another broker. Types of position transfers may include Automated Customer Account Transfer Service (ACATS) in the U.S. and Account Transfer on Notification (ATON) in Canada. The section also displays internal transfers and transferred lots. The section is sorted by asset class and currency.

Column	Description
Symbol	The symbol of the transfer if applicable.
Date	The date of the transfer.
Type	The type of transfer; ACATS, Internal, etc.
Direction	In or out.
Transfer Account	The account number of the contra broker.
Transfer Company	The name of the contra broker.
Cash Amount	The amount of cash transferred if applicable.
Qty	The number of units transferred.
Transfer Price	The transfer price of the transfer.
Market Value	The market value of the transfer.

Column	Description
Realized P/L	The realized P/L associated with the transfer.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each asset class section:

- Cash Amount
- Market Value
- Realized P/L

Corporate Actions

This section shows corporate actions, sorted by asset class and currency.

Column	Description
Report Date	The day that the corporate action is reflected on the statement.
Date/Time	The date and time of the corporate action.
Description	The description of the corporate action.
Quantity	The quantity related to the corporate action.
Proceeds	The proceeds related to the corporate action.
Value	The value related to the corporate action.
Realized P/L	The realized P/L associated with the corporate action.
Code	The code abbreviation.

Closed Lot and Wash Sale Details

Closed Lot and Wash Sale details are displayed at the bottom of each currency section when there is realized P/L with either a closed lot or wash sale. To include this section in your Activity Statement, you must select the *Hide details for Positions, Trades and Client Fees sections* check box in a customized statement template. Note that this record is not included in default monthly or annual statements.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Proceeds
- Value
- Realized P/L

Deposits and Withdrawals

This section shows all incoming and outgoing cash transactions for your account.

Column	Description
Date	The date and time of the deposit or withdrawal.
Description	The description of the deposit or withdrawal. Net commissions transfers from a Fully Disclosed or Non-Disclosed Broker to a Proprietary Account for Broker-Dealers appear as "Markup Revenue."
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).

Totals

Total Amount appears at the bottom of the section.

Fees

This section shows all fees for your account. These include market data fees, order cancellation fees, dividend fees, and other fees. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Fees paid to an Advisor are separated into their own section, Advisor Fees, while all other fees appear in the Other Fees section.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Totals

Total Amount appears at the bottom of each section.

Dividends

This section lists all dividends for your account for the period of the report. This includes dividend accruals and accrual reversals as well as ordinary dividend payments. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Column	Description
Date	The date of the dividend.

Column	Description
Description	The description of the dividend.
Amount	The amount of the dividend payment or charge.

Totals

Total Amount appears at the bottom of the section.

Interest

This section lists all interest for your account for the period of the report. This includes interest accruals, changes to accruals and debit interest. Amounts are totaled at the bottom of the section. All values and amounts are in your base currency.

Column	Description
Date	The date of the interest payment or charge.
Description	The description of the interest.
Amount	The amount of the interest payment or charge.

Totals

Total Amount appears at the bottom of the section.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
------	---------

A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Commodities Regulatory Statement Reference

Delete this text and replace it with your own content.

Statement Sections

- [Account Information](#)
- [Cash Report](#)
- [Open Trade Equity \(OTE\) Component of Cash](#)
- [Option Values](#)
- [Net Liquidating Value](#)
- [Open Positions](#)

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Alias	Account alias, if there is one.
Account Alias	Account ID
Investment Advisor	Name of investment advisor.
Account Type	One of the following IB account types: <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Client • Broker Master • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	One of the following IB customer types: <ul style="list-style-type: none">• Individual• Joint• Trust• IRA• Corporate• Partnership• Limited Liability Corporation• Unincorporated Business• IRA Traditional Rollover• IRA Traditional New• IRA Traditional Inherited• IRA Roth New• IRA Roth Inherited• IRA SEP New• IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: <ul style="list-style-type: none">• Cash• Reg T Margin• Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Base Currency	The base currency of your account.

Cash Report

This section shows how each period's cash balance changes from one statement period to the next for the commodities segment of your account. Cash balances are shown in your base currency in total, and commodities segment of your account (in compliance with CFTC rules), broken out into Domestic (U.S) and Foreign columns. For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency. Starting and Ending Cash represent trade date balances.

Column	Description
Starting Cash	The total amount of cash in your account at the start of the statement period.
Commissions	The total amount of commissions.
Internal Transfers	The total amount of internal transfers.
Cash Settling MTM	Shows mark-to-market gains and losses for futures.
Net Trades (Sales)	Net Trades (Sales) shows the proceeds from sales.
Net Trades (Purchases)	Net Trades (Purchases) shows the amount of purchases.
Cash FX Translation Gain/Loss	For statements with multiple currencies, all currencies are detailed and then totaled in the Base Currency Summary section. Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Cash FX Translation Gain/Loss line.
Ending Cash	The total amount of cash in your account at the end of the statement period.

Total

The Total column shows the total of both the Domestic and Foreign values.

Open Trade Equity (OTE) Component of Cash

This section shows the unrealized profit and loss for the period of the statement for Domestic (U.S.) and Foreign assets, and the total of both in your base currency, and then for each additional currency.

Option Values

This section shows the long and short option value in your base currency for the period of the statement for Domestic (U.S.) and Foreign assets, and the total of both Domestic and Foreign values.

Net Liquidating Value

This section shows the total of Cash, Option Value and Open Trade Equity (the previous three sections in this statement) by currency, beginning with your base currency, for Domestic and Foreign assets, and the total of both Domestic and Foreign assets.

Open Positions

This section shows all open commodities positions sorted by Domestic and Foreign assets, then by currency, then symbol. It summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing Value, and Unrealized P/L for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction.

Details by symbol are expandable and collapsible for daily activity statement. To see more detail for a particular symbol, click the plus sign next to the symbol.

Column	Description
Symbol	The symbol of the position held in your account.
Open	The date and time when the position was initiated.
Quantity	The amount held for the position.
Mult	The multiplier of the position.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Unrealized P/L	Value of Position – Cost Basis.
Code	The code abbreviation.

Totals

Total amounts are displayed for each currency within the Domestic and Foreign sections.

Totals by currency:

- Cost Basis
- Value
- Unrealized P/L

Legacy Full Default Statement Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in an Legacy Full Default Activity Statement. Click any of the following links to go directly to that statement section.

Statement Sections

- [Account Information](#)
- [Net Asset Value \(NAV\) in Base Currency](#)
- [Net Asset Value \(NAV\) Time Series](#)
- [Mark-to-Market Performance Summary in Base](#)
- [Realized & Unrealized Performance Summary in Base](#)
- [Month & Year to Date Performance Summary in Base](#)
- [Cash Report](#)
- [Routing Commissions](#)
- [Statement of Funds](#)
- [Change in Position Value](#)
- [Long Open Positions](#)
- [Short Open Positions](#)
- [Complex Position Summary](#)
- [Forex Balances](#)
- [Net Stock Position Summary](#)
- [Transaction Summary](#)
- [Trades](#)
- [Forex P/L Details](#)
- [Option Exercises, Assignments and Expirations](#)
- [Pending Exercises](#)
- [Incoming Trade Transfers](#)
- [Outgoing Trade Transfers](#)
- [Unsettled Transfers](#)
- [Unbooked Trades](#)
- [Commission Details](#)
- [Price Adjustments](#)
- [Commission Adjustments](#)
- [Option Cash Settlements](#)

- [MTM P&L on Previous Day's Positions](#)
- [IBG Notes](#)
- [Withholding Tax](#)
- [Transaction Tax](#)
- [Corporate Actions](#)
- [Transfers](#)
- [Custody Transfers](#)
- [Dividends](#)
- [Payment In Lieu Of Dividends](#)
- [Client Fees](#)
- [Advisor Fees](#)
- [Other Fees](#)
- [Deposits & Withdrawals](#)
- [GST/HST/PST Details](#)
- [Interest Accruals](#)
- [Credit Interest Details](#)
- [Debit Interest Details](#)
- [Short Credit Interest Details](#)
- [Non-Direct Hard to Borrow Details](#)
- [Direct Securities Borrowed](#)
- [Direct Securities Borrowed Activity](#)
- [Direct Securities Borrowed Fee Details](#)
- [Direct Securities Lent](#)
- [Direct Securities Lent Activity](#)
- [Direct Securities Lent Fee Details](#)
- [Securities Pre-Borrowed](#)
- [Securities Pre-Borrowed Activity](#)
- [Securities Pre-Borrowed Fee Details](#)
- [IB Managed Securities Lent](#)
- [IB Managed Securities Lent Activity](#)
- [IB Managed Securities Lent Fee Details](#)
- [Change in Dividend Accruals](#)
- [Open Dividend Accruals](#)

- [Broker Interest Paid](#)
- [Broker Interest Received](#)
- [Bond Interest Paid](#)
- [Bond Interest Received](#)
- [Soft Dollar Activity](#)
- [CFD Charges](#)
- [Contract Information](#)
- [Segregated Settled Stock Positions](#)
- [Options Distribution by Expiration](#)
- [Base Currency Exchange Rate](#)
- [Codes](#)
- [Notes/Legal Notes](#)

Note: Amounts are formatted to two decimal places. If amounts are greater than two decimal places, "half-even" rounding is used. This means that the decimal portion is rounded to the nearest neighbor unless both neighbors are equidistant, in which case, the decimal portion is rounded to the even neighbor. For example, 0.775 rounds up to 0.78 while 0.725 rounds down to 0.72.

For more information

- [Viewing Activity Statements](#)

Account Summary

This section appears on daily and custom date range Activity Statements for multiple account structures, such as Advisor accounts and linked accounts. The information is organized by Base Currency for each selected account.

Column	Description
Name	Account name.
Account	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Model Portfolio	The name of the Model Portfolio selected for this statement. Model Portfolios are available only to Financial Advisors and their clients when there are Model Portfolios created and saved in Trader Workstation. You run statements for Model Portfolios on the Model Portfolios page in the Report Management menu of Account Management.
Account Type	Type of account.
Current NAV	The Net Asset Value for the current period.
Prior NAV	The Net Asset Value for the prior period.
% Change	The percent change in NAV from the prior to the current period.

Totals

- Current NAV
- Prior NAV
- % Change

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Alias	Account alias, if there is one
Account ID	Account number (ID)
Account Type	One of the following IB account types: <ul style="list-style-type: none">• Individual (Single)• Institution Master• Institution Client• Advisor Master• Advisor Client• Broker Master• Broker Client• Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	One of the following IB customer types: <ul style="list-style-type: none">• Individual• Joint• Trust• IRA• Corporate• Partnership• Limited Liability Corporation• Unincorporated Business• IRA Traditional Rollover• IRA Traditional New• IRA Traditional Inherited• IRA Roth New• IRA Roth Inherited• IRA SEP New• IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: <ul style="list-style-type: none">• Cash• Reg T Margin• Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none">• Stocks• Equity and Index Options• Mutual Funds• Futures• Bonds• CFDs• IBG Notes• Warrants• US Treasury Bills• Options on Futures
Base Currency	The base currency of your account.

Net Asset Value (NAV) In Base Currency

This section shows the Net Asset Value (NAV) of all positions by asset class (stock, securities options, warrants and bonds), cash and accruals for the current and prior period, and the percent change from the prior to the current period.

Current totals are split between long and short amounts. All non-base currency amounts are converted to your account's base currency at the respective rate. Please note that there are no open futures positions, as the gain or loss for futures contracts settles into cash each night (put another way, futures are contingent liabilities and not assets, so they have no value).

Column	Description
Current Period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals.
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals.
Prior Period	
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals.
% Change	The percent change in NAV from the close of the previous period to the current period of each asset class. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals.

Totals

- Current Period Total
- Current Period Long
- Current Period Short
- Prior Period Total
- % Change

Net Asset Value (NAV) Time Series

This section displays a bar chart time series of long and short equity balances by asset class in your account's base currency. Daily statements show the opening and closing balances, monthly statements show a bar for each trading day of the month and yearly statements show a bar for each trading day of the year.

Printing in HTML Format

When printing an Activity Statement (that includes the Net Asset Value (NAV) Time Series) in HTML format, configure your web browser to print background colors and images.

Mark-to-Market Performance Summary

This section shows profit and loss (P&L) by asset class and underlying, as well as the time-weighted rate of return for the statement period.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are open or closed. Opening and closing transactions are not matched using this methodology. MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day.

To compute the Time Weighted Rate of Return, we use a time-weighted average calculation method. This takes initial investment and cash flows, weighting each cash flow for its time period, and computes a return rate for the statement period. For an example of how this figure is calculated, see [Time-Weighted Method#3: The Microsoft Excel Way](#).

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Prior Quantity	The previous day's quantity held in the account.
Quantity	The current quantity held in the account.
Prior Price	The previous day's closing price of the position.
Price	Today's closing price of the position.
Mark-to-Market Profit and Loss	
Position	MTM profit and loss for each position. For Forex positions, this includes the FX Translation on cash balances and positions.
Transaction	MTM profit and loss for each trade.
Commissions	The total amount of commissions.
Other	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) and CFD borrow fees.
Total	A summation of transaction, prior open, corporate action, commissions and dividends.
Other Fees	The total amount of other fees accessed to the account.
Time Weighted Rate of Return	Time-Weighted Rate of Return (TWR) measures the percent return produced over time independent of contributions or withdrawals. TWR eliminates the impact of the timing of inflows and outflows and isolates the portion of a portfolio's return that is attributable solely to the account's actions.

Totals

Total amounts are displayed for each asset class and for all asset classes:

Totals by asset class:

- Transaction
- Prior Open
- Corp Action
- Commissions
- Dividends
- Total

Totals for all asset classes:

- Transaction
- Prior Open
- Corp Action
- Commissions
- Dividends
- Total

In addition, the following total amounts are displayed at the bottom of the table:

- Other Fees
- CFD Interest
- Total P/L for Statement Period
- Time Weighted Rate of Return

Realized & Unrealized Summary

This section shows profit and loss by underlying and asset class.

An alternative to the Mark-to-Market (MTM) profit and loss calculation is the calculation in which closing transactions are matched to opening transactions and a profit or loss is realized when a position is closed. Open positions are marked-to-market and the resulting profit or loss is unrealized.

To determine the realized profit or loss, we make an assumption about which opening transaction should match the closing transaction. There are a number of methods for determining this: First In, First Out (FIFO, in which the oldest positions are recorded as having been closed first), Last In, First Out (LIFO, in which the newest positions are recorded as having been closed first), Average Cost, and Specific Lot.

Commissions

Commissions are not netted for MTM calculations and are included as a separate line in the Mark-to-Market Performance Summary in Base section. For FIFO, LIFO or Maximize Losses, commissions are netted from the cost basis and sales proceeds to determine the realized and unrealized P+L.

Wash Sales

For wash sales, the disallowed loss is included in the respective Realized S/T Loss or L/T Loss columns.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Realized	
S/T Profit	The total amount of short-term realized profit for the position.
S/T Loss	The total amount of short-term realized loss for the position.
L/T Profit	The total amount of long-term realized profit for the position.
L/T Loss	The total amount of long-term realized loss for the position.
Total	A summation of short-term realized profit and loss and long-term realized profit and loss.
Unrealized	
S/T Profit	The total amount of short-term unrealized profit for the position.
S/T Loss	The total amount of short-term unrealized loss for the position.
L/T Profit	The total amount of long-term unrealized profit for the position.
L/T Loss	The total amount of long-term unrealized loss for the position.

Column	Description
Total	A summation of short-term unrealized profit and loss and long-term unrealized profit and loss.
Total	A summation of the total realized and unrealized profit and loss.

Totals

Total amounts are displayed for each asset class and for all asset classes:

Total by asset class:

All columns are totaled for each asset class.

Total (All Asset Classes):

All columns are totaled at the bottom of the table for all asset classes.

Month & Year to Date Summary

This section displays the month-to-date (MTD) and year-to-date (YTD) totals by underlying in base currency. It includes MTM, Realized Short-term and Realized Long-term values.

Wash Sales

For wash sales, the disallowed loss is included in the respective Realized Short-term MTD/YTD or Long-term MTD/YTD columns.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Description	Description of the position.
MTD Mark-to-Market	The total Mark-to-Market month to date.
YTD Mark-to-Market	The total Mark-to-Market year to date.
MTD Realized S/T	The total realized short-term gain and loss month to date.
YTD Realized S/T	The total realized short-term gain and loss year to date.
MTD Realized L/T	The total realized long-term gain and loss month to date.
YTD Realized L/T	The total realized long-term gain and loss year to date.

Cash Report

This section shows how each period's cash balance changes from one statement period to the next. Cash balances are shown in your base currency in total, and for the securities and commodities segments of your account (in compliance with SEC and CFTC rules). For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Starting and Ending Cash represent trade date balances. We also show settlement date balances representing cash that has been received from a clearing organization (i.e. if you sell stock today you will not receive the proceeds for three days). Interest is calculated based on settlement balances (adjusted settled balances in the event an account holds short stock positions), accrued during the month and paid after the close of the month. For a complete explanation of how interest is calculated, see our IB Interest Calculation Method page.

Note that due to rounding differences, cash balances when summed may reflect a one-dollar difference when compared to the Trades section of your Activity Statement.

Field Descriptions

The data is grouped by asset classes.

Column	Description
Total	
Starting Cash	The total amount of cash in your account at the start of the statement period.
Client Fees	The total amount of client fees.
Commissions	The total amount of commissions.
Commissions Receivables	The total amount of commissions receivables.
Deposits	The total amount of deposits.
Withdrawals	The total amount of withdrawals.
Account Transfers	The total amount of account transfers.
Linking Adjustments	If an account is linked mid-period, cash balances and/or equity balances for the report date prior to the linking date are included as Linking Adjustments. If an account is de-linked mid-period, cash balances and/or equity balances for the de-linking date are included as Link Adjustments (values are negated).
Internal Transfers	The total amount of internal transfers.
Dividends	The total amount of dividends.
Broker Interest Paid and Received	The total amount of broker interest paid and received.
Bond Interest Paid and Received	The total amount of bond interest paid and received.

Column	Description
CFD Charges	The total amount of CFD charges.
Cash Settling MTM	Shows mark-to-market gains and losses for futures and CFDs, as well as Options that settle into cash.
Net Trades (Sales)	Net Trades (Sales) contains the following: <ul style="list-style-type: none"> • Proceeds from Stocks, Options, Bonds, T-bills and Forex. • Cash received from Corporate Actions.
Net Trades (Purchases)	Net Trades (Purchases) contains the following: <ul style="list-style-type: none"> • Purchases for Stocks, Options, Bonds, T-bills and Forex. • Cash paid due to Corporate Actions.
Other Fees	The total amount of other fees.
Advisor Fees	The total amount of Financial Advisor fees for an advisor client.
Fees Receivables	The total amount of fees receivables.
Payment In Lieu of Dividends	The total amount of payment in lieu of dividends.
Transaction Tax	The total amount of transaction tax.
Tax Receivables	The total amount of tax receivables.
Withholding Tax	The total amount of withholding tax.
Cash FX Translation Gain/Loss	For statements with multiple currencies, all currencies are detailed and then totaled in the Base Currency Summary section. Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Cash FX Translation Gain/Loss line.
Ending Cash	The total amount of cash in your account at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in your account at the end of the statement period.

Routing Commissions

This section shows routing commissions for the period of the statement. The data is grouped by asset class, currency and then by symbol. Total Amount appears at the bottom of each currency section.

Column	Description
Symbol	The symbol of the contract.
Date/Time	The date and time of the transaction.
Quantity	The quantity of the transaction.
Lowest Fee Exchange	The exchange with the lowest fee.
Execution Exchange	The exchange where the transaction was executed.
Amount	The amount of the commission.
Code	The code abbreviation.

Statement of Funds

This section is a ledger that displays all cash-related transactions for the statement time period. It displays the open and closing cash balances and all cash activity (credits and debits) that occurred as single line items. This is an optional section. For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Column	Description
Report Date	The date of the statement.
Activity Date	The date on which the transaction occurred.
Description	The description of transaction.
Debit	The amount debited from your account.
Credit	The amount credited to your account.
Balance	The account balance after the related transaction.

In addition, the following rows appear:

Opening Balance	Displays the date and opening balance of your account on that date. This row appears at the top of the Statement of Funds table.
Closing Balance	Displays the date and closing balance of your account on that date. This row appears at the bottom of the Statement of Funds table.

Change in Position Value

This section shows the changes in your positions sorted by asset class (Stocks, Equity and Index Options, Futures, and so on), then by currency from the beginning of the statement period to the end of the period. The Base Currency Summary always appears at the top of each asset class section.

Changes in position value are due to transactions, changes in market prices and, for multiple currencies, translation gains and losses to the base currency.

Field Descriptions

The data is grouped by asset class. The base currency of your account is always displayed first, followed by a section for each additional currency.

Column	Description
Prior Period Value	The previous day's value of the asset class.
Transactions	The total difference between sales and purchases of the asset class.
MTM P/L On Prior Period	The total Mark-to-Market (MTM) profit/loss on prior period of the asset class.
MTM P/L On Transactions	The total MTM profit/loss on transactions of the asset class.
End of Period Value	The ending value of the asset class.

Long Open Positions

This section shows all long open positions sorted by asset class, then currency, then symbol; and summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing value, and Unrealized PNL for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction. The Unrealized Profit or Loss calculated in this section is also used in the MTM Performance Summary section of your Activity Statement.

Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Wash Sales

For lots that have been adjusted for a loss disallowed, the code LD will appear in the Code column. For other types of lots, nothing will be displayed in the Code column. In the Open column, the holding period time is displayed instead of the open time. For default lots they are the same; for lots that have been adjusted for a loss disallowed, the holding period will be the date and time of the original lot. For the loss disallowed lots, the cost basis has been adjusted by the amount disallowed (also cost price).

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the long position held in your account.
Open	The date and time when the long position was initiated.
Quantity	The amount held for the position.
Mult	The multiplier of the position.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Unrealized P/L	Value of Position – Cost Basis.
% of NAV	Value of Position/Total Value of Asset Class
Code	The code abbreviation.

Totals

Total amounts are displayed for each currency within each asset class and for each asset class.

Totals by asset class:

- Cost Basis
- Value
- Total Unrealized P/L

Totals by currency:

- % of NAV
- Cost Basis
- Value
- Unrealized P/L

Short Open Positions

This section shows all short open positions sorted by asset class, then currency, then symbol; and summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing value, and Unrealized PNL for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction. The Unrealized Profit or Loss calculated in this section is also used in the MTM Performance Summary section of your Activity Statement.

Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Wash Sales

For lots that have been adjusted for a loss disallowed, the code LD will appear in the Code column. For other types of lots, nothing will be displayed in the Code column. In the Open column, the holding period time is displayed instead of the open time. For default lots they are the same; for lots that have been adjusted for a loss disallowed, the holding period will be the date and time of the original lot. For the loss disallowed lots, the cost basis has been adjusted by the amount disallowed (also cost price).

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the short position held in your account.
Open	The date and time when the short position was initiated.
Quantity	The amount held for the position.
Mult	The multiplier of the position.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Unrealized P/L	Value of Position – Cost Basis.
% of NAV	Value of Position/Total Value of Asset Class
Code	The code abbreviation.

Totals

Total amounts are displayed for each currency within each asset class and for each asset class.

Totals by currency:

- Total % of
- Total Cost Basis
- Total Value
- Total Unrealized P/L

Totals by asset class:

- Total Cost Basis
- Total Value
- Total Unrealized P/L

Complex Position Summary

Complex positions are combination orders with multiple legs. The Complex Position Summary section includes summary and detail information about the complex positions in your account in the period of the statement. This section is not included in consolidated statements.

Expand each complex position by clicking the plus (+) sign to display the details. The summary record is a summary of all positions included in the complex position. Detail records are the individual positions included in the complex position.

Column	Description
Description	Description of the position.
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Multiplier	The multiplier of the position. Appears on the detail records only.
Close Price	The closing price of the position as of the report date. Appears on the detail records only.
Value	Value can be found by multiplying the quantity and the close price.
MTM P/L	Market-to-Market Profit and Loss of the position.

Value and MTM P/L are totaled at the bottom of the section.

Forex Balances

This section shows your Forex positions, including summary and lot information. Data is based on your functional currency and is sorted by currency. Each summary line can be expanded to display lot details.

Totals for Cost Basis, Value and Unrealized P&L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.
- This section is available in Advisor client statements but not in Advisor statements.
- If there is an FX P&L error, FX data will not be included and a message will appear instead in the Forex Balances section informing you that FX data is not available for the statement period.

Column	Description
Description	On the summary line: The symbol of the currency position. In the lot detail: A description of the lot.
Open	The date and time when the FX position was initiated.
Quantity	The amount held for the position.
Cost Price	On the summary line: The average price of the position. In the lot detail: the cost price.
Cost Basis (in your functional currency)	The cost basis of the position in your functional currency.
Close Price	The closing price of the position as of the report date.
Value (in your functional currency)	The current value of the position in your functional currency. Value is calculated by quantity * conversion rate from non-functional currency to functional currency for the ending report date of statement period.
Unrealized P/L (in your functional currency)	The unrealized profit and loss of the position in your functional currency.
Code	The code abbreviation.

The following image shows a sample Forex Balances section in an HTML-formatted Activity Statement.

Forex Balances								
Description	Open	Quantity	Cost Price	Cost Basis in USD	Close Price	Value in USD	Unrealized P/L in USD	Code
Forex								
USD								
+AUD	-	71,126.422	1.022866	-72,752.82	1.0235	72,797.89	45.07	
-CAD	-	-18,621.5679	0.998133	18,586.81	0.97741	-18,200.91	385.90	
CAD Debit Interest for Jan-2013	2013-02-05	-39.46	1.0045	39.64	0.97741	-38.57	1.07	
CAD Debit Interest for Dec-2012	2013-01-04	-39.33	1.0128	39.83	0.97741	-38.44	1.39	
CAD Debit Interest for Nov-2012	2012-12-05	-63.03	1.0083	63.55	0.97741	-61.61	1.95	
Forex 83314 USD.CAD	2012-11-15, 09:52:41	-18,479.7479	0.998054	18,443.78	0.97741	-18,062.29	381.49	
+CHF	-	0	1.055556	0.00	1.0757	0.00	0.00	
+EUR	-	6,630.2523	1.325847	-8,790.70	1.3136	8,709.50	-81.20	
+GBP	-	350.2338	1.668416	-584.34	1.5159	530.92	-53.42	
+HKD	-	8,142.635	0.12902	-1,050.56	0.12891	1,049.67	-0.90	
+JPY	-	-8,033,978.043	0.012467	100,162.40	0.010843	-87,112.42	13,049.97	
+NOK	-	-298.4425	0.173716	51.84	0.1757	-52.44	-0.59	
+SEK	-	-116.241	0.156177	18.15	0.15554	-18.08	0.07	
+SGD	-	223,270.4048	0.816861	-182,380.84	0.80867	180,552.08	-1,828.76	
Total				-146,740.05		158,256.21	11,516.16	

Investments with Outside Hedge Funds

This section appears only for accounts participating in our Hedge Fund Investor Site program and are investing in a participating hedge fund willing to provide the data.

Column	Description
As-of Date	The date of the investment.
Description	The name of the fund.
Investment Amount	The amount of the investment.

Other Investments Reported by Your Investment Advisor

This section appears only for client accounts of registered advisors that have external data they want to include in their IB statements.

Column	Description
Description	The name of the investment.
As-of Date	The date of the investment.
Investment Amount	The amount of the investment.

Net Stock Position Summary

This section is only available to customers who participate in Stock Borrow/Loan in Trader Workstation.

Column	Description
Symbol	The symbol of the position.
Description	The description of the position.
Shares at IB	The amount of shares held at IB.
Shares Borrowed	The amount of shares borrowed.
Shares Lent	The amount of shares loaned.
Net Shares	The summation of shares at IB, shares borrowed and shares loaned.

Transaction Summary

This optional section shows the total number of trades and total number of shares or contracts bought and sold for each asset class (stocks, options, warrants, bonds, etc.) in the quarter. This section only appears if you had transactions in the quarter.

Column	Description
Asset Class	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Total Number of Trades	The total number of trades executed in the current quarter for each asset class in which you had transactions.
Total Shares (or Contracts) Bought	The total number of shares or contracts bought in the current quarter for each asset class in which you had transactions.
Total Shares (or Contracts) Sold	The total number of shares or contracts sold in the current quarter for each class in which you had transactions.

Trades

The Trades section shows all trades, sorted by asset class, then by currency, then by symbol. Realized and MTM profit and loss is shown for all realized (closed) trades. For the purpose of cost basis and realized profit or loss, commissions are netted. For MTM profit or loss, commissions are not netted and are included as a separate line in the MTM Performance Summary above.

Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Wash Sales

For wash sales, the Realized P/L column will contain the net realized amount, including loss disallowed. Also, Closed Lots now appears in place of Open for closed lots for default election.

Field Descriptions

The data is grouped by asset class, currency and then by symbol.

Column	Description
Symbol	The symbol of the contract you traded.
Date/Time	The date and the time of the execution.
Exchange	The exchange that the trade took place.
Quantity	The number of units for the transaction.
T. Price	The transaction price.
C. Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.
MTM in XXX	MTM for Forex trades, where XXX is the base currency of your account.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each symbol section.

Totals by symbol:

- Total Quantity
- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Forex P/L Details

This section shows your Forex transactions, including any activity in a non-functional currency. This includes opening and closing transactions, which include closed lot details. If there is more than one closed lot, you can expand the row to display closed lot details.

Data is based on your functional currency. Totals for Proceeds, Basis and Realized P/L in your functional currency appear at the bottom of the section.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.
- This section is available in Advisor client statements but not in Advisor statements.
- If there is an FX P&L error, FX data will not be included and a message will appear instead in the [Forex Positions](#) section informing you that FX data is not available for the statement period.

Proceeds and Cost values are computed as follows:

- Proceeds will always be positive and Basis (Cost Basis) will always be negative. The open lot cost basis will match the transaction cost basis for buys and sells and will match the transaction proceeds for cover and sell short.

- For a transaction that is partially opening and partially closing, the row will display both O and C in the Codes column and will include an Opening Lot Summary row in the expanded lot details.

Column	Description
Description	The description of the activity.
Date/Time	The date and the time of the activity.
FX Currency	The non-functional currency involved in the activity.
Quantity	The number of units in the activity. When gaining currency, quantity is positive and when losing currency, quantity is negative.
Proceeds (in your functional currency)	<p>The proceeds in your functional currency resulting from the activity. Proceeds will always be positive.</p> <p>For closed lots, this is the proceeds of closing against the cost of opening. For transactions, proceeds are as follows:</p> <ul style="list-style-type: none"> For spot trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. For securities trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. For interest, dividends or deposits, the amount is the spot rate on the day of the transaction. <p>Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>
Basis (in your functional currency)	Cost basis, or the inverse of the proceeds (proceeds negated). This will always be negative.
Realized P/L (in your functional currency)	The realized profit and loss from the transaction or activity in your functional currency.
Code	The code abbreviation.

Option Exercises, Assignments and Expirations

The Option Exercises, Assignments and Expirations section includes any exercise, assignment and expiration activity for stocks, options, futures, futures options and structured products; as well as cash settlement for index options and structured products.

Field Descriptions

The data is grouped by Assignments, Exercises and Expirations, then by currency and then by option contract. Assignments and Exercises also display the underlying for each contract.

Column	Description
Symbol	The option contract and, for Assignments and Exercises, the underlying symbol of the contract.
Date/Time	The date and the time of the assignment, exercise or expiration.
Transaction Type	Assignment, Exercise or Expiration. Assignment underlying Transaction Types are either Sell (call option) or Buy (put option). Exercise underlying Transaction Types are Sell (put option) or Buy (call option).
Quantity	The number of units for the transaction.
T. Price	The transaction price.
C. Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.

Totals by currency:

- Total Proceeds
- Total Comm/Tax
- Total Realized P/L
- Total MTM P/L

Pending Exercises

This section shows all pending option exercises and lapses for the period of the statement.

Column	Description
Account ID	The Account ID. Appears only in consolidated statements.

Column	Description
Symbol	The option symbol.
Description	The description of the option position. For example: ABCD 17AUG13 5.0 C.
Trade Date	Date on which the option action was initiated.
Quantity	The number of units held in the option position.
Type	Exercise or Lapse.

Incoming Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
C. Price	The closing price of the symbol.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for incoming trade transfers that are delivered and negative for incoming trade transfers that are received.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	MTM P/L can be calculated by taking the difference of the closing and transaction price and multiplying it by quantity and subtracting out the away broker's charge(s).
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Outgoing Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.

Column	Description
Symbol	The symbol of the trade transfer.
Date	The date of the trade transfer.
Instruction	The name of the instruction.
Quantity	The number of units.
T. Price	The transaction price of the trade transfer.
C. Price	The closing price of the symbol.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for outgoing trade transfers that are delivered and negative for outgoing trade transfers that are received.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	MTM P/L can be calculated by taking the difference of the closing and transaction price and multiplying it by quantity.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each direction; either delivered or received.

Totals by symbol:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by date:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total T. Amount
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Unsettled Transfers

This section details DVP, NSCC, CMTA, and GUS trade give-ups into and out of our broker. For give-up transactions, the trade will appear from the day of trade until the day of settlement broken into trade date sections and sorted by the stage of the give-up process. Give-up trades also appear in the Trades section of the statement as trades on the trade date, and are removed from the Trades section on the settlement date as a transfer. Take-up trades appear from the day of notification until the day of settlement. They also appear in the Trades section of the statement on the date of trade notification. Give-up and take-up trades appear together and are differentiated by a To (give-up) or a From (take-up) indicator in the Direction column.

Column	Description
Stage	The status of the unsettled transfer.
Symbol	The symbol of the unsettled transfer.
Trade Date	The trade date of the unsettled transfer.
Target Settlement	The expected settlement date.
Direction	From or to.
Instruction Name	The name of the instruction.
Quantity	The number of units of the unsettled transfer.
Trade Price	The trade price of the unsettled transfer.
Proceeds	Proceeds can be calculated at the quantity multiplied by the trade price.

Totals

Total amounts for the following fields are displayed for each date, and for your base currency at the bottom of the table:

- Proceeds

Unbooked Trades

This section shows details about trades that are immediately given up to a third-party broker and are not booked into your IB account before being given up.

Column	Description
Symbol	The symbol of the unbooked trade.
Date/Time	The date and time of the unbooked trade.
Exchange	The exchange where the transaction took place.
Quantity	The number of units.
T. Price	The transaction price of the unbooked trade.
T. Amount	The transaction amount of the unbooked trade.
Comm/Tax	The commission and tax amount applied to the unbooked trade.
Code	The code abbreviation.

Commission Details

This optional section shows IB unbundled, exchange, clearing and regulatory fees. It is available in daily statements.

Column	Description
Symbol	The symbol of the trade.
Date/Time	The date and time of the trade.
Quantity	The number of units.
Total Commission	The total commission applied to the trade.
Broker Charges - Execution	The total amount of execution charge applied to the trade.
Broker Charges - Clearing	The total amount of clearing charge applied to the trade.
Third Party Charges - Execution	The total amount of third party execution charges applied to the trade.
Third Party Charges - Clearing	The total amount of third party clearing charges applied to the trade.
Third Party Charges - Fee	The total amount of third party regulatory charges applied to the trade.
Other	The total amount of other charges applied to the trade.

Totals

Total amounts for the following fields are displayed for each currency:

- Total Commission
- Broker Charges - Execution
- Broker Charges - Clearing
- Third Party Charges - Execution
- Third Party Charges - Clearing
- Third Party Charges - Regulatory
- Third Party Charges - Other

Price Adjustments

This section shows any price adjustments that were made to your account based on actual execution prices of your futures. Each adjustment transaction includes the trade date, underlying symbol, and amount.

Column	Description
Date	The date the adjustment occurred.
Description	The description of the adjustment.
Amount	The amount of the adjustment.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Commission Adjustments

This section shows any commission adjustments that were made to your account based on actual commission charges.

Column	Description
Date	The date the adjustment occurred.
Description	The description of the adjustment.
Amount	The amount of the adjustment.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Option Cash Settlements

This section shows the details of index options that settle into cash, but there are cases when an equity option may partly settle into cash due to a corporate action on the underlying.

Column	Description
Date	The date the option cash settlement occurred.
Description	The description of the option cash settlement .
Amount	The amount of the option cash settlement .
MTM P/L	The MTM P/L for the option cash settlement.
Realized P/L	The realized P/L for the option cash settlement.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount
- MTM P/L
- Realized P/L

MTM P&L on Previous Day's/Prior Period Positions

This section shows the MTM Profit and Loss on the previous single or multiple day's positions. It is sorted by asset class and currency. Prior MTM profit or loss not in the base currency is converted to the base currency at the exchange rate in effect on the day of the prior period calculation.

MTM profit and loss is calculated in two components: MTM gains from transactions during the statement period and MTM gains or losses for positions that are carried into a new trading day.

Field Descriptions

The data is grouped by asset class and then currency.

Column	Description
Symbol	The symbol of the position.
Description	The description of the position.
Date	The date of the MTM P&L on previous day's positions.
Price	The position's market price as of the referenced date.
MTM P&L on Previous Day's Positions	The difference between the previous and current closing price of the position multiplied by the quantity.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- MTM P&L on Previous Day's Positions

IBG Notes

If you hold IBG Notes, your statement will contain an this section, which shows the date the notes were purchased or sold, a description of the action taken, the amount and the Commissions that the holder of the notes has paid for the statement period.

Column	Description
Date	The date of the transaction.
Description	The description of the transaction.
Amount	The amount of the description.
Commissions	The commission amount applied to the transaction.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount
- Commissions

Withholding Tax

This section shows any required tax withholdings. In rare cases, local tax authorities will require us to withhold taxes.

Column	Description
Date	The date of the withholding tax.
Description	The description of the withholding tax.
Amount	The amount of the withholding tax.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Transaction Fees

A broad-based Transaction Fee is triggered by various types of transactions and is imposed either as a percentage of a transaction's full value, or as a flat fee. This section shows transaction tax withholdings, sorted by asset class and currency.

Column	Description
Date/Time	The date and time of the transaction that relates to the transaction tax.
Symbol	The symbol relating to the transaction tax.
Description	The description relating to the transaction tax.
Quantity	The number of units relating to the transaction tax.
Trade Price	The trade price relating to the transaction tax.
Tax Amount	The tax amount associated with the trade.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each asset class section.

- Tax Amount

Corporate Actions

This section shows corporate actions, sorted by asset class and currency.

Column	Description
Report Date	The day that the corporate action is reflected on the statement.
Date/Time	The date and time of the corporate action.
Description	The description of the corporate action.
Quantity	The quantity related to the corporate action.
Proceeds	The proceeds related to the corporate action.
Value	The value related to the corporate action.
Realized P/L	The realized P/L associated with the corporate action.
Code	The code abbreviation.

Closed Lot and Wash Sale Details

Closed Lot and Wash Sale details are displayed at the bottom of each currency section when there is realized P/L with either a closed lot or wash sale. To include this section in your Activity Statement, you must select the *Hide details for Positions, Trades and Client Fees sections* check box in a customized statement template. Note that this record is not included in default monthly or annual statements.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Proceeds
- Value
- Realized P/L

Transfers

This section shows position transfers to or from another broker. Types of position transfers may include Automated Customer Account Transfer Service (ACATS) in the U.S. and Account Transfer on Notification (ATON) in Canada. The section also displays internal transfers and transferred lots. The section is sorted by asset class and currency.

Column	Description
Symbol	The symbol of the transfer if applicable.
Date	The date of the transfer.
Type	The type of transfer; ACATS, Internal, etc. Net commissions transfers from a Fully Disclosed or Non-Disclosed Broker to a Proprietary Account for Broker-Dealers appear as "Markup Revenue."
Direction	In or out.
Transfer Account	The account number of the contra broker.
Transfer Company	The name of the contra broker.
Cash Amount	The amount of cash transferred if applicable.
Qty	The number of units transferred.
Transfer Price	The transfer price of the transfer.
Market Value	The market value of the transfer.
Realized P/L	The realized P/L associated with the transfer.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each asset class section:

- Cash Amount
- Market Value
- Realized P/L

Custody Transfers

This section displays asset transfers for your custody away account, organized by asset class then currency. In a custody arrangement, your margin funds are held in an account outside of Interactive Brokers. For Cash, only the Custody Agent, Date and Amount columns appear.

Column	Description
Symbol	Symbol of the asset.
Custody Agent	Custodian of the custody account.
Date	Date of the transfer.
Quantity	Quantity of assets transferred.
Price	Current market price of the asset as of the statement date.
Value	Current value of the asset as of the statement date.
Code	The code abbreviation.

Totals

The total Value is displayed for each currency.

Dividends

This section lists all dividend payments (as of the payment date) sorted by currency. Each currency total is displayed in your base currency. In addition, each line shows the price per share, the applicable currency and the income type (for example, Ordinary Dividend).

Column	Description
Date	The date of the dividend.
Description	The description of the dividend. For Proprietary Trading Group STL accounts, descriptions have "to \$account" or "from \$account" appended for dividend allocations.
Amount	The amount of the dividend.
Code	The Code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Payment In Lieu Of Dividends

This section shows payment in lieu of dividends, sorted by currency. If you buy a dividend paying stock on margin and we lend that stock, you do not receive dividends but instead receive a payment in lieu of dividends. This is treated as ordinary income.

Column	Description
Date	The date of the payment in lieu of dividend.
Description	The description of the payment in lieu of dividend.
Amount	The amount of the payment in lieu of dividend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Client Fees

Advisors and Brokers who charge fees to their clients have a Client Fees section included in their master account statement. The Client Fees section is split up by commissions and fees. It is sorted by currency then by account. Commission or fee revenues from the client are shown in the Revenue column, and commission expenses paid to IB for execution and clearing services are shown in the Expense column. The net is the profit made by the advisor or broker. Fees in a non-base currency are translated to the base currency using the conversion rate in effect on the day of the fee.

Advisors and Brokers can view expenses and revenues for each account on a separate line in the statement. In HTML/WEB-formatted daily statements, each account is expandable and collapsible. In HTML/WEB- or PDF-formatted monthly and annual statements, only the summaries are displayed. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view the details.

Column	Description
Account ID	The account number.
Date/Time	The date and time of the client fee.
Description	The description of the client fee.
Revenue	The amount of revenue associated with the client fee.
Expense	The amount of expense associated with the client fee.
Net	The net of revenues and expenses.
Net in Base	The net amount in base currency.
Revenue in Base	The amount of revenue in base currency.
Expense in Base	The amount of expense in base currency.

Totals

Total amounts for the following fields appear at the bottom of commissions and fees.

- Revenue
- Expense
- Net

Client Fee Expense Details

This section shows details of all client fee expenses for the period and can be viewed by Financial Advisors and Broker Masters only.

Column	Description
Account ID	The account number.

Column	Description
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the client fee.
FX Rate to Base	The conversion rate from asset currency to base currency.
Date/Time	Date and time of the fee expense.
Revenue	Amount of commission received from the client.
Trade ID	Trade ID.
Exec ID	Execution ID of the transaction.
Total Commission	The amount of commission.
Broker Execution Charge	Broker execution fee.
Clearing Charge	Clearing charges.
Third-Party Execution Charge	Third-party execution fee.
Third-Party Regulatory Charge	Third-party regulatory fee.
Other	Other fee expenses.
Net	Net amount received after expenses have been paid.
Net/Base	Net amount received after expenses have been paid, converted to your base currency.

Totals

Total amounts appear at the bottom for all columns.

Soft Dollar Activity

The Soft Dollar Activity table shows how much has been paid to your soft dollar vendors. This information appears only if you are participating in IB's Soft Dollar Program.

Note: For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.

Column	Description
Date	The date of the soft dollar activity.
Description	The description of the soft dollar activity.
Amount	The amount of the soft dollar activity.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Advisor Fees

This section includes Advisor fees and is sorted by currency, converted to the base currency in effect on the day of the fee.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Other Fees

This section details miscellaneous charges and is sorted by currency, converted to the base currency in effect on the day of the fee.

Column	Description
Date	The date of the fee.
Description	The description of the fee.
Amount	The amount of the fee.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Deposits & Withdrawals

This section shows all incoming and outgoing cash transactions for your account.

Column	Description
Date	The date and time of the deposit or withdrawal.
Description	The description of the deposit or withdrawal.
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

GST/HST/PST Details

This optional section shows information related to sales taxes charged in Canada.

Column	Description
Account	The Account ID. Appears only in consolidated statements.
Date	The date of the sales tax.
Description	The description of the sales tax.
Country	The country in which the tax is applicable. Currently, the only country is Canada.
Type	For Canada: <ul style="list-style-type: none"> • GST (General Sales Tax) • HST (Harmonized Sales Tax) • QST (Quebec Provincial Sales Tax)
Payer	Account ID of the account that paid the tax. This column appears when there is sales tax for an advisor account.
Taxable Amount	The amount of the original activity that is subject to the sales tax.
Tax Rate	The tax rate for the country and type of sales tax.
Sales Rate	The amount of the sales tax.
Code	The code abbreviation.

Interest Accruals

This section shows interest accruals for each currency held and are converted to your base currency using the conversion rates in effect at the time of the transaction. Interest is paid and charged once a month after each month's close. We accrue interest daily during the month. When interest is actually posted to the account, the daily accruals are reversed. Interest accruals are a balance sheet item and are included in the Net Asset Value (NAV) in Base Currency section of the statement.

Field Descriptions

The Base Currency Summary section is always displayed first, followed by a section for each additional currency.

Field	Description
Starting Accrual Balance	The balance of interest accruals at the start of the period.
Interest Accrued	The amount of interest accrued for the period.
Accrual Reversal	The amount of the accrual reversal for the period.
FX Translation	Because FX translation rates change from period to period, there will be differences in the translated base currency balances.
Ending Accrual Balance	The balance of interest accruals at the end of the period.

Credit Interest Details

This section shows the amount of interest paid on long cash balances. It is only available for daily statements and statements that cover a range of dates and is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Rate (%)	The interest rate for the applicable tier.
Security Principal	The amount in the security segment.
Futures Principal	The amount in the futures segment.
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
Total Interest	The sum of security interest and futures interest.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Security Interest
- Futures Interest
- Total Interest

Debit Interest Details

This section shows the amount of interest charged on cash balances. It is only available for daily statements and statements that cover a range of dates and is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Rate (%)	The interest rate for the applicable tier.
Security Principal	The amount in the security segment.
Futures Principal	The amount in the futures segment.
Security Interest	The interest charged in the security segment.
Futures Interest	The interest charged in the futures segment.
Total Interest	The sum of security interest and futures interest.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Security Interest
- Futures Interest
- Total Interest

Short Credit Interest Details

This section shows the amount of interest paid on short sale proceeds cash balances. It is only available for daily statements and statements that cover a range of dates and is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Rate (%)	The interest rate for the applicable tier.
Security Principal	The amount in the security segment.
Futures Principal	The amount in the futures segment.
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
Total Interest	The sum of security interest and futures interest.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Security Interest
- Futures Interest
- Total Interest

Non-Direct Hard to Borrow Details

Customers who short stock pay a fee. This section of the Activity Statement displays daily shorted stocks and the associated borrow rates and fees. It is enabled by request.

Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the short stock position.
Quantity	The number of units of the short stock position.
Price	<p>The adjusted closing price of the short stock position.</p> <p>In determining the cash deposit required to collateralize a stock borrow position, the general industry convention is to require a deposit equal to 102% of the prior day's settlement price, rounded up to the nearest whole dollar and then multiplied time the number of shares borrowed. As borrow rates are determined based on the value of the loan collateral, this convention impacts the cost of maintaining the short position, with the impact being most significant in the case of low-priced and hard-to-borrow shares. For an example of this adjusted price, see the related Knowledgebase article.</p> <p>The value in this column is the rate that is determined after Interactive Brokers applies the 102% markup and rounding.</p>
Value	Price x Quantity.
Fee Rate (%)	The borrow fee rate for the short stock position.
Borrow Fee	(Value x Fee Rate)/360.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee

Direct Securities Borrowed

This section for Portfolio Margin customers shows details of securities directly borrowed via Stock Borrow/Loan. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Column	Description
Symbol	The symbol of the security borrowed.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Borrowed Activity

This section for Portfolio Margin customers shows the borrow activity of securities directly borrowed via Stock Borrow/Loan.

Column	Description
Symbol	The symbol of the security borrowed.
Date	The date of the borrow.
Description	The description of the borrow.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Fee Rate (%)	The fee rate expressed in percent to borrow the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Borrowed Fee Details

This section for Portfolio Margin customers shows details of direct borrow fees for securities directly borrowed via Stock Borrow/Loan.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the security borrowed.
Exchange	The exchange that facilitated the borrow.
Start Date	The first day the security was borrowed.
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the borrow.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee
- IB Carry Charge
- IB Ticket Charge
- Total Charges

Direct Securities Lent

This section for Portfolio Margin customers shows details of securities directly lent via Stock Borrow/Loan. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Column	Description
Symbol	The symbol of the security lent.
Exchange	The exchange that facilitated the lending.
Transaction ID	The transaction ID of the lent security.
Quantity	The number of shares lent out.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Lent Activity

This section for Portfolio Margin customers shows the lending activity of securities directly lent via Stock Borrow/Loan.

Column	Description
Symbol	The symbol of the security lent.
Date	The date of the lend.
Description	The description of the lend.
Exchange	The exchange that facilitated the lend.
Transaction ID	The transaction ID of the security lent.
Quantity	The number of shares lent out.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Direct Securities Lent Fee Details

This section for Portfolio Margin customers shows details of direct lend fees for securities directly lent via Stock Borrow/Loan.

Column	Description
Value Date	The date used to determine the hard to borrow details.
Symbol	The symbol of the security lent.
Exchange	The exchange that facilitated the lend.
Start Date	The first day the security was lent.
Quantity	The number of shares lent out.
Collateral Amount	The collateral amount of the lend.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Lend Fee	Calculated by multiplying the collateral amount and the fee rate and then dividing by 360.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the lend.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Lend Fee
- IB Carry Fee
- IB Ticket Charge
- Total Charges

Securities Pre-Borrowed

This section for Portfolio Margin customers shows details of securities pre-borrowed via the Pre-Borrow Program. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol.

Column	Description
Symbol	The symbol of the security borrowed.
Transaction ID	The transaction ID of the borrow.

Column	Description
Quantity	The number of shares borrowed.
Excess Quantity	The amount overborrowed for the short position.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Securities Pre-Borrowed Activity

This section for Portfolio Margin customers shows the borrow activity of securities pre-borrowed via the Pre-Borrow Program.

Column	Description
Symbol	The symbol of the security borrowed.
Date	The date of the borrow.
Description	The description of the borrow.
Exchange	The exchange that facilitated the borrow.
Transaction ID	The transaction ID of the borrow.
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

Securities Pre-Borrowed Fee Details

This section for Portfolio Margin customers shows details of borrow fees for securities pre-borrowed via the Pre-Borrow Program.

Column	Description
Value Date	The date used to determine the hard to borrow details.

Column	Description
Symbol	The symbol of the security borrowed.
Start Date	The first day the security was borrowed.
Quantity	The number of shares borrowed.
Collateral Amount	The collateral amount of the borrow.
Fee Rate (%)	The fee rate expressed, in percent, to borrow/lend the security.
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$.
IB Carry Charge	The total amount of the IB carry charge.
IB Ticket Charge	A one-time fee that is charged only on the first day of the borrow.
Total Charges	The sum of the borrow fee, IB carry charge and the IB ticket charge.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Borrow Fee
- IB Carry Charge
- IB Ticket Charge
- Total Charges

IB Managed Securities Lent

This section for customers participating in the Stock Yield Enhancement Program shows details of securities lent. The data in this section is sorted by currency. To see more detail for a particular symbol, click the symbol.

Column	Description
Symbol	The symbol of the security lent.
Transaction ID	The transaction ID of the lent security.
Quantity	The number of shares lent out.
Net Fee Rate (%)	The net lend fee percentage rate for the ending date of the statement.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

IB Managed Securities Lent Activity

This section for customers participating in the Stock Yield Enhancement Program shows the lending activity of securities lent.

Column	Description
Symbol	The symbol of the security lent.
Date	The date of the lend.
Description	The description of the lend.
Transaction ID	The transaction ID of the security lent.
Quantity	The number of shares lent out.
Net Fee Rate (%)	The net lend fee percentage rate for the ending date of the statement.
Collateral Amount	The collateral amount of the lend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Collateral Amount

IB Managed Securities Lent Fee Details

This section for customers participating in the Stock Yield Enhancement Program shows details of lend fees for securities lent.

Column	Description
Value Date	The date used to compute the lend fee details.
Symbol	The symbol of the security lent.
Start Date	The first day the security was lent.
Quantity	The number of shares lent.
Collateral Amount	The collateral amount of the lend.
Market Fee Rate (%)	The current market fee percentage rate.
Gross Lend Fee	The total amount that IB collects for lending your fully-paid shares.
Net Lend Fee Rate (%)	The net lend fee percentage rate.
Net Lend Fee	Gross Lend Fee – IB Mgmt Charge. This is the amount you receive for allowing IB to lend your fully-paid shares.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Gross Lend Fee
- IB Mgmt Charge
- Net Lend Fee

Change in Dividend Accruals

This section displays the change in dividend accruals for the period. At the top of the section is the Starting Dividend Accruals in Base Currency, followed by a list of accrued dividends sorted by currency and underlying symbol. At the bottom of this section is the Ending Dividend Accruals in Base Currency. The postings (with code Po) are done for new accrual additions to the account. The reversals (with code Re) are done for the following three reasons: correction in dividend accruals, cancellation in dividend accrual, and reversal due to payout in cash.

Dividend Accruals are a balance sheet item and are included in the Net Asset Value (NAV) In Base Currency section of the statement.

Column	Description
Symbol	The symbol of the position relating to the dividend.
Date	The date of the change in dividend accrual.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amnt	Gross Rate x Quantity.
Net Amnt	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency, and at the bottom of each asset class section:

- Tax
- Fee
- Gross Amnt
- Net Amnt

In addition, the following rows appear in the table:

Starting Dividend Accruals in Base Currency	The first row in the table shows the outstanding amount of dividends as of the beginning of the report date.
---	--

Ending Dividend Accruals in Base Currency	The last row in the table shows the outstanding amount of dividends as of the end of the report date.
---	---

Open Dividend Accruals

This section displays all the open dividend accruals that will be paid out on the pay date.

Column	Description
Symbol	The symbol of the position relating to the dividend.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amnt	Gross Rate x Quantity.
Net Amnt	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The Code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency, and at the bottom of each asset class section:

- Tax
- Fee
- Gross Amnt
- Net Amnt

Broker Interest Paid

Broker interest paid is the interest that is actually paid after the close of the month. Interest that has been accrued during the month is backed out of the Interest Accruals section of the statement at the time of recognition of interest paid. The Broker Interest Paid section is sorted by currency, converted to the base currency, and tied to the Mark-to-Market Performance Summary in Base and Cash Report sections of the statement.

Column	Description
Date	The date when the interest posted to the account.
Description	The description of the interest. For interest allocations, the descriptions are appended with "to \$account" or "from \$account."
Amount	The amount of interest paid out.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency:

- Amount

Broker Interest Received

Broker interest received is the interest that is actually received after the close of the month. Interest that has been accrued during the month is backed out of the Interest Accruals section of the statement at the time of recognition of interest received. The Broker Interest Received section is sorted by currency, converted to the base currency, and tied to the Mark-to-Market Performance Summary in Base and Cash Report sections of the statement.

Column	Description
Date	The date when the interest posted to the account.
Description	The description of the interest. For interest allocations, the descriptions are appended with "to \$account" or "from \$account."
Amount	The amount of interest received.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section in that currency and in your base currency:

- Amount

Bond Interest Paid

Bond interest is paid on a coupon date and reflects interest paid during the coupon period. If you purchase a bond in the middle of a coupon period, you will owe the previous owner of the bond interest for the period in which you do not own the bond. Bond Interest Paid reflects the amount paid to the previous owner of the bond. The total number in this section is backed out of the Dividends column in the MTM Performance Summary in Base section of the statement at the time of recognition of interest paid. The Bond Interest Paid section also ties to the Cash Report section of the statement.

Column	Description
Date	The date when the bond interest posted to the account.
Description	The description of the bond interest.
Amount	The amount of bond interest paid out.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Bond Interest Received

Bond interest is paid on a coupon date and reflects interest paid during the coupon period. If you sell a bond in the middle of a coupon period, the new owner of the bond will owe you interest for the period you owned the bond. The total number in this section is backed out of the Dividends column in the MTM Performance Summary in Base section of the statement at the time of recognition of interest received. The Bond Interest Received section also ties to the Cash Report section of the statement.

Column	Description
Date	The date when the bond interest posted to the account.
Description	The description of the bond interest.
Amount	The amount of bond interest received.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Soft Dollar Activity

The Soft Dollar Activity table shows how much has been paid to your soft dollar vendors. This information appears only if you are participating in IB's Soft Dollar Program.

Note: For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.

Column	Description
Date	The date of the soft dollar activity.
Description	The description of the soft dollar activity.
Amount	The amount of the soft dollar activity.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

CFD Charges

This section displays CFD charges.

Column	Description
Date	The date of the CFD charge.
Symbol	The symbol related to the CFD charge.
Description	The description of the CFD charge. For interest and fee allocations, the descriptions are appended with "to \$account" or "from \$account."
Received	The amount received.
Paid	The amount paid.
Total	The total amount of CFD charges.
Code	The code abbreviation.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Received
- Paid
- Total

Contract Information

This section displays the security IDs for stocks and bond as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the contract traded.
Security ID	The CUSIP or ISIN number of the contract. CUSIP information is available only if you are subscribed to the CUSIP Service market data subscription, but ISIN will appear for non-US products and other products where applicable.
Multiplier	The multiplier of the security.
Expiry	The expiration of the security if applicable.
Type	Put or call.
Strike	The strike price of the security.
Issue Date	The issue date of the security if applicable.
Maturity	The maturity of the security if applicable.

Segregated Settled Stock Positions

This section displays the segregated quantity for long stock positions. This section only appears in monthly statements for IB-CA accounts.

Column	Description
Symbol	The symbol of the stock position.
Description	The description of the stock.
Segregated Position	The segregated position quantity.

Options Distribution by Expiration

This section displays the option positions held by expiration. The section is an optional section.

Column	Description
Symbol	The symbol of the option position.
Description	The description of the option position.
Quantity	The number of units held of the option position.
Cost Basis in Base	Quantity x Cost Basis.
Value in Base	Quantity x Closing Price.
Unrealized P/L in Base	Value – Cost Basis.

Base Currency Exchange Rate

This section gives an overview of the exchange rates versus base currency for the statement period. It appears as "Daily Conversion Rates" in the Customize Statements section of the Activity Statement page. This section appears in multi-currency statements.

Column	Description
Currency	The currency abbreviation. These are listed in alphabetical order.
Exchange Rate	The currency exchange rate as of the report date. For closing rates, we use the midpoint of the bid/ask as reported by Reuters just prior to 4:00 PM ET.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
------	---------

A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Notes/Legal Notes

Includes additional notes and legal statements pertaining to activity described on Activity Statements.

Notes

1. Stock transactions settle on the trade date plus three days and securities options settle on the trade date plus one day. Ending settled cash reflects the cash which has actually settled.
2. Unless otherwise noted, Interactive Brokers acted as agent in the execution of the above transactions. For those exchanges where IB is not self-clearing, IB may use one of the following clearing agents: Interactive Brokers Securities Japan, Inc., Interactive Brokers (U.K.) Limited, Timber Hill Canada Company, Timber Hill Europe AG, Timber Hill LLC, Timber Hill Securities Hong Kong Limited, ABN Amro Clearing Singapore Pte. Ltd., ABN Amro Clearing Sydney Pty Ltd., BBVA Bancomer, S.A., BNP Paribas Commodity Futures, Inc., BNP Securities Services, Milan Branch, Citibank International plc, Euroclear Bank S.A./N.V., Shinhan Securities Co., Ltd., Skandinaviska Enskilda Banken AB, Société Générale Zurich branch.
3. Interactive Brokers LLC receives compensation from fund companies in connection with the purchase and holding of mutual fund shares by customers of Interactive Brokers LLC. Such compensation includes, but is not limited to, Rule 12b-1 fees which are paid out of the funds assets. The source and amount of any remuneration received by Interactive Brokers LLC in connection with a transaction will be furnished upon written request of the customer.
4. Quantities preceded by a "-" sign indicate sell transactions. Other transactions are purchases. The settlement date for stock transactions is trade date + 3 business days, except for transactions on XETRA, which settle on trade date + 2 business days. Option transactions settle on trade date + 1 business day.
5. In case of partial executions, commissions are charged on the total quantity executed on the original order. The commission is displayed on the first partial execution only.
6. Each closed lot indicated above with a reference to note (6) was chosen by the end of the trading day to be sold versus the specific opening purchase identified in that row.
7. Trade execution times are displayed in Eastern Time.
8. Applicable commodity Regulatory Fees for your transactions is available on the IB website at <http://www.interactivebrokers.com/en/p.php?f=commission&p=futures>.
9. Borrow Fee Rate represents the cost to borrow stock expressed in percent per annum. It is applied to the cash collateral amount on the stock borrow contract and is separate from any interest earned on credit cash balances. Similarly, Loan Fee Rate represents the benefit to lend stock. A positive rate indicates a cost to the borrower/benefit to the lender and a negative rate indicates a benefit to the borrower/cost to the lender. In general, the fee rates for hard-to-borrow stocks are higher than for normal availability stocks.

Fixed Income Notes

1. Call features for bonds or preferred stocks may affect the yield. For zero coupon, compound interest and multiplier securities, there are no periodic payments and securities may be callable below maturity value without notice to holder unless registered. For asset-backed securities, the actual yield may vary depending on the speed at which the underlying note is pre-paid. For additional information regarding bond yield, please contact the IB Help Desk at: help@interactivebrokers.com. If this debt security is unrated by a nationally recognized statistical rating organization, it may pose a high risk of default. You should consult a financial advisor to determine whether unrated bonds are appropriate for your portfolio in light of your goals and your financial circumstances.

Legal Notes

1. Please promptly report any inaccuracy or discrepancy in this statement, or in your account. Contact the IB Customer Service Department in writing using the form available on the IB website. You may also contact IB by phone, but if you report an error by phone, you should re-confirm such oral communication in writing in order to protect your rights, including rights under the Securities Investor Protection Act (SIPA).
 - Interactive Brokers LLC, www.interactivebrokers.com, 877-442-2757 (U.S.)
 - Interactive Brokers (UK) (Ltd), www.interactivebrokers.co.uk, 00800-42-276537 (Intl)
 - Interactive Brokers Canada Inc., www.interactivebrokers.ca, 877-745-4222 (Can.)
2. Unless otherwise noted, Interactive Brokers acted as agent in the execution of the above transactions. For those exchanges where IB is not self-clearing, IB may use one of the following clearing agents: Interactive Brokers (U.K.) Limited, Timber Hill Canada Company, Timber Hill Europe AG, Timber Hill LLC, Timber Hill Securities Hong Kong Limited, BBVA Bancomer, S.A., BNP Paribas Commodity Futures, Inc., BNP Securities Services, Milan Branch, Citibank International plc, Euroclear Bank S.A./N.V., Fortis Clearing Singapore Pte. Ltd., Fortis Clearing Sydney Pty Limited, Newedge Group S.A., Shinhan Securities Co., Ltd., Skandinaviska Enskilda Banken AB, Société Générale Zurich branch.
3. IB acts as agent or riskless principal in foreign currency exchange transactions. Such transactions are executed against an IB affiliate or a third party, which acts as principal in such transactions and may have a long or short position and may have profited or lost in connection with the transaction. Foreign currency exchange transactions executed by Customer through IB are not regulated or overseen by the SEC or the CFTC.
4. Trades marked with the exchange indicator of TMBR were effected by IB as agent through a market making affiliate, which acted as principal in the transaction and may have a long or short position in the security and may have profited or lost in connection with the transaction.
5. All VWAP trades are effected pursuant to an average price formula based on a reference price provided by a third-party data provider. Additional information and reference prices are available upon request. IB, as agent, effects VWAP transactions through a market making affiliate, which acts as principal in such transactions and may have a long or short position in the security and may have profited or lost in connection with the transaction.
6. IB accepts liquidity rebates from Alternative Trading Systems and exchanges for certain orders. IB receives payment for some option orders pursuant to exchange-mandated marketing fee programs or other arrangements. IB does not generally accept payment for order flow for security futures orders. To the extent permissible under exchange rules, IB may direct customer stock, option, futures, or security futures orders to its market making affiliate Timber Hill LLC, or to another affiliate, for execution. In such cases IB's affiliate may act as principal in the resulting transaction and may earn a profit or incur a loss in connection with the transaction. The source and nature of any compensation received by IB in connection with any transaction is available upon written request of the customer. For further information, check the IB website or email help@interactivebrokers.com.
7. For security futures trades, if not already indicated on this statement, information about the time of any transaction, the identity of the counterparty to the transaction, and whether IB is acting as agent or principal, as agent for the counterparty, as agent for both parties to the contract, or as principal, and if acting as principal, whether the transaction was a block transaction or an exchange for physicals transaction, will be available upon written request of the customer.
8. Customer is requested to promptly advise Interactive Brokers of any material change in Customer's investment objectives or financial situation.

9. A financial statement of Interactive Brokers LLC is available for your personal inspection at www.interactivebrokers.com or at its offices, or a copy of it will be mailed upon your written request.
10. Deposits held away from Interactive Brokers LLC may not qualify under SIPC protection.

Multi-Account Summary

This default statement is a simplified summary available to users with linked accounts and multi-account structures such as institution accounts. The Multi-Account Summary is available for statements with a Date of Daily, Monthly or Date Range, and a format of HTML or PDF.

Statement Sections

- [Account Information](#)
- [NAV Summary](#)
- [Profit and Loss Summary](#)
- [Open Positions](#)
- [Trades](#)
- [Cash and Position Activity](#)

Account Information

This section of the Multi-Account Summary includes key attributes of your IB account.

Field	Description
Name	Account name
Account/Master Account	Account number (ID) of the person who generated the statement. For institution accounts, this is the Account ID of the Master Account.
Accounts Included	Lists the Account IDs of the accounts included in the statement.
Base Currency	The base currency of your account.

NAV Summary

This section shows the Starting and Ending Net Asset Value and Time Weighted Rate of Return (percentage) for all accounts included in the statement.

Column	Description
Name	The name of the account holder.
Account	The Account ID and name of the account.
Account Type	The account type. For example, a Multi-Account Summary statement generated by an Advisor that included the Master account and two client accounts would list the Account Types as Advisor Master and Advisor Client.

Column	Description
Starting Net Asset Value	The Net Asset Value of the account at the start of the period of the statement.
Ending Net Asset Value	The Net Asset Value of the account at the end of the period of the statement.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Profit and Loss Summary

This section of the Multi-Account Summary shows the Mark-to-Market (MTM), realized and unrealized profit or loss for all accounts included in the statement.

Column	Description
Name	The name of the account holder.
Account	The Account ID and name of the account.
MTM	The Mark-to-Market profit or loss for each account included in the statement.
Realized	The realized profit or loss for each account included in the statement.
Unrealized	The unrealized profit or loss for each account included in the statement.

Open Positions

This section of the Multi-Account Summary shows all open positions sorted by currency, then asset class, then symbol for all accounts included in the statement. Details by symbol, including account, are expandable and collapsible.

Column	Description
Symbol	The symbol of the position held in your account. Symbols with a plus sign next to them can be expanded or collapsed to reveal additional detail.
Account	The Account ID and name of the account. This information appears only when a symbol has been expanded to reveal additional detail.
Quantity	The number of shares or contracts held for the position.
Cost Basis	The cost basis of the position.
Close Price	The closing price of the position as of the report date.
Value	The value of the position. Value = Quantity * Close Price.

Column	Description
Unrealized P/L	The unrealized profit or loss of the position. Unrealized P/L = Value of Position – Cost Basis.
Code	The code abbreviation.

Totals

Total amounts for Cost Basis, Value and Unrealized P/L appear at the bottom of each section.

Trades

Shows all trades, sorted by asset class then symbol for all accounts included in the statement. Details by symbol are expandable and collapsible for a daily activity statement. To see more detail for a particular symbol, click the symbol.

Column	Description
Symbol	The symbol of the contract you traded.
Account	The Account ID and name of the account. This information appears only when a symbol has been expanded to reveal additional detail.
Buys	
Quantity	The number of shares or contracts in the transaction.
Avg. Price	The average price at which the symbol was bought.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys.
Sells	
Quantity	The number of shares or contracts in the transaction.
Avg. Price	The average price at which the symbol was sold.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be positive for sales.

Totals

Totals for Proceeds appear at the bottom of each section.

Cash and Position Activity

This section of the Multi-Account Summary shows all cash activity for all accounts included in the statement, including dividends, interest, fees, deposits, withdrawals and position transfers.

Column	Description
Name	The name of the account holder.
Account	The Account ID and name of the account.
Dividends	Includes all dividends and payments in lieu, but no dividend accruals.
Interest	Includes all bond and broker interest but no interest accruals.
Fees	Includes all fees.
Deposits	Includes all cash deposits.
Withdrawals	Includes all cash withdrawals.
Position Transfer In	Includes value of all inbound position transfers.
Position Transfer Out	Includes value of all outbound position transfers.

Quarterly Activity Summary

The Brokerage Account Quarterly Activity Summary is a simplified quarterly activity statement for Advisors and their clients. Advisor Masters can view quarterly summaries for their clients. There are two versions of the Quarterly Activity Summary - a default version and a version for Advisors who have been granted additional advisor authorizations ("full-service" advisors).

Statement Sections

- [Account Information](#)
- [Net Asset Value](#)
- [Open Positions](#)
- [Trades Summary](#) (default version)
- [Trades](#) (version for Advisors who have been granted additional advisor authorizations)
- [Deposits and Withdrawals](#) (included only for Advisors who have been granted additional advisor authorizations)
- [Other Information](#)
- [Codes](#)

Account Information

This section summarizes key attributes of the client account for whom Quarterly Activity Summary is generated.

Field	Description
Account Holder(s)	The name of the account holder. If a joint account, the names of both account holders appear here.
Address of Account Holder(s)	The address of the account holder(s).
Account Number	The client Account ID.
Investment Advisor	The name of the investment advisor.
Address of Investment Advisor	The address of the Advisor.

Field	Description
Customer Type	One of the following IB customer types: <ul style="list-style-type: none">• Individual• Joint• Trust• IRA• Corporate• Partnership• Limited Liability Corporation• Unincorporated Business• IRA Traditional Rollover• IRA Traditional New• IRA Traditional Inherited• IRA Roth New• IRA Roth Inherited• IRA SEP New• IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: <ul style="list-style-type: none">• Cash• Reg T Margin• Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Forex • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Base Currency	The base currency of your account.

Net Asset Value

This section shows your account's Starting and Ending Net Asset Value (NAV) for the period of the report. All values and amounts are in your base currency.

Column	Description
Starting NAV for the period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Ending NAV for the period	
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.

Column	Description
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Change	The amount of change for each row from the beginning to the end of the period.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Column	Description
Change in NAV	<p>This section summarizes how your account's NAV changed in the period of the report. It shows the Starting NAV total, the total of each individual item that contributed to NAV and the Ending NAV, all on separate rows.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> • Mark-to-Market (includes FX translation on cash balances and positions) • Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals • Fees - Includes CFD charges, advisor fees and other fees • Fees Receivables • Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency • Commissions - Includes commissions and client fees • Commissions Receivables • Transaction Fees - Includes transaction taxes and daily trading charges • Transaction Fees Receivables • Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers • Position Transfers • Change in Dividend Accruals • Change in Interest Accruals • Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars <p>Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Other FX Translations value.</p>

Open Positions

This section shows all open positions sorted by then asset class, then currency, then symbol. It summarizes totals in your base currency at the asset level, displaying this as a new total line. The Cost Basis, Closing value, and Unrealized PNL for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction.

Column	Description
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Mult	The multiplier of the position. For bonds, this column appears on statements with a report date older than October 29, 2014.
Cost Price	The average price of the position.
Cost Basis	The cost basis can be found by multiplying the quantity and the cost price.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Unrealized P/L	Value of Position – Cost Basis.
Code	The code abbreviation.

Trades Summary

This section shows a summary of trades sorted by asset class, then symbol. For each symbol, this section displays the quantity, average price and proceeds for buys and sells. Totals appear for Buy and Sell Proceeds at the bottom of each asset class section.

This section appears only on the default Quarterly Activity Summary.

Column	Description
Symbol	The symbol that was traded.
Buys	
Quantity	For each symbol, the number of shares or contracts that were bought.
Avg. Price	The average price at which each symbol was bought.
Proceeds	For each traded symbol, the net proceeds (positive or negative).
Sells	
Quantity	For each symbol, the number of shares or contracts that were sold.
Avg. Price	The average price at which each symbol was sold.
Proceeds	For each traded symbol, the net proceeds (positive or negative).

Trades

The Trades section shows all trades, sorted by asset class, then by currency, then by symbol. Realized and MTM profit and loss is shown for all realized (closed) trades. For the purpose of cost basis and realized profit or loss, commissions are netted.

This section appears only in the version of the Quarterly Activity Summary for Advisors who have been granted additional advisor authorizations

Column	Description
Symbol	The symbol of the contract you traded.
Date/Time	The date and the time of the execution.
Exchange	The exchange that the trade took place.
Quantity	The number of units for the transaction.
T. Price	The transaction price.
C. Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.
MTM in XXX	MTM for Forex trades, where XXX is the base currency of your account.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each symbol section.

Totals by symbol:

- Total Quantity
- Total Proceeds

- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Totals by currency:

- Total Proceeds
- Total Comm/Tax
- Total Basis
- Total Realized P/L
- Total MTM P/L

Deposits and Withdrawals

This section shows all incoming and outgoing cash transactions for your account and appears only in the version of the Quarterly Activity Summary for Advisors who have been granted additional advisor authorizations. Totals are shown for the Amount column.

Column	Description
Settle Date	The date and time that the deposit or withdrawal settled.
Description	The description of the deposit or withdrawal.
Amount	The amount of the deposit or withdrawal (withdrawals are shown as negative numbers).
Code	The code abbreviation.

Other Information

This section includes the name of the Advisor and a summary of the advisor fees that are currently configured for the client account.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
------	---------

A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Activity Flex Query Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in an Activity Flex Query. Click any of the following links to go directly to that section.

- [General Configuration and Date Configuration](#)
- [Models](#)
- [Account Information](#)
- [Net Asset Value \(NAV\) Summary in Base](#)
- [Change in NAV](#)
- [Mark-to-Market Performance Summary in Base](#)
- [Realized and Unrealized Performance Summary in Base](#)
- [Month and Year to Date Performance Summary in Base](#)
- [Cash Report](#)
- [Statement of Funds](#)
- [Change in Position Value Summary](#)
- [Open Positions](#)
- [Complex Position Summary](#)
- [Net Stock Position Summary](#)
- [Forex Balances](#)
- [Trades](#)
- [Transaction Fees](#)
- [Options, Exercises, Assignments and Expirations](#)
- [Pending Exercises](#)
- [Incoming/Outgoing Trade Transfers](#)
- [Forex P/L Details](#)
- [Unbooked Trades](#)
- [Routing Commissions](#)
- [Unsettled Transfers](#)
- [Commission Details](#)
- [Prior Period Positions](#)
- [Client Fees](#)
- [Client Fee Expense Details](#)
- [Soft Dollar Activity](#)

- [Corporate Actions](#)
- [Transfers \(ACATS, Internal\)](#)
- [Cash Transactions](#)
- [CFD Charges](#)
- [IBG Notes](#)
- [Interest Accruals](#)
- [Interest Details \(Tiers\)](#)
- [Non-Direct Hard to Borrow Details](#)
- [Non-Direct Hard to Borrow Markup Details](#)
- [Securities Borrowed/Lent](#)
- [Securities Borrowed/Lent Activity](#)
- [Securities Borrowed/Lent Fee Details](#)
- [Change in Dividend Accruals](#)
- [Open Dividend Accruals](#)
- [Contract Information](#)
- [Currency Conversion Rate](#)
- [Codes](#)

For more information

- [Activity Flex Queries](#)
- [Activity Statements](#)

General Configuration and Date Configuration

The first part of an Activity Flex Query includes General Configuration and Data Configuration sections.

General Configuration

This section gives you the ability to name your report and choose your output format, either text or XML. Customers with some programming knowledge can choose the XML format and then read exported data into an XML reader or a customized programming application.

Customers with less programming knowledge can choose the text format and export their data into a text-friendly application such as Excel or Word. In addition clients need to select their preferred delimiter or separator Comma, Pipe or Tab. The delimiter tells the receiving application how to separate pieces of information.

For example, if you want to make the report readable in Excel, choose the Text Format, and depending upon your preference, select the comma, pipe or tab as the delimiter. If you manage several accounts and want to include more than one account in the report, you have two options.

General Configuration

Query Name:

Output Format: Text ▼

☐ Include header and trailer records
☒ Include column headers
☐ Include section code and line descriptor

Accounts: U

Account Alias: ☐ Display Account Alias in Place of Account ID

Include Canceled Trades: No ▼

Include Currency Rates: No ▼

Text Output Options

Include Head and Trailer Records

When enabling header and trailer records, there will be the following rows added to your report:

- Begin of file row (for each account ID in report)
- End of file row (for each account ID in report)
- Begin of section row (for each section in report)
- End of section row (for each section in report)

Row layouts:

Begin of file row:

Column 1: "BOF"

Column 2: Account ID

Column 3: Number of sections contained in the report

Column 4: Report from date

Column 5: Report to date

Column 6: Report generation date and time (i.e., 20071106;110031 is November 6, 2007 11:00:31 AM)

Column 7: Report engine build number (currently defaulted to 100)

Column 8: Statement engine build number (currently defaulted to 100)

End of file row:

Column 1: "EOF"

Column 2: Account ID

Begin of section row :

Column 1: Section code (See list below)

Column 2: "BOS" (Line descriptor)

Column 3: Section description

End of section row :

Column 1: Section code (See list below)

Column 2: "EOS" (Line descriptor)

Column 3: Record checksum (i.e., Number of records in section)

Column 4: Amount checksum (Varies based on section: Transactions uses NetTradeMoney, Positions uses PositionValue, others default to 0)

Include Column Headers

If you select **Include Column Headers**, the data will populate with the appropriate headers.

Include Section Code and Line Descriptor

When enabled, the Section Code and Line Descriptor columns will prefix your selected fields. Section codes are four characters. The possible section codes and line descriptors are listed below

Section Codes

Code	Description
ACCT	Account Information
EQUT	Net Asset Value; trade date basis
EQUS	Net Asset Value; settlement date basis
FIFO	FIFO Performance Summary in Base
MTMP	MTM Performance Summary in Base
PLUI	Profit and Loss by Underlying Instruments
CRTT	Cash Report; trade date basis
CRTS	Cash Report; settlement date basis
CPOV	Change in Position Values
POST	Positions; trade date basis
POSS	Positions; settlement date basis
TRNT	Transaction Activity; trade date basis
TRNS	Transaction Activity; settlement date basis
USTR	Unsettled Transfers
UBTR	Unbooked Transactions
ADJU	Adjustments
PPPO	Prior Period Positions
CORP	Corporate Actions
TRFR	Transfers
RATE	Conversion Rates
CDIV	Change in Dividend Accruals
ODIV	Open Dividend Accruals
CFCD	CFD Charges
TIER	Tier Interest Details
HTOB	Hard to Borrow Details
DVPT	Incoming/Outgoing Trade Transfers
UNBC	Unbundled Commission Details
IBGN	IBG Notes
CTRN	Cash Transactions

Line Descriptors

Code	Description
BOF	Begin file
BOA	Begin account
BOS	Begin section (i.e., Trades, Positions, etc.)
HEADER	Header row (i.e. column headers, the fields enabled for the report)
DATA	Data row
EOS	End of section
EOA	End of account
EOF	End of file

Accounts

- Select ALL to include all sub accounts as separate sections, in a format similar to selecting multiple accounts. The report will then include multiple Beginning of File/End of File (BOF/EOF) tags.
- Select CONSOLIDATED to include all sub accounts in a merged format. The report will then include a single Beginning of File/End of File (BOF/EOF) tag.

Date Configuration Section

Define the time period your report will cover. Choose from a specific period (i.e. last business day) or define a range using a starting and ending date.

Date Configuration

Period:
or
From Date:
To Date:

Select One

Select One
Last Business Day
Last Month
Last 30 Calendar Days
Last 365 Calendar Days
Month to Date
Year to Date

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Account ID	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Account Alias	Account alias, if there is one
Model	Model, if applicable.
Currency	The base currency of your account.
Name	Account name
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> Individual (Single) Institution Master Institution Client Advisor Master Advisor Master Consolidated Advisor Client Broker Master Broker Master Consolidated Broker Client Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Registered Rep Name	Name of the Registered Representative. Applicable to Fully Disclosed Brokers only.
Registered Rep Phone	Phone number of the Registered Representative. Applicable to Fully Disclosed Brokers only.
Date Opened	Date the account was opened.
Date Closed	Date the account was closed, if a closed account.
Date Funded	Date the account was originally funded.
Street (Mailing Address)	Part of the mailing address of the account holder.
Street2 (Mailing Address)	Part of the mailing address of the account holder.
City (Mailing Address)	Part of the mailing address of the account holder.
State (Mailing Address)	Part of the mailing address of the account holder.
Country (Mailing Address)	Part of the mailing address of the account holder.
Postal Code (Mailing Address)	Part of the mailing address of the account holder.
Street (Residential Address)	Part of the residential address of the account holder.
Street2 (Residential Address)	Part of the residential address of the account holder.
City (Residential Address)	Part of the residential address of the account holder.
State (Residential Address)	Part of the residential address of the account holder.
Country (Residential Address)	Part of the residential address of the account holder.
Postal Code (Residential Address)	Part of the residential address of the account holder.
Master Name	The master account name, if applicable.
IB Entity	The IB company where the account is held: <ul style="list-style-type: none"> • IBLLC-US • IB-UK • IB-UKL • IB-CAN • IB-JP • IB-IN
Primary Email	Email address.

Models

Advisors who have created models in Trader Workstation can include model information in their Activity Flex Queries. In the Models section of the page, select one of these options:

- **All** - Include data for all models joined together.
- **Consolidated** - Include consolidated data for all models and a single account.
- **Select a Model** - Select this check box to view available models in the Model drop-down list. Select a model from the drop-down to view a statement for a single model. Only models that have been created in Trader Workstation for the selected account(s) will appear.

The Model field is also available in all other Activity Flex sections.

Net Asset Value (NAV) Summary In Base

This section shows the Net Asset Value (NAV) of all positions by asset class (stock, securities options, warrants and bonds), cash and accruals for the current and prior period, and the percent change from the prior to the current period.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Report Date	The date of the statement.
Cash	The total amount of cash as of the report date.
SLB Cash Collateral	The total amount of SLB cash collateral as of the report date.
Stock	The total amount of stock as of the report date.
SLB Direct Securities Borrowed	The total amount of SLB direct securities borrowed as of the report date.
SLB Direct Securities Lent	The total amount of SLB direct securities lent as of the report date.
Options	The total amount of options as of the report date.
Commodities	The total amount of commodities as of the report date.
Bonds	The total amount of bonds as of the report date.
Notes	The total amount of notes as of the report date.
Interest Accruals	The total amount of interest accruals as of the report date.
Soft Dollars	The total amount of soft dollars as of the report date.
Dividend Accruals	The total amount of dividend accruals as of the report date.
Total	The total NAV as of the report date.

Change in NAV

This section shows how your account's NAV changed in the period of the report. It shows the Starting NAV value, the total of each individual item that contributed to NAV and the Ending NAV value.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.

Field	Description
Model	Model, if applicable.
From Date	The start date of the period of the statement.
To Date	The end date of the period of the statement.
Starting Value	The NAV at the start of the period.
Mark-to-Market	Total Mark-to-Market profit and loss for the period. Only appears when you select Mark-to-Market as the Mode.
Realized	Total Realized profit and loss for the period. Only appears when you select Realized & Unrealized as the Mode.
Change in Unrealized	Shows the change in unrealized profit and loss for the period. Only appears when you select Realized & Unrealized as the Mode.
Deposits/Withdrawals	Includes deposits, withdrawals and cash transfers.
Internal Cash Transfers	Shows the amount of internal cash transfers for the period.
Asset Transfers	Shows the amount of asset transfers for the period.
Dividends	Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency
Withholding Tax	Amount of any required tax withholdings for the period.
Change in Dividend Accruals	Change in dividend accruals for the period.
Interest	Includes broker interest, bond interest, interest accrued and interest accrual reversals
Change in Interest Accruals	Change in interest accruals for the period.
Advisor Fees	Amount of advisor fees for the period.
Other Fees	Amount of other fees and miscellaneous charges for the period.
Fees Receivable	Amount of fees owed for the period.
Commissions	Includes commissions and client fees.
Commissions Receivable	Amount of commissions owed for the period.
Forex Commissions	Amount of forex commissions for the period. Only appears when you select Realized & Unrealized as the Mode.
Transaction Tax	Amount of taxes associated with trades for the period.

Field	Description
Tax Receivables	Amount of taxes owed for the period.
Sales Tax	Amount of sales tax for the period.
Soft Dollars	The total amount of soft dollars as of the report date.
Net Forex Trading	Currently combined in the Mark-to-Market amount. When FX MTM is not available, this is the net effect of currency trades.
Forex Translation	Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the FX Translation.
Linking Adjustments	If an account is linked mid-period, cash balances and/or equity balances for the report date prior to the linking date are included as Linking Adjustments. If an account is de-linked mid-period, cash balances and/or equity balances for the de-linking date are included as Link Adjustments. (values are negated)
Other	The amount of any other item not included in other items in this section.
Ending Value	The NAV at the end of the period.
TWR	Time-Weighted Rate of Return (TWR) measures the percent return produced over time independent of contributions or withdrawals. TWR eliminates the impact of the timing of inflows and outflows and isolates the portion of a portfolio's return that is attributable solely to the account's actions.

Modes

You can select one of two modes for this section: **Mark-to-Market** or **Realized & Unrealized**.

Mark-to-Market Performance Summary in Base

This section shows profit and loss (P&L) by asset class and underlying, as well as the time-weighted rate of return for the statement period.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are open or closed. Opening and closing transactions are not matched using this methodology. MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day.

To compute the Time Weighted Rate of Return, we use a time-weighted average calculation method. This takes initial investment and cash flows, weighting each cash flow for its time period, and computes a return rate for the statement period. For an example of how this figure is calculated, see [Time-Weighted Method#3: The Microsoft Excel Way](#).

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Asset Class	The asset class of the position.
Symbol	The symbol of the position.
Description	The description of the position.
Conid	The conid of the position.
Security ID	The security ID of the position.
Security ID Type	The security ID type.
CUSIP	The CUSIP of the position.
ISIN	The ISIN of the position.
Underlying Conid	The underlying conid of the position if applicable.
Underlying Symbol	The underlying symbol of the position if applicable.
Issuer	The company that issued the contract. For structured products only.
Previous Close Quantity	The previous day's quantity held in the account.
Previous Close Price	The previous day's closing price of the position.
Close Quantity	The current quantity held in the account.
Close Price	Today's closing price of the position.
Transaction MTM Profit and Loss	The difference between the transaction and closing price of the position multiplied by the quantity.

Field	Description
Prior Open MTM Profit and Loss	The difference between the previous and current closing price of the position multiplied by the quantity.
Commissions	The total amount of commissions.
Other	<p>The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) and CFD borrow fees.</p> <p>As of September 2014, you can no longer select this field when you create a new flex query or edit an existing one. However, it will continue to be included in Activity Flex Queries that were created earlier.</p>
Total	A summation of transaction, prior open, corporate action, commissions and dividends.

Realized and Unrealized Performance Summary in Base

This section shows profit and loss by underlying and asset class.

An alternative to the Mark-to-Market (MTM) profit and loss calculation is the calculation in which closing transactions are matched to opening transactions and a profit or loss is realized when a position is closed. Open positions are marked-to-market and the resulting profit or loss is unrealized.

To determine the realized profit or loss, we make an assumption about which opening transaction should match the closing transaction. There are a number of methods for determining this: First In, First Out (FIFO, in which the oldest positions are recorded as having been closed first), Last In, First Out (LIFO, in which the newest positions are recorded as having been closed first), Average Cost, and Specific Lot.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Asset Class	The asset class of the position.
Symbol	The symbol of the position.
Description	The description of the position.
Conid	The conid of the position.
Security ID	The security ID of the position.
Security ID Type	The security ID type.
CUSIP	The CUSIP of the position.
ISIN	The ISIN of the position.
Underlying Conid	The underlying conid of the position if applicable.
Underlying Symbol	The underlying symbol of the position if applicable.
Issuer	The company that issued the contract. For structured products only.
Realized Short Term Profit	The total amount of short term realized profit for the position.
Realized Short Term Loss	The total amount of short term realized loss for the position.
Realized Long Term Profit	The total amount of long term realized profit for the position.
Realized Long Term Loss	The total amount of long term realized loss for the position.
Total Realized PNL	A summation of short term realized profit and loss and long term realized profit and loss.

Field	Description
Unrealized Profit	The total amount of unrealized profit.
Unrealized Loss	The total amount of unrealized loss.
Unrealized Short Term Profit	The total amount of short term unrealized profit for the position.
Unrealized Short Term Loss	The total amount of short term unrealized loss for the position.
Unrealized Long Term Profit	The total amount of long term unrealized profit for the position.
Unrealized Long Term Loss	The total amount of long term unrealized loss for the position.
Total Unrealized PNL	A summation of short term unrealized profit and loss and long term unrealized profit and loss.
Total FIFO PNL	A summation of the total realized and unrealized profit and loss.

Month and Year to Date Performance Summary in Base

This section displays the month-to-date (MTD) and year-to-date (YTD) totals by underlying in base currency. It includes MTM, Realized Short-term and Realized Long-term values.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Asset Class	The asset class of the position.
Symbol	The symbol of the position.
Description	The description of the position.
Conid	The conid of the position.
Security ID	The security ID of the position.
Security ID Type	The security ID type.
CUSIP	The CUSIP of the position.
ISIN	The ISIN of the position.
Underlying Conid	The underlying conid of the position if applicable.
Underlying Symbol	The underlying symbol of the position if applicable.
Issuer	The company that issued the contract. For structured products only.
Mark-to-Market MTD	The total Mark-to-Market month to date.
Mark-to-Market YTD	The total Mark-to-Market year to date.
Realized S/T MTD	The total realized short term gain and loss month to date.
Realized S/T YTD	The total realized short term gain and loss year to date.
Realized L/T MTD	The total realized long term gain and loss month to date.
Realized L/T YTD	The total realized long term gain and loss year to date.

Cash Report

This section shows how each period's cash balance changes from one statement period to the next. Cash balances are shown in your base currency in total, and for the securities and commodities segments of your account (in compliance with SEC and CFTC rules). For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Starting and Ending Cash represent trade date balances. We also show settlement date balances representing cash that has been received from a clearing organization (i.e. if you sell stock today you will not receive the proceeds for three days). Interest is calculated based on settlement balances (adjusted settled balances in the event an account holds short stock positions), accrued during the month and paid after the close of the month. For a complete explanation of how interest is calculated, see our [IB Interest Calculation Method](#) page.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
From Date	The starting date of the cash report.
To Date	The ending date of the cash report.
Starting Cash	The total amount of cash in your account at the start of the statement period.
Client Fees	The total amount of client fees.
Commissions	The total amount of commissions.
Billable Commissions	The total amount of billable commissions.
Deposits/Withdrawals	The difference between deposits and withdrawals.
Deposits	The total amount of deposits.
Withdrawals	The total amount of withdrawals.
Account Transfers	The total amount of account transfers.
Linking Adjustments	If an account is linked mid-period, cash balances and/or equity balances for the report date prior to the linking date are included as Linking Adjustments. If an account is de-linked mid-period, cash balances and/or equity balances for the de-linking date are included as Link Adjustments. (values are negated)
Internal Transfers	The total amount of internal transfers.
Dividends	The total amount of dividends.

Field	Description
Broker Interest Paid and Received	The total amount of broker interest paid and received.
Bond Interest Paid and Received	The total amount of bond interest paid and received.
Cash Settling MTM	Cash Settling MTM shows mark-to-market gains and losses for Futures and CFDs, as well as Options that settle into cash.
CFD Charges	The total amount of CFD charges.
Net Trades Sales	Net Trades (Sales) contains the following: <ul style="list-style-type: none"> • Proceeds from Stocks, Options, Bonds, T-bills and Forex. • Cash received from Corporate Actions.
Net Trades Purchases	Net Trades (Purchases) contains the following: <ul style="list-style-type: none"> • Purchases for Stocks, Options, Bonds, T-bills and Forex. • Cash paid due to Corporate Actions.
Other Fees	The total amount of other fees.
Advisor Fees	The total amount of Financial Advisor fees for an advisor client.
Fees Receivables	The total amount of fees receivables.
Fees Receivables Securities	The total amount of fees receivables in the security segment.
Fees Receivables Com-modities	The total amount of fees receivables in the commodities segment.
Fees Receivables IB UKL	The total amount of fees receivables in the IB UKL account.
Payment in Lieu	The total amount of payment in lieu.
Transaction Tax	The total amount of transaction tax.
Tax Receivables	The total amount of tax receivables.
Withholding Tax	The total amount of withholding tax.
FX Translation Gain/Loss	Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the FX Translation Gain/Loss line.
Ending Cash	The total amount of cash in your account at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in your account at the end of the statement period.

Statement of Funds

This section is a ledger that displays all cash-related transactions for the statement time period. It displays the open and closing cash balances and all cash activity (credits and debits) that occurred as single line items. This is an optional section. For statements with multiple currencies, all amounts are totaled in the Base Currency Summary section, and then detailed for each additional currency.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Report Date	The date of the statement.
Date	The date on which the transaction occurred.
Activity Description	The description of transaction.
Debit	The amount debited from your account.
Credit	The amount credited to your account.
Balance	The account balance after the related transaction.
Currency	Base currency for the transaction.
Amount	Amount of the transaction (Credit + Debit).
Trade ID	The ID of the trade.
Asset Class	The name of the asset class in which you had transactions:
Symbol	The symbol of the contract you traded.
Description	The description of the contract traded.
Conid	The contract ID of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Underlying Conid	The underlying contract ID of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For structured products only.

Change in Position Value Summary

This section shows the changes in your positions sorted by asset class (Stocks, Equity and Index Options, Futures, and so on), then by currency from the beginning of the statement period to the end of the period. The Base Currency Summary always appears at the top of each asset class section.

Changes in position value are due to transactions, changes in market prices and, for multiple currencies, translation gains and losses to the base currency.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class.
Prior Period Value	The prior period's value for the asset class.
Transactions	The total difference between sales and purchases of the asset class.
MTM PNL Prior Period Positions	The total MTM P/L on prior period of the asset class.
MTM PNL Transactions	The total MTM P/L on transactions of the asset class.
Corporate Actions	The total amount of corporate actions.
Accounts Transfers	The total amount of account transfers.
Linking Adjustments	If an account is linked mid-period, cash balances and/or equity balances for the report date prior to the linking date are included as Linking Adjustments. If an account is de-linked mid-period, cash balances and/or equity balances for the de-linking date are included as Link Adjustments. (values are negated)
FX Translation PNL	Because FX translation rates change from period to period, there will be differences in the translated base currency balances.
Future Price Adjustments	The total amount of future price adjustments.
Settled Cash	The total amount of settled cash at the end of the statement period.
End of Period Value	The ending value of the asset class.

Open Positions

This section shows all open positions.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the open position.
Asset Class	The asset class of the open position.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the open position.
Description	The description of the open position.
Conid	The conid of the open position.
Security ID	The security ID of the open position.
Security ID Type	The security ID type of the open position.
CUSIP	The CUSIP of the open position.
ISIN	The ISIN of the open position.
Underlying Conid	The underlying conid of the open position if applicable.
Underlying Symbol	The underlying symbol of the open position if applicable.
Issuer	The company that issued the contract. For structured products only.
Report Date	The date of the statement.
Quantity	The amount held for the position.
Multiplier	The multiplier of the position.
Mark Price	The closing price of the position as of the report date.
Position Value	Value can be found by multiplying the quantity and the close price.
Open Price	The average price of the position.
Cost Basis Price	The average price of the position.
Cost Basis Money	The cost basis can be found by multiplying the quantity and the cost price.
Percent of NAV	Percent of NAV is calculated by the dividing the position value by the total amount for the particular asset class.

Field	Description
FIFO Unrealized PNL	Unrealized P/L can be found by subtracting the cost basis from the value.
Side	Long or Short.
Level of Detail	Summary or Lot.
Open Date Time	The date and time of the initial trade.
Holding Period Date Time (Wash Sales)	If wash sale, then the holding period date and time will display.
Code	The code abbreviation.
Originating Order ID	The order ID of lots originating from trades at Interactive Brokers. If the lot originates from an ACATS transfer or a corporate action, there is no available ID. You must set the Level of Detail to Lots to see this field.
Originating Transaction ID	The transaction ID of lots originating from trades at Interactive Brokers.
Accrued Interest	Accrued interest.

Complex Positions

Complex positions are combination orders with multiple legs. The Complex Position Summary section includes summary and detail information about the complex positions in your account in the period of the statement. This section is not included in consolidated statements.

Column	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Description	Description of the position.
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Multiplier	The multiplier of the position. Appears on the detail records only.
Close Price	The closing price of the position as of the report date. Appears on the detail records only.
Value	Value can be found by multiplying the quantity and the close price.
MTM P/L	Market-to-Market Profit and Loss of the position.

Net Stock Position Summary

This section is only available to customers who participate in Stock Borrow/Loan.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the stock position.
Symbol	The symbol of the stock position.
Description	The description of the stock position.
Conid	The conid of the stock position.
Security ID	The security ID of the stock position.
Security ID Type	The security ID type of the stock position.
CUSIP	The CUSIP of the stock position.
ISIN	The ISIN of the stock position.
Underlying Conid	The underlying conid of the stock position.
Underlying Symbol	The underlying symbol of the stock position.
Issuer	The company that issued the contract. For structured products only.
Report Date	The date of the statement.
Shares at IB	The amount of shares held at IB.
Shares Borrowed	The amount of shares borrowed.
Shares Lent	The amount of shares loaned.
Net Shares	The summation of shares at IB, shares borrowed and shares loaned.

Forex Balances

This section shows your Forex positions, including summary and lot information.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.

Column	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Asset Class	The asset class.
Report Date	The date of the statement.
Functional Currency	The abbreviation of the functional currency of your account.
FX Currency	The abbreviation of the non-functional currency of the position.
Quantity	The amount held for the position.
Cost Price	On the summary line: The average price of the position. In the lot detail: the cost price.
Cost Basis	The cost basis of the position in your functional currency.
Close Price	The closing price of the position as of the report date.
Value	The current value of the position in your functional currency. Value is calculated by quantity * conversion rate from non-functional currency to functional currency for the ending report date of statement period.
Unrealized P/L	The unrealized profit and loss of the position in your functional currency.
Code	The code abbreviation.
Lot Description	Description of the lot.
Lot Open Date/Time	Date and time the lot was opened.
Level of Detail	Summary or Lot

Level of Detail

As part of setting up the Forex Positions section for your Activity Flex Query, you select one or more Levels of Detail for data in this section from among the following choices:

- Summary
- Lot

Trades

The trades section shows all trades, sorted by asset class, then by currency, then by symbol. Realized and MTM profit and loss is shown for all realized (closed) trades. For the purpose of cost basis and realized profit or loss, commissions are netted. For MTM profit or loss, commissions are not netted and are included as a separate line in the MTM Performance Summary in Base section.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the contract traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the contract traded.
Description	The description of the contract traded.
Conid	The conid of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Underlying Conid	The underlying conid of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For structured products only.
Trade ID	The ID of the trade.
Report Date	The date of the statement.
Trade Date	The date of the execution.
Trade Time	The time of the execution.
Settle Date Target	The settle date of execution.
Transaction Type	The transaction type.
Exchange	The exchange where the transaction took place.
Quantity	The number of units for the transaction.

Field	Description
Trade Price	The transaction price.
Multiplier	The multiplier of the contract traded.
Trade Money	Trade money is calculated by multiplying the trade price and quantity.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Taxes	The total amount of tax for the transaction.
IB Commission	The total amount of commission for the transaction.
IB Commission Currency	The currency denomination of the trade.
Close Price	The closing price of the contract traded.
Open/Close Indicator	The indicator denotes if the trade is an opening or closing trade.
Notes/Codes	The note/code abbreviation.
Cost Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized PNL	Realized P/L can be calculated by the proceeds of the closing trade plus commissions and then adding the basis.
MTM PNL	The difference between the transaction price and closing price multiplied by the quantity.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Buy/Sell	Buy or sell.
IB Order ID	The IB order ID.
IB Execution ID	The IB execution ID.
Brokerage Order ID	The Brokerage order ID. Available on daily (single-day) activity flex queries only.
Order Reference	The order reference number as defined by the user on the order ticket. Available on daily (single-day) activity flex queries only.
Volatility Order Link	The volatility order link. Available on daily (single-day) activity flex queries only.
Order Placement Time	The time at which the order was submitted.
Clearing Firm ID	The clearing firm ID.

Field	Description
Exchange Order ID	The exchange order ID.
External Execution ID	The external execution ID.
Order Time	The order time of the transaction.
Open Date Time	The date and time of the initial trade.
Holding Period Date Time (Wash Sales)	If wash sale, then the holding period date and time will display.
When Realized (Wash Sales)	The date of the disallowed loss.
When Reopened (Wash Sales)	The date when the contract was re-opened.
Original Trade Price	The original trade price that was cancelled.
Original Trade Date	The original trade date that was cancelled.
Original Trade ID	The original trade ID that was cancelled.
Original Order ID	The original order ID that was cancelled.
Clearing Firm ID	The original clearing firm ID.
Level of Detail	Executions, orders or closed lots.
Change in Price	The change in price from the current and cancelled trade.
Change in Quantity	The change in quantity from the current and cancelled trade.
Net Cash	Net cash is calculated by subtracting the commissions and taxes from trade money.
Order Type	The order type used during the trade.
Trader ID	Trader ID is an alias that identifies the person who executed a trade without revealing his or her username. A prefix of "M" indicates a username associated with the Master account. A prefix of "C" indicates a username associated with a client or sub account.
Is API Order	Indicates if the order was submitted by the IB TWS API.

Level of Detail

As part of setting up the Trades section for your Activity Flex Query, you select one or more Levels of Detail for trade data in this section from among the following choices:

- Symbol Summary
- Executions

- Orders
- Asset Class
- Closed Lots
- Wash Sales

Transaction Fees

A broad-based Transaction Fee is triggered by various types of transactions and is imposed either as a percentage of a transaction's full value, or as a flat fee.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the contract traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol traded.
Description	The contract description.
Conid	The conid of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Underlying Conid	The underlying conid of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Date	Date of the transaction associated with the tax.
Tax Description	The description of the tax.

Field	Description
Quantity	The number of units traded.
Report Date	The date of the statement.
Tax Amount	The tax amount associated with the transaction.
Transaction ID	The ID of the transaction associated with the tax.
Trade Price	The transaction price.
Code	The code abbreviation.
Level of Detail	Identifies if the data line is summary or detail.

Level of Detail

As part of setting up the Transaction Tax section for your Activity Flex Query, you select one or more Levels of Detail from among the following choices:

- Summary
- Detail

Options, Exercises and Expirations

The Option Exercises, Assignments and Expirations section includes any exercise, assignment and expiration activity for stocks, options, futures, futures options and structured products; as well as cash settlement for index options and structured products.

Field Descriptions

The data is grouped by Assignments, Exercises and Expirations, then by currency and then by option contract. Assignments and Exercises also display the underlying for each contract.

Column	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the contract.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The option contract and, for Assignments and Exercises, the underlying symbol of the contract.
Symbol	The symbol of the contract.

Column	Description
Description	The description of the contract.
Conid	The conid of the contract.
Security ID	The security ID of the contract.
Security ID Type	The security ID type of the contract.
CUSIP	The CUSIP of the contract.
ISIN	The ISIN of the contract.
Underlying Conid	The underlying conid of the contract.
Underlying Symbol	The underlying symbol of the contract.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the assignment, exercise or expiration.
Transaction Type	Assignment, Exercise or Expiration. Assignment underlying Transaction Types are either Sell (call option) or Buy (put option). Exercise underlying Transaction Types are Sell (put option) or Buy (call option).
Quantity	The number of units for the transaction.
Trade Price	The transaction price.
Close Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Tax	The total amount of commission and tax for the transaction.
Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized P/L	Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.

Totals by currency:

- Total Proceeds
- Total Comm/Tax

- Total Realized P/L
- Total MTM P/L

Pending Exercises

This section shows all pending option exercises and lapses for the period of the statement.

Column	Description
Account ID	The account ID. This field only appears on consolidated statements.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the contract.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The option symbol.
Description	The description of the option position. For example: ABCD 17AUG13 5.0 C.
Conid	The conid of the contract.
Security ID	The security ID of the contract.
Security ID Type	The security ID type of the contract.
CUSIP	The CUSIP of the contract.
ISIN	The ISIN of the contract.
Underlying Conid	The underlying conid of the contract.
Underlying Symbol	The underlying symbol of the contract.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the assignment, exercise or expiration.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration date of the contract if applicable.
Put/Call	Put or call.
Report Date	The date of this statement.
Trade Date	Date on which the option action was initiated.

Column	Description
Quantity	The number of units held in the option position.
Type	Exercise or Lapse.

Incoming/Outgoing Trade Transfers

In this section, incoming and outgoing trade transfers are sorted by asset class, delivered or received and then date.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the trade transfer.
Asset Class	The asset class of the trade transfer.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the trade transfer.
Description	The description of the trade transfer.
Conid	The conid of the trade transfer.
Security ID	The security ID of the trade transfer.
Security ID Type	The security ID type of the trade transfer.
CUSIP	The CUSIP of the trade transfer.
ISIN	The ISIN of the trade transfer.
Underlying Conid	The underlying conid of the trade transfer if applicable.
Underlying Symbol	The underlying symbol of the trade transfer if applicable.
Issuer	The company that issued the contract. For structured products only.
Trade ID	The trade ID of the trade transfer.
Report Date	The date of the statement.
Trade Date	The trade date of the trade transfer.
Trade Time	The trade time of the trade transfer.
Settle Date Target	The expected settle date of the trade transfer.
Transaction Type	The type of transaction.
Exchange	The exchange where the transaction took place.
Quantity	The number of units for the transaction.
Trade Price	The transaction price.
Multiplier	The multiplier of the security.

Field	Description
Trade Money	Trade money is calculated by multiplying the trade price and quantity.
Proceeds	Proceeds can be calculated by multiplying the quantity and the transaction price and adding the away broker's charge(s). The proceeds figure will be positive for incoming trade transfers that are delivered and negative for incoming trade transfers that are received.
Taxes	The total amount of tax for the transaction.
IB Commission	The total amount of commission for the transaction.
IB Commission Currency	The currency denomination of the trade.
Close Price	The closing price of the symbol.
Open/Close Indicator	The indicator denotes if the trade is an opening or closing trade.
Notes/Close	The note/code abbreviation.
Cost Basis	The basis of an opening trade is the inverse of proceeds plus commission and tax amount. For closing trades, the basis is the basis of the opening trade.
Realized PNL	Realized Profit and Loss can be calculated by the proceeds of the closing trade plus commissions and then adding the basis.
MTM PNL	MTM (Mark-to-Market) Profit and Loss can be calculated by taking the difference of the closing and transaction price and multiplying it by quantity and subtracting out the away broker's charge(s).
Original Trade Price	The original trade price that was cancelled.
Original Trade Date	The original trade date that was cancelled.
Original Trade ID	The original trade ID that was cancelled.
Original Order ID	The original order ID that was cancelled.
Clearing Firm ID	The original clearing firm ID.
Broker Name	The name of the broker.
Broker Account	The broker account number.
Away Broker Commission	The away broker's commission charge.
Regulatory Fee	The total regulatory fee.
Direction	In or out.
Delivered/Received	Delivered or received.
Net Trade Money	The net trade money of the trade transfer.
Net Trade Money in Base	The net trade money in base currency.

Forex P/L Details

This section shows your Forex transactions, including any activity in a non-functional currency. This includes opening and closing transactions.

The following rules apply to this section:

- Data is available from January 1, 2013.
- This section is not available in consolidated statements.

Column	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Asset Class	The asset class.
Report Date	The date of the statement.
Functional Currency	The abbreviation of the functional currency of your account.
FX Currency	The abbreviation of the non-functional currency involved in the activity.
Activity Description	The description of the activity.
Date/Time	The date and the time of the activity.
Quantity	The number of units in the activity. When gaining currency, quantity is positive and when losing currency, quantity is negative.

Column	Description
Proceeds	<p>The proceeds in your functional currency resulting from the activity. For closed lots, this is the proceeds of closing against the cost of opening. For transactions, proceeds are as follows:</p> <ul style="list-style-type: none"> • For spot trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. • For securities trades, the amount is the value of the non-functional currency expressed in your functional currency using the spot rate on the trade date. • For interest, dividends or deposits, the amount is the spot rate on the day of the transaction. <p>When gaining currency, proceeds are positive and when losing currency, proceeds are negative. Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>
Cost	The inverse of the proceeds (proceeds negated).
Realized P/L	The realized profit and loss from the transaction or activity in your functional currency.
Code	The code abbreviation.
Level of Detail	Transaction or Closed Lot.

Level of Detail

As part of setting up the Forex Transactions section for your Activity Flex Query, you select one or more Levels of Detail for data in this section from among the following choices:

- Transaction
- Closed Lots

Unbooked Trades

This section shows details about trades that are immediately given up to a third-party broker and are not booked into your IB account before being given up.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the unbooked trade.
Asset Class	The asset class of the unbooked trade.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the unbooked trade.
Description	The description of the unbooked trade.
Conid	The conid of the unbooked trade.
Security ID	The security ID of the unbooked trade.
Security ID Type	The security ID type of the unbooked trade.
CUSIP	The CUSIP of the unbooked trade.
ISIN	The ISIN of the unbooked trade.
Underlying Conid	The underlying conid of the unbooked trade if applicable.
Underlying Symbol	The underlying symbol of the unbooked trade if applicable.
Issuer	The company that issued the contract. For structured products only.
Date/Time	The date and time of the unbooked trade.
Settle Date	The expected settle date of the unbooked trade.
Exchange	The exchange where the transaction took place.
Broker Name	The name of the broker.
Broker Account	The broker account number.
Quantity	The number of units.
Trade Price	The transaction price of the unbooked trade.
Trade Amount	Trade amount is calculated by multiplying the trade price and quantity.
Trade Amount in Base	The trade amount in base currency.

Field	Description
Commission	The total amount of commission for the unbooked trade.
Commission in Base	The total amount of commission in base currency for the unbooked trade.
Tax	The total amount of tax for the unbooked trade.
IB ExecID	The IB execution ID.
Ext ExecID	The external execution ID.
Transaction ID	The transaction ID.
Code	The code abbreviation.

Routing Commissions

This section shows routing commissions for the period of the statement.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination.
Asset Class	The asset class of the contract traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the contract traded.
Description	The description of the contract traded.
Conid	The conid of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Underlying Conid	The underlying conid of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration date of the contract if applicable.

Field	Description
Put/Call	Put or call.
Report Date	The date of this statement.
Trade Date	Date on which the option action was initiated.
Trade Time	The time of the execution.
Settle Date	The settle date of execution.
Order Time	The order time of the transaction.
Quantity	The number of units for the transaction.
Price	The transaction price.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Lowest Fee Exchange	The exchange with the lowest fee.
Execution Exchange	The exchange where the transaction was executed.
Amount	The amount of the commission.
Routing Fee	Routing fee.
Exchange	The exchange where the transaction took place.
Trade ID	The ID of the trade.
Order ID	The ID of the order.
Codes	Code abbreviations.

Commission Details

This section shows IB unbundled, exchange, clearing and regulatory fees. It is available in daily statements.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the trade.
Asset Class	The asset class of the contract traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the trade.
Description	The description of the contract traded.
Conid	The conid of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Underlying Conid	The underlying conid of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For structured products only.
Date/Time	The date and time of the trade.
Exchange	The exchange where the transaction took place.
Buy/Sell	Buy or sell.
Quantity	The number of units for the transaction.
Price	The transaction price.
Trade ID	The ID of the trade.
Order Reference	The order reference number as defined by the user on the order ticket. Available on daily (single-day) activity flex queries only.
Total Commission	The total commission applied to the trade.
Broker Execution Charge	The total amount of execution charge applied to the trade.

Field	Description
Broker Clearing Charge	The total amount of clearing charge applied to the trade.
Third-Party Execution Charge	The total amount of third party execution charges applied to the trade.
Third-Party Clearing Charge	The total amount of third party clearing charges applied to the trade.
Third-Party Regulatory Charge	The total amount of third party regulatory charges applied to the trade.
Other	The total amount of other charges applied to the trade.

Unsettled Transfers

This section details DVP, NSCC, CMTA, and GUS trade give-ups into and out of our broker. For give-up transactions, the trade will appear from the day of trade until the day of settlement broken into trade date sections and sorted by the stage of the give-up process. Give-up trades also appear in the Trades section of the statement as trades on the trade date, and are removed from the Trades section on the settlement date as a transfer. Take-up trades appear from the day of notification until the day of settlement.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the unsettled transfer.
Asset Class	The asset class of the unsettled transfer.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the unsettled transfer.
Description	The description of the unsettled transfer.
Conid	The conid of the unsettled transfer.
Security ID	The security ID of the unsettled transfer.
Security ID Type	The security ID type of the unsettled transfer.
CUSIP	The CUSIP of the unsettled transfer.
ISIN	The ISIN of the unsettled transfer.
Underlying Conid	The underlying conid of the unsettled transfer if applicable.
Underlying Symbol	The underlying symbol of the unsettled transfer if applicable.
Issuer	The company that issued the contract. For structured products only.
Stage	The status of the unsettled transfer.
Trade Date	The trade date of the unsettled transfer.
Target Settlement	The expected settlement date.
Direction	From or to.
Instruction name	The name of the instruction.
Quantity	The number of units of the unsettled transfer.
Trade Price	The trade price of the unsettled transfer.
Trade Amount	Trade amount is calculated by multiplying the trade price and quantity.

Field	Description
Trade Amount in Base	The trade amount in base currency.
Transaction ID	The transaction ID.

Prior Period Positions

This section shows the MTM Profit and Loss on the previous day's positions.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the prior period position.
Asset Class	The asset class of the prior period position.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the prior period position.
Description	The description of the prior period position.
Conid	The conid of the prior period position.
Security ID	The security ID of the prior period position.
Security ID Type	The security ID type of the prior period position.
CUSIP	The CUSIP of the prior period position.
ISIN	The ISIN of the prior period position.
Underlying Conid	The underlying conid of the prior period position if applicable.
Underlying Symbol	The underlying symbol of the prior period position if applicable.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the statement.
Price	The previous day's price.
Prior MTM PNL	The previous day's MTM PNL.

Client Fees

Advisors and Brokers who charge fees to their clients have a Client Fees section included in their master account statement. The Client Fees section is split up by commissions and fees. It is sorted by currency then by account. Commission or fee revenues from the client are shown in the Revenue column, and commission expenses paid to IB for execution and clearing services are shown in the Expense column. The net is the profit made by the advisor or broker. Fees in a non-base currency are translated to the base currency using the conversion rate in effect on the day of the fee.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the client fee.
FX Rate to Base	The conversion rate from asset currency to base currency.
Fee Type	The type of the fee.
Date	The date of the client fee.
Description	The description of the client fee.
Revenue	The amount of revenue associated with the client fee.
Expense	The amount of expense associated with the client fee.
Net Revenue	Net is calculated by taking the difference of revenue and expense.
Revenue in Base	The amount of revenue associated with the client fee, in the account's base currency.
Expense in Base	The amount of expense associated with the client fee, in the account's base currency.
Net in Base	The net amount in base currency.
Trade ID	The trade ID of the transaction.
Exec ID	Execution ID of the transaction.
Level of Detail	Executions, orders or closed lots.

Client Fee Expense Details

This section shows details of all client fee expenses for the period and can be viewed by Financial Advisors and Broker Masters only.

Column	Description
Account ID	The account number.

Column	Description
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the client fee.
FX Rate to Base	The conversion rate from asset currency to base currency.
Date/Time	Date and time of the fee expense.
Revenue	Amount of commission received from the client.
Trade ID	Trade ID.
Exec ID	Execution ID of the transaction.
Total Commission	The amount of commission.
Broker Execution Charge	Broker execution fee.
Clearing Charge	Clearing charges.
Third-Party Execution Charge	Third-party execution fee.
Third-Party Regulatory Charge	Third-party regulatory fee.
Other	Other fee expenses.
Net	Net amount received after expenses have been paid.
Net/Base	Net amount received after expenses have been paid, converted to your base currency.

Totals

Total amounts appear at the bottom for all columns.

Soft Dollar Activity

This section shows the starting and ending soft dollar balances and all soft dollar activity. It can be viewed by Financial Advisors and Broker Masters only. The information is organized by base currency. The Starting Soft Dollar Balance in the base currency is shown at the top of the section, followed by individual line items representing soft dollar activity. The Ending Soft Dollar Balance in the base currency is shown at the bottom of the section.

Column	Description
Account ID	The account number.

Column	Description
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Date	The date of the soft dollar activity.
Description	Description of the soft dollar activity.
Amount	Amount of the soft dollar activity.

Totals

The Amount column is totaled at the bottom, above the Ending Soft Dollar Balance.

Corporate Actions

This section shows corporate actions, sorted by asset class and currency.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the corporate action.
Asset Class	The asset class of the contract associated with the corporate action.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol related to the corporate action.
Description	The description of the corporate action.
Conid	The conid of the position related to the corporate action.
Security ID	The security ID of the position related to the corporate action.
Security ID Type	The security ID type of the position related to the corporate action.
CUSIP	The CUSIP of position related to the corporate action.
ISIN	The ISIN of the position related to the corporate action.
Underlying Conid	The underlying conid of the position related to the corporate action.
Underlying Symbol	The underlying symbol of the position related to the corporate action.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the security related to the corporate action.
Expiry	The expiration date of the security related to the corporate action.
Put/Call	Put or call.
Report Date	The day that the corporate action is reflected on the statement.
Date/Time	The date and time of the corporate action.
Amount	The value related to the corporate action.
Proceeds	The proceeds related to the corporate action.
Value	The value related to the corporate action.
Quantity	The quantity related to the corporate action.
Realized P/L	The realized P/L associated with the corporate action.

Field	Description
MTM PNL	The MTM PNL associated with the corporate action.
Code	The code abbreviation.

Field	Description																																																						
Type	<p>A two-letter ID that indicates the type of corporate action:</p> <table> <tr> <th>ID</th><th>Type</th></tr> <tr> <td>BC</td><td>Bond Conversion</td></tr> <tr> <td>BM</td><td>Bond Maturity</td></tr> <tr> <td>CA</td><td>Contract Soulte (a type of cash settlement)</td></tr> <tr> <td>CC</td><td>Contact Consolidation</td></tr> <tr> <td>CD</td><td>Cash Dividend</td></tr> <tr> <td>CH</td><td>Choice Dividend</td></tr> <tr> <td>CI</td><td>Convertible Issue</td></tr> <tr> <td>CO</td><td>Contract Spin Off</td></tr> <tr> <td>CP</td><td>Coupon Payment</td></tr> <tr> <td>CS</td><td>Contract Split</td></tr> <tr> <td>CT</td><td>CFD Termination</td></tr> <tr> <td>DI</td><td>Dividend Rights Issue</td></tr> <tr> <td>DW</td><td>Delist Worthless</td></tr> <tr> <td>ED</td><td>Expire Dividend Right</td></tr> <tr> <td>FA</td><td>Fee Allocation</td></tr> <tr> <td>FI</td><td>Issue Forward Split</td></tr> <tr> <td>FS</td><td>Forward Split</td></tr> <tr> <td>GV</td><td>Generic Voluntary</td></tr> <tr> <td>HD</td><td>Choice Dividend Delivery</td></tr> <tr> <td>HI</td><td>Choice Dividend Issue</td></tr> <tr> <td>IC</td><td>Issue Change</td></tr> <tr> <td>OR</td><td>Asset Purchase</td></tr> <tr> <td>PI</td><td>Share Purchase Issue</td></tr> <tr> <td>PV</td><td>Proxy Vote</td></tr> <tr> <td>RI</td><td>Subscribable Rights Issue</td></tr> <tr> <td>RS</td><td>Reverse Split</td></tr> </table>	ID	Type	BC	Bond Conversion	BM	Bond Maturity	CA	Contract Soulte (a type of cash settlement)	CC	Contact Consolidation	CD	Cash Dividend	CH	Choice Dividend	CI	Convertible Issue	CO	Contract Spin Off	CP	Coupon Payment	CS	Contract Split	CT	CFD Termination	DI	Dividend Rights Issue	DW	Delist Worthless	ED	Expire Dividend Right	FA	Fee Allocation	FI	Issue Forward Split	FS	Forward Split	GV	Generic Voluntary	HD	Choice Dividend Delivery	HI	Choice Dividend Issue	IC	Issue Change	OR	Asset Purchase	PI	Share Purchase Issue	PV	Proxy Vote	RI	Subscribable Rights Issue	RS	Reverse Split
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CI	Convertible Issue																																																						
CO	Contract Spin Off																																																						
CP	Coupon Payment																																																						
CS	Contract Split																																																						
CT	CFD Termination																																																						
DI	Dividend Rights Issue																																																						
DW	Delist Worthless																																																						
ED	Expire Dividend Right																																																						
FA	Fee Allocation																																																						
FI	Issue Forward Split																																																						
FS	Forward Split																																																						
GV	Generic Voluntary																																																						
HD	Choice Dividend Delivery																																																						
HI	Choice Dividend Issue																																																						
IC	Issue Change																																																						
OR	Asset Purchase																																																						
PI	Share Purchase Issue																																																						
PV	Proxy Vote																																																						
RI	Subscribable Rights Issue																																																						
RS	Reverse Split																																																						

Field		Description	
		SD	Stock Dividend
		SO	Spin Off
		SR	Subscribe Rights
		TC	Merger
		TI	Tender Issue

Transfers (ACATS, Internal)

This section shows position transfers to or from another broker. Types of position transfers may include Automated Customer Account Transfer Service (ACATS) in the U.S. and Account Transfer on Notification (ATON) in Canada. The section also displays internal transfers.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the position being transferred.
Asset Class	The asset class of the position being transferred.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the transfer if applicable.
Description	The description of the transfer.
Conid	The conid of the position being transferred.
Security ID	The security ID of the position being transferred.
Security ID Type	The security ID type of the position being transferred.
CUSIP	The CUSIP of the position being transferred.
ISIN	The ISIN of the position being transferred.
Underlying Conid	The underlying conid of the position being transferred if applicable.
Underlying Symbol	The underlying symbol of the position being transferred if applicable.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the transfer.
Type	The type of transfer; ACATS, Internal, etc.
Direction	In or out.
Transfer Company	The name of the contra broker.
Transfer Account	The account number of the contra broker.
Transfer Account Name	The account title.
Quantity	The number of units transferred.
Transfer Price	The price of the transfer.
Position Amount	The market value of the position.

Field	Description
Position Amount in Base	The market value of the position in base currency.
P/L Amount	The realized P/L associated with the transfer.
P/L Amount in Base	The realized P/L in base currency associated with the transfer.
Code	The code abbreviation.

Cash Transactions

This section displays cash deposits and withdrawals into and out of your account. The section also shows dividend payments.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the cash transaction.
Asset Class	The asset class of the cash transaction.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the cash.
Description	The description of the cash transaction.
Conid	The conid related to the cash transaction.
Security ID	The security ID related to the cash transaction.
Security ID Type	The security ID type related to the cash transaction.
CUSIP	The CUSIP related to the cash transaction.
ISIN	The ISIN related to the cash transaction.
Underlying Conid	The underlying conid related to the cash transaction.
Underlying Symbol	The underlying symbol related to the cash transaction.
Issuer	The company that issued the contract. For structured products only.
Date/Time	The date and time of the cash transaction.
Amount	The total amount of the cash transaction.
Type	The type of the cash transaction.
Trade ID	The ID of the trade.
Code	The code abbreviation.

CFD Charges

This section displays CFD charges.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the CFD charge.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol related to the CFD charge.
Description	The description of the CFD charge.
Conid	The conid of the CFD if applicable.
Security ID	The security ID of the CFD if applicable.
Security ID Type	The security ID type of the CFD if applicable.
CUSIP	The CUSIP of the CFD if applicable.
ISIN	The ISIN of the CFD if applicable.
Underlying Conid	The underlying conid of the CFD if applicable.
Underlying Symbol	The underlying symbol of the CFD if applicable.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the CFD charge.
Received	The amount received.
Paid	The amount paid.
Total	The total amount of CFD charges.
Transaction ID	The transaction ID.

IBG Notes

If you hold IBG Notes, your statement will contain an this section, which shows the date the notes were purchased or sold, a description of the action taken, the amount and the Commissions that the holder of the notes has paid for the statement period.

Field	Description
Account ID	The account number.
Model	Model, if applicable.
Account Alias	Account alias, if there is one.
Currency	The currency denomination of IBG notes.
Asset Class	The asset class of.
Conid	The conid of the position.
Description	The description of the transaction.
Date/Time	The date of the transaction.
Amount	The amount of the transaction.
Commissions	The commission amount applied to the transaction.

Interest Accruals

This section shows interest accruals for each currency held and are converted to your base currency using the conversion rates in effect at the time of the transaction. Interest is paid and charged once a month after each month's close. We accrue interest daily during the month. When interest is actually posted to the account, the daily accruals are reversed. Interest accruals are a balance sheet item and are included in the Net Asset Value (NAV) in Base Currency section of the statement.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the interest accruals.
From Date	The starting date of the interest accrual.
To Date	The ending date of the interest accrual.
Starting Accrual Balance	The balance of interest accruals at the start of the period.
Interest Accrual	The amount of interest accrued for the period.
Accrual Reversal	The amount of the accrual reversal for the period.
Ending Accrual Balance	The balance of interest accruals at the end of the period.

Interest Details (Tiers)

This section shows the amount of interest paid and charged on long and short cash balances respective. This section also displays the amount of interest paid on short sale proceeds cash balances.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of interest.
FX Rate to Base	The conversion rate from asset currency to base currency.
Interest Type	The interest type.
Value Date	The date used to determine the interest details.
Tier Break	The tier number.
Balance Threshold	See Interest and Financing for more information:
Securities Principal	The amount in the security segment.
Commodities Principal	The amount in the futures segment.
Rate	See Interest and Financing for more information:
Securities Interest	The interest earned in the security segment.
Commodities Interest	The interest earned in the futures segment.
Total Interest	The sum of security interest and futures interest.
FromAcct	The source account.
ToAcct	The destination account.
Code	The code abbreviation.

Non-Direct Hard to Borrow Details

Customers who short stock pay a fee. This section displays daily shorted stocks and the associated borrow rates and fees. It is enabled by request.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the hard to borrow fee.
Asset Class	The asset class of the short stock position.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the short stock position.
Description	The description of the short stock position.
Conid	The conid of the short stock position.
Security ID	The security ID of the short stock position.
Security ID Type	The security ID type of the short stock position.
CUSIP	The CUSIP of the short stock position.
ISIN	The ISIN of the short stock position.
Underlying Conid	The underlying conid of the short stock position if applicable.
Underlying Symbol	The underlying symbol of the short stock position if applicable.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Value Date	The date used to determine the non-direct hard to borrow fee.
Quantity	The number of units of the short stock position.
Price	The closing price of the short stock position.
Value	Price x Quantity.
Borrow Fee Rate	The borrow fee rate for the short stock position.

Field	Description
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$.
FromAcct	The source account.
ToAcct	The destination account.
Code	The code abbreviation.

Non-Direct Hard to Borrow Markup Details

This section of the Activity Statement displays markup details for daily shorted stocks. It is available only to Brokers who have enabled Interest Details sections for their statement.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the hard to borrow fee.
Asset Class	The asset class of the short stock position.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the short stock position.
Description	The description of the short stock position.
Conid	The conid of the short stock position.
Security ID	The security ID of the short stock position.
Security ID Type	The security ID type of the short stock position.
CUSIP	The CUSIP of the short stock position.
ISIN	The ISIN of the short stock position.
Underlying Conid	The underlying conid of the short stock position if applicable.
Underlying Symbol	The underlying symbol of the short stock position if applicable.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.

Field	Description
Value Date	The date used to determine the non-direct hard to borrow fee.
Quantity	The number of units of the short stock position.
Price	The closing price of the short stock position.
Value	Price x Quantity.
Total Client Fee Rate (%)	The percentage rate of what the client paid in fees.
Total Client Fee	What the client paid in fees (Broker Markup + IB Borrow Fee).
IB Fee Rate (%)	The borrow fee percentage rate for the short stock position.
IB Borrow Fee	The borrow fee amount.
Net Markup Income	The total net amount that the broker earned in fees.
Code	The code abbreviation.

Securities Borrowed/Lent

This section for Portfolio Margin customers shows details of securities directly borrowed and or loaned via Stock Borrow/Loan.

Field	Description
Account ID	The account number.
Model	Model, if applicable.
Account Alias	Account alias, if there is one.
Currency	The currency denomination of securities borrowed or lent.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the security borrowed/lent.
Description	The description of the stock being borrowed or lent.
Conid	The conid of the stock being borrowed or lent.
Security ID	The security ID of the stock being borrowed or lent.
Security ID Type	The security ID type of the stock being borrowed or lent.
CUSIP	The CUSIP of the stock being borrowed or lent.
ISIN	The ISIN of the stock being borrowed or lent.
Underlying Conid	The underlying conid of the stock being borrowed or lent if applicable.
Underlying Symbol	The underlying symbol of the stock being borrowed or lent if applicable.
Issuer	The company that issued the contract. For structured products only.
Type	DirectBorrow, DirectLoan, or ManagedLoan.
Transaction ID	The transaction ID of the borrow/lend.
Exchange	The exchange that facilitated the borrow/lend.
Quantity	The number of shares borrowed or lent.
Fee Rate %	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow/lend.

Securities Borrowed/Lent Activity

This section for Portfolio Margin customers shows the borrow and or loan activity of securities directly borrowed or loaned via Stock Borrow/Loan.

Field	Description
Account ID	The account number.
Model	Model, if applicable.
Account Alias	Account alias, if there is one.
Currency	The currency denomination of the securities borrowed or lent.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the security borrowed/lent.
Description	The description of the stock being borrowed or lent.
Conid	The conid of the stock being borrowed or lent.
Security ID	The security ID of the stock being borrowed or lent.
Security ID Type	The security ID type of the stock being borrowed or lent.
CUSIP	The CUSIP of the stock being borrowed or lent.
ISIN	The ISIN of the stock being borrowed or lent.
Underlying Conid	The underlying conid of the stock being borrowed or lent if applicable.
Underlying Symbol	The underlying symbol of the stock being borrowed or lent if applicable.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the borrow or lend.
Transaction ID	The transaction ID of the borrow or lend.
Activity Description	The description of the transaction.
Type	DirectBorrow, DirectLoan, or ManagedLoan.
Exchange	The exchange that facilitated the borrow/lend.
Quantity	The number of units related to the borrow/loan activity.
Fee Rate %	The fee rate expressed, in percent, to borrow/lend the security.
Collateral Amount	The collateral amount of the borrow/lend.
Mark Quantity	The number of shares borrowed or lent.

Field	Description
Mark Prior Price	The previous day's price of the stock.
Mark Current Price	The current market price of the stock.

Securities Borrowed/Lent Fee Details

This section for Portfolio Margin customers shows details of direct borrow or loan fees for securities directly borrowed or lent via Stock Borrow/Loan.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the borrow or lend fee.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the stock.
Description	The description of the stock.
Conid	The conid of the stock.
Security ID	The security ID of the stock.
Security ID Type	The security ID type of the stock.
CUSIP	The CUSIP of the stock.
ISIN	The ISIN of the stock.
Underlying Conid	The underlying conid of the stock if applicable.
Underlying Symbol	The underlying symbol of the stock if applicable.
Issuer	The company that issued the contract. For structured products only.
Value Date	The date used to compute the borrow/lend fee details.
Start Date	The beginning date of the borrow or lend.
Type	DirectBorrow, DirectLoan, or ManagedLoan.
Exchange	The exchange that facilitated the borrow/lend.
Quantity	The number of shares borrowed or lent.
Collateral Amount	The collateral amount of the borrow/lend.
Fee Rate %	The fee rate expressed, in percent, to borrow/lend the security.
Fee	The fee rate expressed, in dollars, to borrow/lend the security.
Carry Charge	The carry charge.

Field	Description
Ticket Charge	The ticket charge.
Total Charges	The total charges.
Market Fee Rate %	The current market fee percentage rate.
Gross Lend Fee	The total amount that IB collects for lending your fully-paid shares.
Net Lend Fee Rate %	The net lend fee percentage rate.
Net Lend Fee	Gross Lend Fee – IB Mgmt Charge. This is the amount you receive for allowing IB to lend your fully-paid shares.
Code	The code abbreviation.

Change in Dividend Accruals

This section displays the change in dividend accruals for the period. At the top of the section is the Starting Dividend Accruals in Base Currency, followed by a list of accrued dividends sorted by currency and underlying symbol. At the bottom of this section is the Ending Dividend Accruals in Base Currency. The postings (with code Po) are done for new accrual additions to the account. The reversals (with code Re) are done for the following three reasons: correction in dividend accruals, cancellation in dividend accrual, and reversal due to payout in cash.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the dividend.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the position relating to the dividend.
Description	The description of the position relating to the dividend.
Conid	The conid of the position relating to the dividend.
Security ID	The security ID of the position relating to the dividend.
Security ID Type	The security ID type of the position relating to the dividend.
CUSIP	The CUSIP of the position relating to the dividend.
ISIN	The ISIN of the position relating to the dividend.
Underlying Conid	The underlying conid of the position relating to the dividend if applicable.
Underlying Symbol	The underlying symbol of the position relating to the dividend if applicable.
Issuer	The company that issued the contract. For structured products only.
Date	The date of the change in dividend accrual.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amount	Gross Rate x Quantity.

Field	Description
Net Amount	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The code abbreviation.
FromAcct	The source account.
ToAcct	The destination account.

Open Dividend Accruals

This section displays all the open dividend accruals that will be paid out on the pay date.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The currency denomination of the dividend.
Asset Class	The asset class.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the position relating to the dividend.
Description	The description of the position relating to the dividend.
Conid	The conid of the position relating to the dividend.
Security ID	The security ID of the position relating to the dividend.
Security ID Type	The security ID type of the position relating to the dividend.
CUSIP	The CUSIP of the position relating to the dividend.
ISIN	The ISIN of the position relating to the dividend.
Underlying Conid	The underlying conid of the position relating to the dividend if applicable.
Underlying Symbol	The underlying symbol of the position relating to the dividend if applicable.
Issuer	The company that issued the contract. For structured products only.
Ex Date	The ex dividend date of the stock.
Pay Date	The dividend pay date of the stock.
Quantity	The quantity held prior to ex date.
Tax	The tax amount associated with the dividend.
Fee	The fee associated with the dividend.
Gross Rate	The dividend per share.
Gross Amount	Gross amount can be calculated by multiplying the gross rate and quantity.
Net Amount	Calculated by adding the tax and fee amounts and then subtracting it from the gross amount.
Code	The Code abbreviation.

Field	Description
FromAcct	The source account.
ToAcct	The destination account.

Contract Information

This section displays the security IDs for stocks and bond as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Field	Description
Model	Model, if applicable.
Asset Class	The asset class of the security.
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the security.
Security ID	The CUSIP or ISIN number of the contract. CUSIP information is available only if you are subscribed to the CUSIP Service market data subscription, but ISIN will appear for non-US products and other products where applicable.
Security ID Type	The security ID type.
CUSIP	The CUSIP of the security.
ISIN	The ISIN of the security.
Underlying Conid	The underlying conid of the security if applicable.
Underlying Symbol	The underlying symbol of the security if applicable.
Issuer	The company that issued the contract. For structured products only.
Multiplier	The multiplier of the security.
Expiry	The expiration of the security if applicable.
Type	Put or call.
Strike	The strike price of the security.
Maturity	The maturity of the security if applicable.
Issue Date	The issue date of the security if applicable.

Currency Conversion Rate

This section gives an overview of the exchange rates versus base currency for the report period.

Field	Description
Date/Time	The date and time of the conversation rate.
From Currency	The first leg of the currency pair.
To Currency	The last leg of the currency pair.
Rate	The exchange rate.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
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A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Trade Confirmation Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Trade Confirmation Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Trades](#)
- [Municipal Bonds](#)
- [Contract Information](#)
- [Codes](#)
- [Notes/Legal Notes](#)

Note: Amounts are formatted to two decimal places. If amounts are greater than two decimal places, "half-even" rounding is used. This means that the decimal portion is rounded to the nearest neighbor unless both neighbors are equidistant, in which case, the decimal portion is rounded to the even neighbor. For example, 0.775 rounds up to 0.78 while 0.725 rounds down to 0.72.

For more information

- [Trade Confirmation Reports](#)

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account ID	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> • If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> • If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Master Consolidated • Advisor Client • Broker Master • Broker Master Consolidated • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Trades

This section shows trade confirmations sorted by asset class, then by currency. Click an order row to expand it and view the execution details; click the row again to collapse it. Advisors and Brokers can view trades and allocations.

Field	Description
Acct ID	Your IB Account ID. For trades allocated from an advisor to a client, this displays both the Advisor Master Account ID and the client Account ID to which the trade was allocated.
Symbol	The contract symbol.
Yield	The percent yield.
Trade Date	The date and time of the trade.
Settlement Date	The settlement date.
Expiration Date or Maturity Date	For options, futures and options on futures, the expiration date of the contract. For Treasury Bills, the maturity date.
Exchange	The exchange on which the trade was executed.
Type	BUY, SELL, SELL SHORT, BUY (Ca) or SELL (Ca).
Quantity	The number of contracts or shares bought or sold. For SELL orders, this number is shown as a debit (with a minus sign).
Price	The purchase or sale price per contract or share, carried to a default of four decimal places, up to a maximum of six decimal places.
Amount	The total amount of the trade. For SELL orders, this number is shown as a debit (with a minus sign).
Comm	The amount of commission applied to the trade. This number is shown as a debit (with a minus sign), unless it is a rebate, in which case the number is shown as a credit (with a plus sign).
Tax	The amount of tax applied to the trade. This column does not appear for bond trades.
Accrued Int	Appears in place of the Tax field for bond trades.
Code	Additional information about the data in code abbreviations. The Codes section displays descriptions of all codes used the Trades section.

Municipal Bonds

This section shows trade confirmations for municipal bonds, sorted by currency.

Field	Description
Trade Date	The date and time of the trade.
Settlement Date	The settlement date.
Quantity	The number of contracts or shares bought or sold. For SELL orders, this number is shown as a debit (with a minus sign).
Par Value	The face value of the bond.
Price	The purchase or sale price per contract or share, carried to a default of four decimal places, up to a maximum of six decimal places.
Transaction Yield	The yield received from the market center at the time of the trade.
Computed Yield	The yield computed by IB in accordance with MSRB rules.
Accrued Interest	Amount of interest accrued.
Commission	The amount of commission. For bonds traded through the Muni Bond Desk, this is the ticket charge.
Fees	The amount of fees charged.
Extended Principal	Proceeds.
Total	Total = Extended Principal + Accrued Interest + Commission + Tax

Contract Information

This section displays the security IDs for stocks and bond as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Security ID	The CUSIP or ISIN number of the contract. This information is available only if you are subscribed to the CUSIP Service market data subscription.
Multiplier	The multiplier of the security.
Expiry	The expiration of the security if applicable.
Delivery Month	The delivery month of the contract, if applicable.
Type	Put or call, for option contracts only.
Strike	The strike price of the security.
Issue Date	The issue date of the security if applicable.
Maturity	The maturity of the security if applicable.

Codes

This section explains all of the code abbreviations that appear in the Code column of a Trade Confirmation Report.

Code	Meaning
A	Assignment
B	Automatic Buy-in
C	Closing Trade
Ca	Cancelled
Co	Corrected Trade
D	IB acted as Dual Agent
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
L	Ordered by IB (Margin Violation)
M	Entered manually by IB
O	Opening Trade
P	Partial Execution
R	Dividend Reinvestment
Si	Solicited Trade (This order was solicited by Interactive Brokers)
T	Transfer

Notes/Legal Notes

This section includes additional notes and legal statements pertaining to data included on the Trade Confirmations report. The notes can differ from customer to customer.

Trade Confirmation Flex Query Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Trade Confirmation Flex Query. Click any of the following links to go directly to that section.

- [General Configuration and Date Configuration](#)
- [Trade Confirmations Configuration](#)
- [Trade Allocations Configuration](#)

For more information

- [Trade Confirmation Flex Queries](#)

General Configuration and Date Configuration

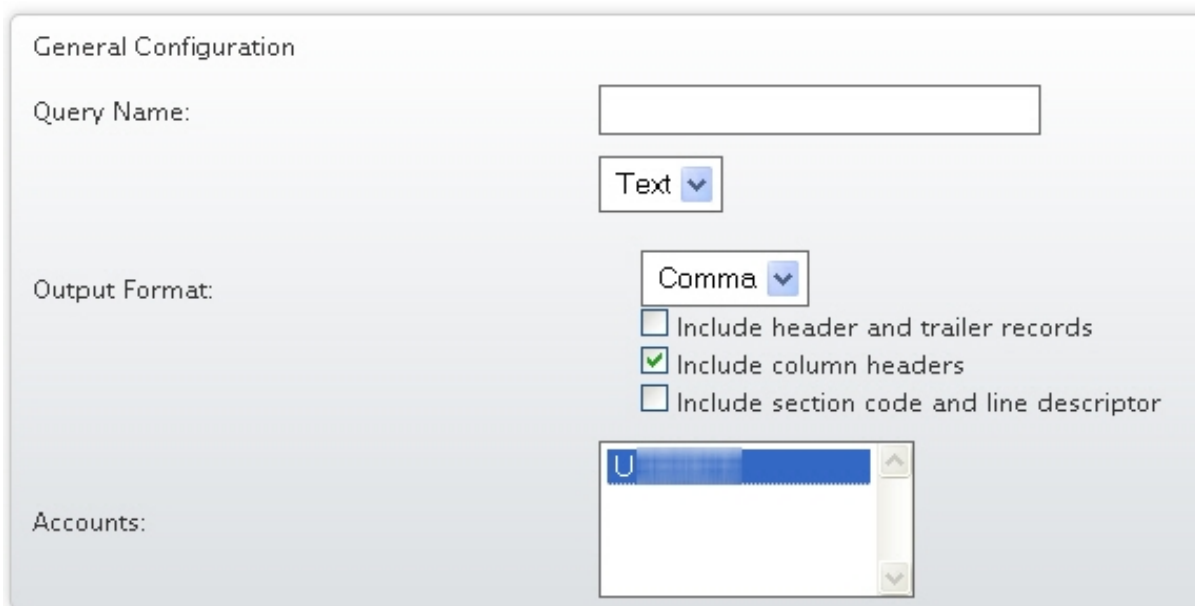
The first part of a Trade Confirmation Flex Query includes General Configuration and Data Configuration sections.

General Configuration

This section gives you the ability to name your report and choose your output format, either text or XML. Customers with some programming knowledge can choose the XML format and then read exported data into an XML reader or a customized programming application.

Customers with less programming knowledge can choose the text format and export their data into a text-friendly application such as Excel or Word. In addition clients need to select their preferred delimiter or separator Comma, Pipe or Tab. The delimiter tells the receiving application how to separate pieces of information.

For example, if you want to make the report readable in Excel, chose Text Format, and, depending upon your preference, Comma, Pipe or Tab as the delimiter. If you manage several accounts and want to include more than one of them in the report, press and hold the Shift (or Ctrl) key while you select the account numbers.



The screenshot shows a 'General Configuration' dialog box. It contains the following fields and options:

- Query Name:** A text input field.
- Output Format:** A dropdown menu currently set to 'Text'.
- Delimiter:** A dropdown menu currently set to 'Comma'.
- Options:** Three checkboxes:
 - ☐ Include header and trailer records
 - ☒ Include column headers
 - ☐ Include section code and line descriptor
- Accounts:** A list box showing a single account 'U' selected.

Text Output Options

Include Head and Trailer Records

When enabling header and trailer records, there will be the following rows added to your report:

- Begin of file row (for each account ID in report)
- End of file row (for each account ID in report)
- Begin of section row (for each section in report)
- End of section row (for each section in report)

Row layouts:

Begin of file row:

Column 1: "BOF"

Column 2: Account ID

Column 3: Number of sections contained in the report

Column 4: Report from date

Column 5: Report to date

Column 6: Report generation date and time (i.e., 20071106;110031 is November 6, 2007 11:00:31 AM)

Column 7: Report engine build number (currently defaulted to 100)

Column 8: Statement engine build number (currently defaulted to 100)

End of file row:

Column 1: "EOF"

Column 2: Account ID

Begin of section row :

Column 1: Section code (See list below)

Column 2: "BOS" (Line descriptor)

Column 3: Section description

End of section row :

Column 1: Section code (See list below)

Column 2: "EOS" (Line descriptor)

Column 3: Record checksum (i.e., Number of records in section)

Column 4: Amount checksum (Varies based on section: Transactions uses NetTradeMoney, Positions uses PositionValue, others default to 0)

Include Column Headers

If you select **Include Column Headers**, the data will populate with the appropriate headers.

Include Section Code and Line Descriptor

When enabled, the Section Code and Line Descriptor columns will prefix your selected fields. Section codes are four characters. The possible section codes are listed below.

Section Codes

Code	Description

Line Descriptors

Code	Description
BOF	Begin file
BOA	Begin account
BOS	Begin section (i.e., Trades, Positions, etc.)
HEADER	Header row (i.e. column headers, the fields enabled for the report)
DATA	Data row
EOS	End of section
EOA	End of account
EOF	End of file

Date Configuration Section

Define the time period your report will cover. Choose from a specific period (i.e. last business day) or define a range using a starting and ending date.

Date Configuration

Period:
or
From Date:
To Date:

Select One

Select One
Today
Last Business Day
Last Month
Last 30 Calendar Days
Last 365 Calendar Days
Month to Date
Year to Date

Trade Confirmation Configuration

Field	Description
ClientAccountID	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
AccountAlias	Account alias, if there is one.
CurrencyPrimary	The currency denomination of the contract traded.
AssetClass	The asset class of the contract traded.
Symbol	The symbol of the contract traded.
Description	The description of the contract traded.
Conid	The conid of the contract traded.
SecurityID	The security ID of the contract traded.
SecurityIDType	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
UnderlyingConid	The underlying conid of the contract traded.
UnderlyingSymbol	The underlying symbol of the contract traded.
Issuer	The company that issued the contract. For Structured Products only.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Transaction Type	The transaction type.
TradeID	The ID of the trade.

Field	Description
OrderID	The IB order ID.
ExecID	The IB execution ID.
BrokerageOrderID	The brokerage order ID.
OrderReference	The order reference number as defined by the user on the order ticket.
VolatilityOrderLink	The volatility order link.
OrderPlacementTime	The time at which the order was submitted.
ClearingFirmID	The clearing firm ID.
OriginalTradePrice	The original trade price that was cancelled.
OriginalTradeDate	The original trade date that was cancelled.
OriginalTradeID	The original trade ID that was cancelled.
OrderTime	The time of the order.
Date/Time	The date and time at which the trade was executed.
Repor Date	The date of the statement.
SettleDate	The settle date of execution.
TradeDate	The date of the execution.
Exchange	The exchange at which the trade took place.
Buy/Sell	Buy or sell.
Quantity	The number of shares or contracts traded.
Price	The transaction price.
Amount	Amount of the trade, calculated by multiplying Quantity x Price.
Proceeds	Proceeds of the trade, calculated by multiplying Quantity X Transaction Price. Proceeds will be positive for buys and negative for sells.
Commission	The total amount of commission for the transaction.
BrokerExecutionCommission	The total amount of broker execution commission for the transaction.
BrokerClearingCommission	The total amount of broker clearing commission for the transaction.
ThirdPartyExecution Commission	The total amount of third-party execution commission for the transaction.
Third PartyClearing Commission	The total amount of third-party clearing commission for the transaction.
Third PartyRegulatoryCommission	The total amount of third-party regulatory commission for the transaction.

Field	Description
OtherCommission	The total amount of other commissions for the transaction.
CommissionCurrency	The currency denomination of the trade.
Tax	The total amount of tax for the transaction.
Code	The code abbreviation.
OrderType	<p>The order type used during the trade. Can be any one of the following order type abbreviations:</p> <ul style="list-style-type: none"> • LMT - Limit order • LOC - Limit on Close order • MKT - Market order • MOC - Market on Close order • STP - Stop order • STPLMT - Stop Limit order <p>Note: This indicates the order type that was sent to the relevant exchange by Interactive Brokers in order to execute the order instructions provided by customer. For advanced order types or order types that are simulated by the IB Smart Routing System (e.g., market orders may be simulated through the use of marketable limit orders), details of the original order attributes may be accessible through the IB TWS audit trail facility. Detailed description of order types for each exchange are available here.</p>
LevelofDetail	Executions, orders or closed lots.
TraderID	Trader ID is an alias that identifies the person who executed a trade without revealing his or her username. A prefix of "M" indicates a username associated with the Master account. A prefix of "C" indicates a username associated with a client or sub account.
IsAPIOrder	Indicates if the order was submitted by the IB TWS API.
AllocatedTo	Displays the client Account ID for Advisor-allocated orders.

Trade Allocations Configuration

Field	Description
Client Account ID	The account number.
Account Alias	Account alias, if there is one.
Currency Primary	The currency denomination of the contract traded.
Asset Class	The asset class of the contract traded.
Symbol	The symbol of the contract traded.
Description	The description of the contract traded.
Conid	The conid of the contract traded.
Security ID	The security ID of the contract traded.
Security ID Type	The security ID type of the contract traded.
CUSIP	The CUSIP of the contract traded.
ISIN	The ISIN of the contract traded.
Issuer	The company that issued the contract. For Structured Products only.
Underlying Conid	The underlying conid of the contract traded.
Underlying Symbol	The underlying symbol of the contract traded.
Multiplier	The multiplier of the contract traded.
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Trade ID	The ID of the trade.
Trade Date	The transaction date.
Settlement Date	The settlement date.
Broker Name	The name of the broker.
Broker Account	The account number of the broker.
Buy/Sell	Buy or sell.
Quantity	The number of units in the trade allocation.
Price	The transaction price.
Amount	Amount of the trade, calculated by multiplying Quantity x Price.

Field	Description
Commission	The amount of the commission.
SEC Fees	The amount of the SEC fees.
Tax	The amount of tax.
Net Amount	The net amount of the trade allocation.
Code	The code abbreviation.

Trade Allocation Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Trade Allocation Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Trade Allocations](#)
- [Codes](#)
- [Notes/Legal Notes](#)

Note: Amounts are formatted to two decimal places. If amounts are greater than two decimal places, "half-even" rounding is used. This means that the decimal portion is rounded to the nearest neighbor unless both neighbors are equidistant, in which case, the decimal portion is rounded to the even neighbor. For example, 0.775 rounds up to 0.78 while 0.725 rounds down to 0.72.

For more information

- [Trade Allocations](#)

Account Information

This section summarizes key attributes of your IB account.

Column	Description
Name	Account name
Account Alias	The account alias of the account.
Account	The account number (ID).
Account Type	One of the following IB account types: <ul style="list-style-type: none">• Individual (Single)• Institution Master• Institution Client• Advisor Master• Advisor Master Consolidated• Advisor Client• Broker Master• Broker Master Consolidated• Broker Client• Fund Advisor (also known as Fund Investment Manager)

Column	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Column	Description
Base Currency	The base currency of your account.

Trade Allocations

Column	Description
Trade Date	The date and time of the trade.
Settlement Date	The settlement date.
Broker Name	The name of the broker.
Broker Account	The account number of the broker.
Description	The description of the trade allocation.
Symbol	The symbol of the trade allocation.
Buy/Sell	The action of the trade.
Quantity	The amount of the trade allocation.
Price	The price of the trade allocation.
Commissions	The amount of the commission.
SEC Fees	The amount of the SEC fees.
Net Amount	The net amount of the trade allocation.
Codes	The code abbreviation.

Codes

This section explains all of the code abbreviations that appear in the Code column of a Trade Allocation report.

Code	Meaning
CD	Cash Delivery
Po	Post-Trade Allocation
Pr	Pre-Trade Allocation

Notes/Legal Notes

This section includes additional notes and legal statements pertaining to data included on the Trade Allocations report.

Notes

1. Initial and maintenance margin requirements are available within the Account Window of the Trader Workstation.
2. Interactive Brokers LLC receives compensation from fund companies in connection with the purchase and holding of mutual fund shares by customers of Interactive Brokers LLC. Such compensation includes, but is not limited to, Rule 12b-1 fees which are paid out of the funds assets. The source and amount of any remuneration received by Interactive Brokers LLC in connection with a transaction will be furnished upon written request of the customer.
3. In case of partial executions, commissions are charged on the total quantity executed on the original order. The commission is displayed on the first partial execution only.
4. Trade execution times are displayed in Eastern Time.
5. [Click here](#) to view the applicable commodity Regulatory Fees for your transactions.
6. This statement indicates the order type that was sent to the relevant exchange by Interactive Brokers in order to execute the order instructions provided by customer. For advanced order types or order types that are simulated by the IB Smart Routing System (e.g., market orders may be simulated through the use of marketable limit orders), details of the original order attributes may be accessible through the IB TWS audit trail facility. Detailed description of order types for each exchange are available [here](#).

Fixed Income Notes

1. Call features for bonds or preferred stocks may affect the yield. For zero coupon, compound interest and multiplier securities, there are no periodic payments and securities may be callable below maturity value without notice to the holder unless registered. For asset-backed securities, the actual yield may vary depending on the speed at which the underlying note is pre-paid. For additional information regarding bond yield, please contact the IB Help Desk using the contact information available [here](#). If this debt security is unrated by a nationally recognized statistical rating organization, it may pose a high risk of default. You should consult a financial advisor to determine whether unrated bonds are appropriate for your portfolio in light of your goals and your financial circumstances.

Legal Notes

1. **Please promptly report any inaccuracy or discrepancy in this statement, or in your account. Contact the IB Customer Service Department in writing using the form available on the IB website. You may also contact IB by phone, but if you report an error by phone, you should re-confirm such oral communication in writing in order to protect your rights, including rights under the Securities Investor Protection Act (SIPA).**

Interactive Brokers LLC, www.interactivebrokers.com, 877-442-2757 (U.S.)

Interactive Brokers (UK) (Ltd), www.interactivebrokers.co.uk, 00800-42-276537 (Intl)

Interactive Brokers Canada Inc., www.interactivebrokers.ca, 877-745-4222 (Can.)

2. Unless otherwise noted, Interactive Brokers acted as agent in the execution of the above transactions. For those exchanges where IB is not self-clearing, IB may use one of the following clearing agents: Interactive Brokers (U.K.) Limited, Timber Hill Canada Company, Timber Hill Europe AG, Timber Hill LLC, Timber Hill Securities

Hong Kong Limited, BBVA Bancomer, S.A., BNP Paribas Commodity Futures, Inc., BNP Securities Services, Milan Branch, Citibank International plc, Euroclear Bank S.A./N.V., Fortis Clearing Singapore Pte. Ltd., Fortis Clearing Sydney Pty Limited, Newedge Group S.A., Shinhan Securities Co., Ltd., Skandinaviska Enskilda Banken AB, Société Générale Zurich branch. For all trades including security futures, if not already indicated on this statement, information about the time of any transaction, the identity of the counterparty to the transaction will be available upon written request.

3. IB acts as agent or riskless principal in foreign currency exchange transactions. Such transactions are executed against an IB affiliate or a third party, which acts as principal in such transactions and may have a long or short position and may have profited or lost in connection with the transaction. Foreign currency exchange transactions executed by Customer through IB are not regulated or overseen by the SEC or the CFTC.
4. Trades marked with the exchange indicator of TMBR were effected by IB as agent through a market making affiliate, which acted as principal in the transaction and may have a long or short position in the security and may have profited or lost in connection with the transaction.
5. All VWAP trades are effected pursuant to an average price formula based on a reference price provided by a third-party data provider. Additional information and reference prices are available upon request. IB, as agent, effects VWAP transactions through a market making affiliate, which acts as principal in such transactions and may have a long or short position in the security and may have profited or lost in connection with the transaction.
6. IB accepts liquidity rebates from Alternative Trading Systems and exchanges for certain orders. IB receives payment for some option orders pursuant to exchange-mandated marketing fee programs or other arrangements. IB does not generally accept payment for order flow for security futures orders. To the extent permissible under exchange rules, IB may direct customer stock, option, futures, or security futures orders to its market making affiliate Timber Hill LLC, or to another affiliate, for execution. In such cases IB's affiliate may act as principal in the resulting transaction and may earn a profit or incur a loss in connection with the transaction. The source and nature of any compensation received by IB in connection with any transaction is available upon written request of the customer. For further information, check the IB website or email help@interactivebrokers.com.
7. Customer is requested to promptly advise Interactive Brokers of any material change in Customer's investment objectives or financial situation.
8. A financial statement of Interactive Brokers LLC is available for your personal inspection at www.interactivebrokers.com or at its offices, or a copy of it will be mailed upon your written request.
9. For trades done on the Australian Stock Exchange Limited ("ASX"), this confirmation is issued subject to: (i) the Rules, directions, decisions and requirements of ASX, and the Australian Clearing House Pty Limited ("ACH") Clearing Rules, and, where relevant, the ASX Settlement and Transfer Corporation Pty Limited ("ASTC") Settlement Rules; (ii) the customs and usages of the Market; and (iii) the correction of errors and omissions. IB is not a participant on the ASX and will route orders to ASX through its affiliate, Timber Hill Australia Pty Limited ("THA"), an ASX Participant who executes such orders. Your ASX trades will be cleared by Fortis Clearing Sydney Pty Ltd, an ACH Clearing Participant. Under the Australian Corporations Act, where IB enters into an exchange traded derivative on a customer's behalf, IB is regarded as having issued the derivative to the customer. If your transaction was a crossing transaction, IB may have either acted on behalf of (i) both the buyer and seller to this transaction, or (ii) on behalf of the buyer or seller on one side of the transaction and as Principal on the other side.

Margin Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Margin Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Margin Summary - Cash Accounts](#)
- [Margin Summary - Reg T Margin Accounts](#)
- [Margin Summary - Portfolio Margin Accounts](#)
- [Margin Details for Securities \(Rules Based\) - Cash Accounts](#)
- [Margin Details for Securities \(Rules Based\) - Reg T Margin and Portfolio Margin Accounts](#)
- [Margin Details for Securities \(Risk Based\)](#)
- [Margin Details for Futures](#)
- [Margin Details for IB-UKL](#)
- [Portfolio Margin Details](#)
- [Margin Overview by Exchanges - Reg T Margin and Portfolio Margin Accounts](#)
- [Legal Notes](#)

Note: Amounts are formatted to two decimal places. If amounts are greater than two decimal places, "half-even" rounding is used. This means that the decimal portion is rounded to the nearest neighbor unless both neighbors are equidistant, in which case, the decimal portion is rounded to the even neighbor. For example, 0.775 rounds up to 0.78 while 0.725 rounds down to 0.72.

For more information

- [Margin Reports](#)

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Alias	Account alias, if there is one.
Account ID	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> • If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> • If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Investment Advisor	Name of investment advisor.
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Master Consolidated • Advisor Client • Broker Master • Broker Master Consolidated • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Margin Summary - Cash Accounts

Although IB's Universal Account is a single account for trading and account monitoring purposes, IB maintains separate securities and commodities (futures) account segments for regulatory and segregation purposes. The Margin Summary section shows a summary of your margin requirements in your base currency, including values for the Securities and Commodities (Futures) segments of your account and totals for your entire account. The section breaks out amounts for Equity with Loan Value, Net Liquidation Value and current Initial and Maintenance Margin requirements.

Column	Security	Futures	Total
Equity with Loan Value	The total amount of settled cash.	Total cash value + futures option value - futures maintenance margin requirement + minimum (0, futures P&L).	The sum of the Equity with Loan Values for the securities and commodities segments of the account.
Cash Value	The total Cash Value in the Securities segment of your account as of the report date.	The total Cash Value in the Commodities (Futures) segment of your account as of the report date.	The sum of the Cash Values for the securities and commodities segments of the account.
Span Option Value	The total Span Option Value in the Securities segment of your account as of the report date.	The total Span Option Value in the Commodities (Futures) segment of your account as of the report date.	The sum of the Span Option Values for the securities and commodities segments of the account.
Net Liquidation Value	<p>The Net Liquidation Value for the Securities segment of your account as of the report date. Net Liquidation Value in the Securities segment of your account is calculated as:</p> <p>Total cash value + stock and bond value + non span option value + dividend payable/receivable.</p>	<p>The Net Liquidation Value for the Commodities (Futures) segment of your account as of the report date. Net Liquidation Value in the Commodities (Futures) segment of your account is calculated as:</p> <p>Total cash value + commodities options value.</p>	The sum of the Net Liquidation Values for the securities and commodities segments of the account.

Column	Security	Futures	Total
Stock and Bond Value	The total value of stocks and bonds in the Securities segment of your account as of the report date.	The total value of stocks and bonds in the Commodities (Futures) segment of your account as of the report date.	The sum of the Stock and Bond Values for the securities and commodities segments of the account.
Non Span Option Value	The total value of non span option value in the Securities segment of your account as of the report date.	The total value of non span option value in the Commodities (Futures) segment of your account as of the report date.	The sum of the Non Span Option Values for the securities and commodities segments of the account.
Dividend Payable/Receivable Value	The total Dividend Payable or Dividend Receivable amount in the Securities segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The total Dividend Payable or Dividend Receivable amount in the Commodities (Futures) segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The sum of the Dividend Payable/Receivable Values for the securities and commodities segments of the account.
Initial Margin Requirement	The Initial Margin requirement in the Securities segment of your account as of the report date.	The Initial Margin requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Initial Margin Requirements for the securities and commodities segments of the account
Available Funds	<p>The Available Funds value in the Securities segment of your account as of the report date. Available Funds in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Initial Margin.</p>	<p>The Available Funds value in the Commodities (Futures) segment of your account as of the report date. Available Funds in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	The sum of the Available Funds for the securities and commodities segments of the account.
Maintenance Margin Requirement	The Maintenance Margin Requirement in the Securities segment of your account as of the report date.	The Maintenance Margin Requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Maintenance Margin Requirements for the securities and commodities segments of the account.

Column	Security	Futures	Total
Excess Liquidity	<p>The Excess Liquidity value in the Securities segment of your account as of the report date. Excess Liquidity in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Maintenance Margin.</p>	<p>The Excess Liquidity value in the Commodities (Futures) segment of your account as of the report date. Excess Liquidity in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	<p>The sum of the Excess Liquidity values for the securities and commodities segments of the account.</p>

All non-base currency amounts are converted to the base currency. For more details on these calculations, refer to the [Account Window](#) topic in the IB TWS Users' Guide. For more information on how initial and maintenance margin values are calculated, see **Reference > Margin Requirements** in Account Management.

Margin Summary - Reg T Margin Accounts

Although IB's Universal Account is a single account for trading and account monitoring purposes, IB maintains separate securities and commodities (futures) account segments for regulatory and segregation purposes. The Margin Summary section shows a summary of margin requirements in your base currency, including values for the Securities and Commodities (Futures) segments of your account and totals for your entire account. The section breaks out amounts for Equity with Loan Value, Net Liquidation Value and current Initial and Maintenance Margin requirements.

Commodities Regulatory Margin Reports

Commodities Regulatory Margin Reports only show values for the commodities segment of your account for Domestic (U.S) and Foreign assets, as well as the totals of Domestic and Foreign assets.

Column	Security	Futures	Total
Equity with Loan Value	Total cash value + stock value + bond value + span option value + commodities + Interest Payable/Interest Receivable Value + Dividend Payable/Receivable Value	Total cash value + futures option value - futures maintenance margin requirement.	The sum of the Equity with Loan Values for the securities and commodities segments of the account.
Cash Value	The total Cash Value in the Securities segment of your account as of the report date.	The total Cash Value in the Commodities (Futures) segment of your account as of the report date.	The sum of the Cash Values for the securities and commodities segments of the account.
Stock and Bond Value	The total value of stocks and bonds in the Securities segment of your account as of the report date.	The total value of stocks and bonds in the Commodities (Futures) segment of your account as of the report date.	The sum of the Stock and Bond Values for the securities and commodities segments of the account.
Span Option Value	The total value of span options in the Securities segment of your account as of the report date.	The total value of span options in the Commodities (Futures) segment of your account as of the report date.	The sum of the Span Option Values for the securities and commodities segments of the account.
Interest Payable/Receivable Value	The total Interest Payable or Interest Receivable amount in the Securities segment of your account as of the report date. Interest Payable is indicated by a negative value.	The total Interest Payable or Interest Receivable amount in the Commodities (Futures) segment of your account as of the report date. Interest Payable is indicated by a negative value.	The sum of the Interest Payable/Receivable Values for the securities and commodities segments of the account.

Column	Security	Futures	Total
Dividend Payable/Receivable Value	The total Dividend Payable or Dividend Receivable amount in the Securities segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The total Dividend Payable or Dividend Receivable amount in the Commodities (Futures) segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The sum of the Dividend Payable/Receivable Values for the securities and commodities segments of the account.
Net Liquidation Value	The Net Liquidation Value for the Securities segment of your account as of the report date.	The Net Liquidation Value for the Commodities (Futures) segment of your account as of the report date.	The sum of the Net Liquidation Values for the securities and commodities segments of the account.
Non Span Option Value	The total value of non span options in the Securities segment of your account as of the report date.	The total value of non span options in the Commodities (Futures) segment of your account as of the report date.	The sum of the Non Span Option Values for the securities and commodities segments of the account.
Reg T Equity with Loan Value	Total cash value + stock value + bond value + fund value + non-U.S. and Canadian securities options value + accrued interest + accrued dividend.	Total cash value - futures maintenance margin requirement.	The sum of the Reg T Equity with Loan Values for the securities and commodities segments of the account.
Initial Margin Requirement	The Initial Margin requirement in the Securities segment of your account as of the report date.	The Initial Margin requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Initial Margin Requirements for the securities and commodities segments of the account.
Available Funds	<p>The Available Funds value in the Securities segment of your account as of the report date. Available Funds in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Initial Margin.</p>	<p>The Available Funds value in the Commodities (Futures) segment of your account as of the report date. Available Funds in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	The sum of the Available Funds for the securities and commodities segments of the account.

Column	Security	Futures	Total
Maintenance Margin Requirement	The Maintenance Margin Requirement in the Securities segment of your account as of the report date.	The Maintenance Margin Requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Maintenance Margin Requirements for the securities and commodities segments of the account.
Excess Liquidity	<p>The Excess Liquidity value in the Securities segment of your account as of the report date. Excess Liquidity in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Maintenance Margin.</p>	<p>The Excess Liquidity value in the Commodities (Futures) segment of your account as of the report date. Excess Liquidity in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	The sum of the Excess Liquidity values for the securities and commodities segments of the account.
Margin Ratio (%)	Calculated as the initial margin requirement divided by the net liquidation value.	Calculated as the initial margin requirement divided by the net liquidation value.	Calculated as the total initial margin requirement divided by the total net liquidation value.
Reg T Margin Requirement	The margin requirements calculated under US Regulation T rules.	The margin requirements calculated under US Regulation T rules.	The sum of the Reg T Margin Requirements for the securities and commodities segments of the account.

Column	Security	Futures	Total
Special Memorandum Account	<p>A special account associated with a Reg T Margin account that is maintained for the purpose of applying Federal Regulation T initial margin requirements at the end of the trading day.</p> <p>Max ((Equity with Loan Value - US initial margin requirements)*, (Prior Day SMA +/- change in day's cash +/- US initial margin requirements** for trades made during the day.))</p> <p>*calculated end of day under US Stock rules, regardless of country of trading. **at the time of the trade</p>	N/A	The total value of the Special Memorandum Account for your account. There is no SMA balance in the commodities (futures) segment, so this value is the same as the amount in the Security segment.

All non-base currency amounts are converted to the base currency. For more details on these calculations, refer to the [Account Window](#) topic in the IB TWS Users' Guide. For more information on how initial and maintenance margin values are calculated, see **Reference > Margin Requirements** in Account Management.

Margin Summary - Portfolio Margin Accounts

Although IB's Universal Account is a single account for trading and account monitoring purposes, IB maintains separate securities and commodities (futures) account segments for regulatory and segregation purposes. The Margin Summary section shows a summary of margin requirements in your base currency, including values both segments of your account and totals for your entire account. The section breaks out amounts for Equity with Loan Value, Net Liquidation Value and current Initial and Maintenance Margin requirements.

Commodities Regulatory Margin Reports

Commodities Regulatory Margin Reports only show values for the commodities segment of your account for Domestic (U.S) and Foreign assets, as well as the totals of Domestic and Foreign assets.

Column	Security	Futures	Total
Net Liquidation Value	The Net Liquidation Value for the Securities segment of your account as of the report date.	The Net Liquidation Value for the Commodities (Futures) segment of your account as of the report date.	The sum of the Net Liquidation Values for the securities and commodities segments of the account.
Cash Value	The total Cash Value in the Securities segment of your account as of the report date.	The total Cash Value in the Commodities (Futures) segment of your account as of the report date.	The sum of the Cash Values for the securities and commodities segments of the account.
Stock and Bond Value	The total value of stocks and bonds in the Securities segment of your account as of the report date.	The total value of stocks and bonds in the Future segment of your account as of the report date.	The sum of the Stock and Bond Values for the securities and commodities segments of the account.
Option Value	The total value of options in the Securities segment of your account as of the report date.	The total value of options in the Commodities (Futures) segment of your account as of the report date.	The sum of the Option Values for the securities and commodities segments of the account.
Commodities	The total value of commodities in the Securities segment of your account as of the report date.	The total value of commodities in the Commodities (Futures) segment of your account as of the report date.	The sum of the Commodities values for the securities and commodities segments of the account.

Column	Security	Futures	Total
Interest Payable/Receivable Value	The total Interest Payable or Interest Receivable amount in the Securities segment of your account as of the report date. Interest Payable is indicated by a negative value.	The total Interest Payable or Interest Receivable amount in the Commodities (Futures) segment of your account as of the report date. Interest Payable is indicated by a negative value.	The sum of the Interest Payable/Receivable Values for the securities and commodities segments of the account.
Dividend Payable/Receivable Value	The total Dividend Payable or Dividend Receivable amount in the Securities segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The total Dividend Payable or Dividend Receivable amount in the Commodities (Futures) segment of your account as of the report date. Dividend Payable is indicated by a negative value.	The sum of the Dividend Payable/Receivable Values for the securities and commodities segments of the account.
Initial Margin Requirement	The Initial Margin requirement in the Securities segment of your account as of the report date.	The Initial Margin requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Initial Margin Requirements for the securities and commodities segments of the account.
Available Funds	<p>The Available Funds value in the Securities segment of your account as of the report date. Available Funds in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Initial Margin.</p>	<p>The Available Funds value in the Commodities (Futures) segment of your account as of the report date. Available Funds in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	The sum of the Available Funds for the securities and commodities segments of the account.
Maintenance Margin Requirement	The Maintenance Margin Requirement in the Securities segment of your account as of the report date.	The Maintenance Margin Requirement in the Commodities (Futures) segment of your account as of the report date.	The sum of the Maintenance Margin Requirements for the securities and commodities segments of the account.

Column	Security	Futures	Total
Excess Liquidity	<p>The Excess Liquidity value in the Securities segment of your account as of the report date. Excess Liquidity in the Securities segment of your account is calculated as:</p> <p>Equity with Loan Value - Maintenance Margin.</p>	<p>The Excess Liquidity value in the Securities segment of your account as of the report date. Excess Liquidity in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	<p>The sum of the Excess Liquidity for the Securities and Commodities segments of your account.</p>
Margin Ratio (%)	<p>Calculated as the initial margin requirement divided by the net liquidation value.</p>	<p>Calculated as the initial margin requirement divided by the net liquidation value.</p>	<p>Calculated as the total initial margin requirement divided by the total net liquidation value.</p>

All non-base currency amounts are converted to the base currency. For more details on these calculations, refer to the [Account Window](#) topic in the IB TWS Users' Guide. For more information on how initial and maintenance margin values are calculated, see **Reference > Margin Requirements** in Account Management.

Margin Details for Securities (Rules Based) - Cash Accounts

The Margin Details for Securities (Rules Based) section for Cash accounts shows the quantity, price, initial and maintenance margin requirements for each open position, sorted by currency. At the end of the detail report, one total line is displayed for each currency in which you hold a position, along with the total in your base currency. In addition, margin for currency (FX) positions appears at the bottom of the section in your base currency.

Column	Description
Description	The description of the position held.
Symbol	The symbol of position.
Quantity	The number of contracts or shares held as of the report date.
Price	The current market price as of the cut off time for each exchange.
Total Position Value	The total position value as of the cut off time for each exchange.
Initial Margin	The Initial Margin requirement for the referenced position as of the report date.
Maintenance Margin	The Maintenance Margin requirement for the referenced position as of the report date.
Maintenance %	Calculated as the margin requirement divided by the total position value.

Margin Details for Securities (Rules Based) - Reg T Margin and Portfolio Margin Accounts

The Margin Details for Securities (Rules Based) section shows the quantity, price, initial and maintenance margin requirements for each open position, sorted by currency. At the end of the detail report, one total line is displayed for each currency in which you hold a position, along with the total in your base currency.

This section is the same for Reg T Margin and Portfolio Margin accounts.

Column	Description
Description	The description of the position held.
Symbol	The symbol of position.
Quantity	The number of contracts or shares held as of the report date.
Price	The current market price as of the cut off time for each exchange.
Total Position Value	The total position value as of the cut off time for each exchange.
Initial Margin	The Initial Margin requirement for the referenced position as of the report date.
Maintenance Margin	The Maintenance Margin requirement for the referenced position as of the report date.
Maintenance %	Calculated as the margin requirement divided by the total position value.

Margin Details for Securities (Risk Based)

Column	Description
Base Currency Summary	
Product Group	The initial and maintenance margin requirement for the product group.
Combined Futures Portfolio	The initial and maintenance margin requirement for the combined futures portfolio.
Illiquidity Charge	This value represents the concentration charge for a large single concentrated position.
Combined Portfolios	
Name	The name of the product group. A product group example would be a Broad Based Index composed of SPX, OEX, etc.
Exchange	The exchange that the combined futures portfolio trades on.
Description	The description of the combined futures portfolio.
Symbol	The symbol of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Initial Margin	The initial margin requirement for the combined futures portfolio.
Maintenance Margin	The maintenance margin requirement for the combined futures portfolio.

Total amounts are displayed:

- At the bottom of the Base Currency Summary for all values.
- At the bottom of the Combined Portfolios for Initial Margin and Maintenance Margin values.

Margin Details for Futures

This section shows margin details for futures in your account in your base currency and combined portfolios.

Commodities Regulatory Margin Reports

Commodities Regulatory Margin Reports breaks out values into Domestic and Foreign sections.

Column	Description
Base Currency Summary	
Product Group	The initial and maintenance margin requirement for the product group.
Combined Futures Portfolio	The initial and maintenance margin requirement for the combined futures portfolio.
Illiquidity Charge	This value represents the concentration charge for a large single concentrated position.
Combined Portfolios	
Name	The name of the product group. A product group example would be a Broad Based Index composed of SPX, OEX, etc.
Exchange	The exchange that the combined futures portfolio trades on.
Description	The description of the combined futures portfolio.
Symbol	The symbol of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Initial Margin	The initial margin requirement for the combined futures portfolio.
Maintenance Margin	The maintenance margin requirement for the combined futures portfolio.

Total amounts are displayed:

- At the bottom of the Base Currency Summary for all values.
- At the bottom of the Combined Portfolios for Initial Margin and Maintenance Margin values.

Margin Details for IB-UKL

Column	Description
Base Currency Summary	
Product Group	The initial and maintenance margin requirement for the product group.
Combined Futures Portfolio	The initial and maintenance margin requirement for the combined futures portfolio.
Illiquidity Charge	This value represents the concentration charge for a large single concentrated position.
Combined Portfolio	
Name	The name of the product group. A product group example would be a Broad Based Index composed of SPX, OEX, etc.
Exchange	The exchange that the combined futures portfolio trades on.
Description	The description of the combined futures portfolio.
Symbol	The symbol of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Initial Margin	The initial margin requirement for the combined futures portfolio.
Maintenance Margin	The maintenance margin requirement for the combined futures portfolio.

Total amounts are displayed:

- At the bottom of the Base Currency Summary for all values.
- At the bottom of the Combined Portfolios for Initial Margin and Maintenance Margin values.

Portfolio Margin Details

The Portfolio Margin Details section includes the Base Currency Summary, which displays the total for each group level as the maximum value between the Margin and Extreme values for each Group item (Portfolio, Product and Class). This section also includes detailed sections for each group level (Portfolio, Product, Class), showing offset, quantity, margin and extreme values for each open position, sorted by currency; and a section for Bonds, showing the margin for each open position, sorted by currency.

Column	Description
Base Currency Summary	
Portfolio Group	The margin requirement for the portfolio group. The value is computed by summarizing the higher of the two numbers; Margin or Extreme within the portfolio group.
Product Group	The margin requirement for the product group. The value is computed by summarizing the higher of the two numbers; Margin or Extreme within the product group.
Class Group	The margin requirement for the class group. The value is computed by summarizing the higher of the two numbers; Margin or Extreme within the class group.
Extreme Risk Additional Charge	This value represents the concentration charge for a large single concentrated position.
Portfolio Groups	
Name	The name of the portfolio group.
Product Group	A set of closely related products. A portfolio could include such products as Broad Based Indices, Growth Indices and Small Cap Indices.
Offset	The offset amount determined by the Options Clearing Corporation (OCC).
Class Group	The name of the class group.
Description	The name of the position that is part of the class group.
Symbol	The symbol of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Margin	The margin requirement for the portfolio group.
Extreme	The extreme margin requirement for the portfolio group.
Product Groups	
Name	The name of the product group. A product group example would be a Broad Based Index composed of SPX, OEX, etc.
Offset	The offset amount determined by the Options Clearing Corporation (OCC).

Column	Description
Class Group	The name of the class group.
Description	The name of the position that is part of the class group.
Symbol	The symbol of the position.
Margin	The margin requirement for the product group.
Extreme	The extreme margin requirement for the product group.
Class Groups	
Name	The underlying symbol of the class group. Class groups are positions with the same underlying.
Description	The description of the position that is part of the class group.
Symbol	The symbol of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Margin	The margin requirement for the class group.
Extreme	The extreme margin requirement for the class group.
Bonds	
Name	The underlying symbol of the bond.
Description	The description of the position.
Quantity	The number of contracts or shares held in the account as of the report date.
Margin	The margin requirement for the bond.

Totals

Total amounts are displayed:

- At the bottom of the Base Currency Summary for all values.
- At the bottom of the Portfolio Groups section for Margin and Extreme values.
- At the bottom of the Product Groups section for Margin and Extreme values.
- At the bottom of the Class Groups section for Margin and Extreme values.

Margin Overview by Exchanges - Reg T Margin and Portfolio Margin Accounts

This table provides an aggregate margin overview by exchange for all assets that are margined by Standardized Portfolio Analysis of Risk (SPAN) only. The Initial and Maintenance values show the total of all margin from all account segments (Securities and Commodities) in the currency of the exchange. For your convenience, totals are also displayed in base currency.

This section is the same for Reg T Margin and Portfolio Margin accounts. It does NOT appear on Margin Reports for Cash accounts.

Commodities Regulatory Margin Reports

Commodities Regulatory Margin Reports breaks out values into Domestic and Foreign sections.

Column	Description
Currency	The currency denomination for the specific product held.
Exchanges	The exchanges that list the product.
Initial	The initial margin requirement.
Maintenance	The maintenance margin requirement.
Initial in Base	The initial margin requirement converted to base currency. This column does not appear in the Commodities Regulatory Margin Report.
Maintenance in Base	The maintenance margin requirement converted to base currency. This column does not appear in the Commodities Regulatory Margin Report.

Total amounts of Initial and Maintenance Margin in your base currency are displayed at the bottom of this section.

Margin Reports Legal Notes

This section includes additional notes and legal statements pertaining to data included on the Margin Report.

Legal Notes

- IB calculates interest on credit and debit cash balances using daily rates applied to end-of-day settled cash balances. The interest methods conform to international standards. To access the actual benchmarks used and the current effective rates on credit balances, debit balances, and credit balances as the result of short stock positions please refer to our website www.interactivebrokers.com.

Value At Risk Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Value At Risk Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Value At Risk Summary](#)
- [Value At Risk Details](#)
- [Notes](#)

For more information

- [Value At Risk Report](#)

Account Information

This section summarizes key attributes of your IB account, including the account holder name and address, account number, financial advisor name and address, customer type, account capabilities, trading permissions and the base currency of the account.

Field	Description
Name	Account name
Account	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> • If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> • If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Investment Advisor	Name of investment advisor
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Master Consolidated • Advisor Client • Broker Master • Broker Master Consolidated • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Value at Risk Summary

This section displays the total P/L (VAR) for the selected account in the base currency of the account using the two simulation methods, Variance-Covariance and Historical. These totals also appear at the bottom of the [Value At Risk Details](#) section of the report.

VaR is presented as a positive number using this function:

$-\min(\text{P\&L}, 0)$

Column	Description
Account	The account ID.
Variance-Covariance Method VaR	Total monetary difference (in base currency) of simulated value from the closing value. using the Variance-Covariance simulation method.
Historical Method VaR	Total monetary difference (in base currency) of simulated value from the closing value using the Historical simulation method.

Value At Risk Details

Information in this section is displayed in the base currency of your account and is sorted by base currency and then by sub-portfolio. Currency risk factors are displayed in their own section below the Sub-Portfolios.

Data in this section is displayed for the 99.5% confidence level from two simulation methods: Variance-Covariance and Historical. For each symbol in a sub-portfolio and for each currency, we display the simulated price, the percent difference between the price and the simulated price, and the monetary difference between the simulated value and the closing value. The simulations show the market outcome that was found at the 99.5% confidence level. Specifically, it shows the price of the underlying in that scenario, the percentage price change versus the previous close and the P&L for the sub-portfolio (the underlying and its derivatives) that results from that market outcome.

Prices

Prices are displayed to a precision used by the conventional tick rule. If the price is less than 100, it is displayed to four decimal places. Otherwise it is displayed to two decimal places. Currency risk factors are always displayed to four decimal places.

Column	Description
Underlying Symbol	The symbol of the underlying contract.
Underlying Description	The description of the underlying.
Price	This column shows the price of the risk factor as of yesterday's close. If the risk factor is a stock, the price is the stock price. In the Currency Risk Factors section, the price is the exchange rate of that currency vs. USD.
Value	The closing value of the symbol in the account's base currency.
Variance-Covariance Method	
Price	The simulated price of the risk factor.
Change %	The difference between the simulated price and the closing price expressed in percent.
P/L	The monetary difference (in base currency) of simulated value from the closing value.
Historical Method	
Price	The simulated price of the risk factor.
Change %	The difference between the simulated price and the closing price expressed in percent.
P/L	The monetary difference (in base currency) of simulated value from the closing value.

Total amounts are displayed at the bottom for the following columns (the P/L totals also appear in the [Value At Risk Summary section](#)):

- Value
- Variance-Covariance Method P/L
- Historical Method P/L

Value At Risk Report Notes

This section includes additional notes and legal statements pertaining to data included in the Value At Risk Report.

Notes

- All monetary amounts (Value, VAR) are provided in the base currency of the account.
- Risk factor prices are provided in the currency of the asset, unless currency, which will be provided against USD.

Model Statement

The Model Statement includes the following sections:

- [Account Information](#)
- [Net Asset Value](#)
- [Mark-to-Market Performance Summary](#)
- [Cash Report](#)
- [Open Positions](#)
- [Trades](#)
- [Dividends](#)
- [Contract Information](#)
- [Codes](#)

Account Information

This section summarizes key attributes of your IB account.

Field	Description
Name	Account name
Account Alias	Account Alias, if there is one
Account	Account number (ID)
Model	Model name
Investment Advisor	Name of investment advisor
Account Type	The type of IB account

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Net Asset Value

This section shows your account's Starting and Ending Net Asset Value (NAV) for the period of the report. All values and amounts are in your base currency.

Column	Description
Starting NAV for the period	
Total	Total Net Asset Value (NAV) of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Ending NAV for the period	
Long	Total NAV for long positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Short	Total NAV for short positions of each asset class at the close of the period covered by the statement. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Total	Total NAV of each asset class at the close of the previous period. Values appear on a separate row for each asset class in which you hold positions and for interest accruals and dividend accruals. Values are totaled at the bottom.
Change	The amount of change for each row from the beginning to the end of the period.
Time Weighted Rate of Return	The percent Time Weighted Rate of Return for the period of the report. Time Weighted Rate of Return measures the percent return produced over time independent of contributions or withdrawals.

Column	Description
Change in NAV	<p>This section summarizes how your account's NAV changed in the period of the report. It shows the Starting NAV total, the total of each individual item that contributed to NAV and the Ending NAV, all on separate rows.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> • Mark-to-Market (includes FX translation on cash balances and positions) • Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals • Fees - Includes CFD charges, advisor fees and other fees • Fees Receivables • Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency • Commissions - Includes commissions and client fees • Commissions Receivables • Transaction Fees - Includes transaction taxes and daily trading charges • Transaction Fees Receivables • Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers • Position Transfers • Change in Dividend Accruals • Change in Interest Accruals • Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars <p>Because FX translation rates change from period to period, there will be differences in the translated base currency balances. This difference is reflected in the Other FX Translations value.</p>

Mark-to-Market Performance Summary

This section shows profit and loss (P&L) by asset class and underlying, as well as the time-weighted rate of return for the statement period.

Mark-to-Market (MTM) profit and loss shows how much profit or loss you realized over the statement period, regardless of whether positions are open or closed. Opening and closing transactions are not matched using this methodology.

MTM calculations assume all open positions and transactions are settled at the end of each day and new positions are opened the next day. MTM calculations are split for purposes of simplification: calculations for transactions during the statement period, and calculations for positions open at the beginning of any day.

The data is grouped by asset classes.

Column	Description
Symbol	The symbol of the position.
Prior Quantity	The previous day's quantity held in the account.
Current Quantity	The current quantity held in the account.
Prior Price	The previous day's closing price of the position.
Current Price	Today's closing price of the position.
Mark-to-Market Profit and Loss	
Position	The difference between the previous and current closing price of the position multiplied by the quantity.
Transaction	The difference between the transaction and closing price of the position multiplied by the quantity.
Commissions	The total amount of commissions.
Other	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) and CFD borrow fees.
Total	A summation of transaction, prior open, corporate action, commissions and dividends.
Code	The code abbreviation.

Totals

MTM P/L total amounts are displayed for each asset class and for all asset classes:

Cash Report

This section shows the starting and ending cash as well as the ending settled cash for the selected account and the securities and futures account segments for the specified period of the report.

Column	Description
Total	
Starting Cash	The total amount of cash in your account at the start of the statement period. Includes line items for Commissions, Account Transfers, Dividends, Net Trades (Sales) and Net Trades (Purchases).

Column	Description
Ending Cash	The total amount of cash in your account at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in your account at the end of the statement period.
Securities	
Starting Cash	The amount of cash in the securities segment of your account at the start of the statement period.
Ending Cash	The amount of cash in the securities segment of your account at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in the securities segment of your account at the end of the statement period.
Futures	
Starting Cash	The total amount of cash in the futures segment of your account at the start of the statement period.
Ending Cash	The total amount of cash in the futures segment of your at the end of the statement period.
Ending Settled Cash	The total amount of settled cash in the futures segment of your at the end of the statement period.
Month to Date	Month-to-date totals for line items included in Starting Cash.
Year to Date	Year-to-date totals for line items included in Starting Cash.

Open Positions

This section shows all open positions sorted by asset class, then currency, then symbol. It summarizes totals in your base currency at the asset level, displaying this as a new total line. The Close Price for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction.

Field Descriptions

The data is grouped by asset class.

Column	Description
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.
Mult	The multiplier of the position. For bonds, this column appears on statements with a report date older than October 29, 2014.

Column	Description
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.
Code	The code abbreviation.

Totals

- Value

Trades

The Trades section shows all trades, sorted by asset class, then by currency, then by symbol. MTM profit and loss is shown for all realized (closed) trades.

Details by symbol are expandable and collapsible. To see more detail for a particular symbol, click the symbol. You can also use the Expand All/Contract All/Add Scroll and Remove Scroll links at the top of the section to make it easier to view details by symbol.

Field Descriptions

The data is grouped by asset class, currency and then by symbol.

Column	Description
Symbol	The symbol of the contract you traded.
Date/Time	The date and the time of the execution.
Exchange	The exchange that the trade took place.
Quantity	The number of units for the transaction.
T. Price	The transaction price.
C. Price	The closing price of the contract.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Comm/Fee	The total amount of commission and fee for the transaction.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.
Code	The code abbreviation.

Totals

Total amounts appear at the bottom of each symbol section and each currency section.

- Total Proceeds
- Total Comm/Fees
- Total MTM P/L

Dividends

This section lists all dividend payments (as of the payment date) sorted by currency. Each currency total is displayed in your base currency. In addition, each line shows the price per share, the applicable currency and the income type (for example, Ordinary Dividend).

Column	Description
Date	The date of the dividend.
Description	The description of the dividend.
Amount	The amount of the dividend.

Totals

Total amounts for the following fields appear at the bottom of each currency section:

- Amount

Contract Information

This section displays the security IDs for stocks and bond as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the contract traded.
Security ID	The CUSIP or ISIN number of the contract. CUSIP information is available only if you are subscribed to the CUSIP Service market data subscription, but ISIN will appear for non-US products and other products where applicable.
Multiplier	The multiplier of the security.
Expiry	The expiration of the security if applicable.
Type	Put or call.
Strike	The strike price of the security.
Issue Date	The issue date of the security if applicable.
Maturity	The maturity of the security if applicable.

Codes

This section explains all of the code abbreviations that appear in the Code column of different statement sections.

Code	Meaning
------	---------

A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment
Al	Allocation
Aw	Away Trade
B	Automatic Buy-in
Bo	Direct Borrow
C	Closing Trade
CD	Cash Delivery
CP	Complex Position
Ca	Cancelled
Co	Corrected Trade
Cx	Part or all of this transaction was a Crossing executed as dual agent by IB for two IB customers
ETF	ETF Creation/Redemption
Ep	Resulted from an Expired Position
Ex	Exercise
G	Trade in Guaranteed Account Segment
HC	Highest Cost tax lot-matching method
HFI	Investment Transferred to Hedge Fund
HFR	Redemption from Hedge Fund
I	Internal Transfer
IA	This transaction was executed against an IB affiliate
INV	Investment Transfer from Investor
L	Ordered by IB (Margin Violation)
LD	Adjusted by Loss Disallowed from Wash Sale
LI	Last In, First Out (LIFO) tax lot-matching method
LT	Long-term P/L
Lo	Direct Loan
M	Entered manually by IB
MEx	Manual exercise for dividend-related recommendation
ML	Maximize Losses tax basis election
MLG	Maximize Long-Term Gain tax lot-matching method
MLL	Maximize Long-Term Loss tax lot-matching method
MSG	Maximize Short-Term Gain tax lot-matching method
MSL	Maximize Short-Term Loss tax lot-matching method
O	Opening Trade
P	Partial Execution
PI	Price Improvement
Po	Interest or Dividend Accrual Posting
Pr	Part or all of this transaction was executed by the Exchange as a Crossing by IB against an IB affiliate and is therefore classified as a Principal and not an agency trade
R	Dividend Reinvestment
RED	Redemption to Investor
Re	Interest or Dividend Accrual Reversal
Ri	Reimbursement
SI	This order was solicited by Interactive Brokers
SL	Specific Lot tax lot-matching method

SO	This order was marked as solicited by your Introducing Broker
SS	Customer designated this trade for shortened settlement and so is subject to execution at prices above the prevailing market
ST	Short-term P/L
SY	Positions that may be eligible for Stock Yield. Potential for additional annualized income of 25.20 USD
T	Transfer

Model Summary Reference

This section of the guide lists all fields and descriptions for every section in a Model Summary, which is a Model statement in summary form.

- [Accounts](#)
- [Net Asset Value](#)
- [Profit and Loss](#)
- [Positions](#)
- [Trades](#)
- [Cash Report](#)

Accounts

This section lists the accounts selected for the Model Summary.

Field	Description
Name	Account name
Account	Account number (ID)
Account Type	The type of account.
Base Currency	The base currency of your account.

Net Asset Value

This section shows the Starting and Ending Net Asset Value (NAV) for each included account and each model for the period of the report. The information is ordered by currency, then account, then model.

Column	Description
Account/Model	The Account ID and each model name.
Starting Net Asset Value	The Net Asset Value (NAV) for each model for each account at the start of the period covered by the statement.
Ending Net Asset Value	The Net Asset Value (NAV) for each model for each account at the close of the period covered by the statement.
Time Weighted Rate of Return	Total Time Weighted Rate of Return percentage for each account and model.

Each value is totaled at the bottom of the section.

Profit and Loss

This section shows the Mark-to-Market (MTM) profit and loss for each included account and each model for the period of the report, as well as Commissions, Other and Totals. The information is ordered by currency, then account, then model.

Column	Description
Account/Model	The Account ID and each model name.
MTM	MTM profit or loss for the account and models for the period of the report.
Commissions	The total amount of commissions for each account and model.
Other	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) and CFD borrow fees for each account and model.

Each value is totaled at the bottom of the section.

Positions

This section shows all positions sorted by currency, then account, then model, then symbol. It summarizes totals in your base currency at the account and model level, displaying each as a new total line. The Close Price for positions in a non-base currency are converted to your base currency using the exchange rates that were in effect on the day of the opening transaction.

Details by model are expandable and collapsible. To see more detail for a particular model, click the plus sign next to the model name.

Column	Description
Model	The model name. Click to expand each model to show the positions in the model.
Symbol	The symbol of the position held in each model.
Asset Class	The asset class of each symbol. For example, STK for stocks.
Quantity	The amount held for the position.
Close Price	The closing price of the position as of the report date.
Value	Value can be found by multiplying the quantity and the close price.

Totals

- Cost Basis
- Value

- Unrealized P/L

Trades

This section shows a summary of trades sorted by currency, then account, then model, then symbol. For each symbol, this section displays the quantity, average price and proceeds for buys and sells. Details by model are expandable and collapsible. To see more detail for a particular model, click the plus sign next to the model name.

Buy and Sell Proceeds are totaled at the bottom of the section.

Column	Description
Account/Model	The Account ID and each model name.
Symbol	The symbol that was traded.
Buy Quantity	For each symbol, the number of shares or contracts that were bought.
Avg. Buy Price	The average price at which each symbol was bought.
Buy Proceeds	For each traded symbol, the net proceeds (positive or negative).
Sell Quantity	For each symbol, the number of shares or contracts that were sold.
Avg. Sell Price	The average price at which each symbol was sold.
Sell Proceeds	For each traded symbol, the net proceeds (positive or negative).

Cash Report

This section shows how each period's cash balance changes from one statement period to the next. Cash balances are shown for each account in total, and for each model. Details by account are expandable and collapsible. To see more detail for a particular account, click the plus sign next to the Account ID.

Starting and Ending Cash represent trade date balances. Interest is calculated based on settlement balances (adjusted settled balances in the event an account holds short stock positions), accrued during the month and paid after the close of the month.

All values are totaled at the bottom of the section.

Column	Description
Account/Model	The Account ID and each model name.
Starting Cash	The total amount of cash in each account and each model at the start of the statement period.
Deposits	The total amount of deposits.

Column	Description
Withdrawals	The total amount of withdrawals.
Interest	The total amount of broker and bond interest.
Dividends	The total amount of dividends.
Other	The total amount of other fees.
Ending Cash	The total amount of cash in each account and model at the end of the statement period.

Stress Test Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Stress Test Report. Click any of the following links to go directly to that section.

- [Product Category](#)
- [Product Category Breakdown](#)

For more information

- [Stress Test Report](#)

Product Category

Column	Description
Product Category	Categories can include agriculture, energy, equity, fixed income, foreign exchange, metal, etc.
Measure	P and L
-30%	The change in the value of the product category if the underlying price of the positions in the product category decreased by 30%.
-20%	The change in the value of the product category if the underlying price of the positions in the product category decreased by 20%.
-10%	The change in the value of the product category if the underlying price of the positions in the product category decreased by 10%.
-5%	The change in the value of the product category if the underlying price of the positions in the product category decreased by 5%.
-3%	The change in the value of the product category if the underlying price of the positions in the product category decreased by 3%.
+3%	The change in the value of the product category if the underlying price of the positions in the product category increased by 3%.
+5%	The change in the value of the product category if the underlying price of the positions in the product category increased by 5%.
+10%	The change in the value of the product category if the underlying price of the positions in the product category increased by 10%.
+20%	The change in the value of the product category if the underlying price of the positions in the product category increased by 20%.
+30%	The change in the value of the product category if the underlying price of the positions in the product category increased by 30%.

Product Category Breakdown

Column	Description
Quantity	The quantity of the position.
Underlying	The underlying symbol if applicable.
Type	Type can include future, stock, option, etc.
Expiration	The expiration of the position, if applicable.
Strike	The strike price of the position, if applicable.
Right	Call or Put of an option.
Symbol	The symbol of the position.
Listing Exchange	The exchange on which the position trades.
Multiplier	The multiplier of the position, if applicable.
Close	The closing price of the position.
Percent	The stress test scenario selected.
Currency	The denomination of the product.
Exch. Rate	The exchange rate.
PNL in USD	The change in the value of your position under the stress test scenario.
Total PNL in USD	The total change in the value of your positions within the product category under the stress test scenario.

Advisor Fee Cap Report Reference

This topic lists all fields and descriptions for an Advisor Fee Cap Report.

Field	Description
Client Account ID	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Client Alias	The client account alias.
Period (#of Days)	The number of days in the period in increments of 30.
Average NAV	The average Net Asset Value (NAV) over the time period.
Amount Paid	The total amount of advisor fees that the client account paid during the period.
Fee Cap Availability	<p>The fee cap availability can be calculated using the following formula:</p> $((\text{Average NAV} * \text{Fee Cap \%}) - \text{Amount Paid})$

For more information

- [Advisor Fee Cap Report](#)

PL Markup Summary Report Reference

This part of the Reporting Guide lists all fields and descriptions for every section in a P/L Markup Summary Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Income Summary](#)

Account Information

This section summarizes key attributes of your IB account, including the account holder name and address, account number, financial advisor name and address, customer type, account capabilities, trading permissions and the base currency of the account.

Field	Description
Name	Name of the account holder.
Account	<p>Account Number (ID).</p> <p>For clients associated with Wealth Managers and Money Managers, a Virtual Account Number appears here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>The Virtual Account Number will be one of the following:</p> <ul style="list-style-type: none"> • If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> • If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Account Type	Advisor Master
Customer Type	The customer type of the Advisor.
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin

Field	Description
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures
Base Currency	The base currency of your account.

P/L Markup Summary

This section gives a total summary of all accounts.

Field	Description
Account	The client account number.
Period	The period in which fees were paid.
Rate	The fee percentage, which is a percentage of P/L.
Securities P/L	The amount of securities P/L for the period.
Futures P/L	The amount of Futures P/L for the period.
IB-UKL	The amount of P/L in the IB-UKL account for the period. Applies to clients with IB-UKL account segments only.
Total P/L	The total amount of P/L for the period.
High Water Mark Losses	The total amount of high water mark losses for the period.
Amount Paid	The total amount paid to the Advisor for the period.

Totals

The Amount Paid is totaled at the bottom of the Income Summary section.

Client Summary Report Reference

This part of the Reporting Guide lists all fields and descriptions for every section in a Client Summary Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Client Summary Overview](#)
- [Client Summary](#)

For more information

- [Client Summary Reports](#)

Account Information

This section summarizes key attributes of your IB account, including the account holder name and address, account number, financial advisor name and address, customer type, account capabilities, trading permissions and the base currency of the account.

Field	Description
Name	Account name
Account	<p>Account Number (ID).</p> <p>Clients associated with Wealth Managers and Money Managers will see a Virtual Account Number here. The Virtual Account Number consists of the client Account ID, the Wealth Manager Mnemonic and the Money Manager Mnemonic.</p> <p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> • If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i> • If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i>
Investment Advisor	Name of investment advisor
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> • Individual (Single) • Institution Master • Institution Client • Advisor Master • Advisor Master Consolidated • Advisor Client • Broker Master • Broker Master Consolidated • Broker Client • Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Client Summary Overview

This section gives a total summary of all accounts. All non-base currency amounts are converted to the base currency.

- For more information on how the different fields are calculated, see [Margin Report Reference](#).
- To learn how initial and maintenance margin values are calculated, see **Reference > Margin Requirements** in Account Management.

Field	Description
Total Commissions Paid	The total amount of commissions paid for all client accounts.
Equity with Loan Value	The total equity with loan value for all client accounts.
Net Liquidation Value	The total net liquidation value for all client accounts.
Trade Cash	The total trade cash amount for all client accounts.
Settled Cash	The total settled cash amount for all client accounts.
Initial Margin	The total initial margin requirement for all client accounts.
Available Funds	The total available funds for all client accounts.
Maintenance Margin	The total maintenance margin requirement for all client accounts.
Excess Liquidity	The total excess liquidity for all client accounts.
Total MTM P&L	The total mark to market profit and loss value for all client accounts.

Client Summary

This section displays totals for each client accounts. All non-base currency amounts are converted to the base currency.

- For more information on how the different fields are calculated, see [Margin Report Reference](#).
- To learn how initial and maintenance margin values are calculated, see **Reference > Margin Requirements** in Account Management.

Column	Description
Account Name	The client account name.
Account ID	The client account ID.
Total Commissions Paid	The total amount of commissions paid by the specific client account.
Equity with Loan Value	The total equity with loan value for the specific client account.
Net Liquidation Value	The total net liquidation value for the specific client account.
Trade Cash Value	The total trade cash amount for the specific client account.
Settled Cash Value	The total settled cash amount for the specific client account.
Initial Margin	The total initial margin requirement for the specific client account.
Available Funds	The total available funds for the specific client account.
Maintenance Margin	The total maintenance margin requirement for the specific client account.
Excess Liquidity	The total excess liquidity for the specific client account.
Total MTM P&L	The total mark to market profit and loss value for the specific client account.

Broker Client Revenue & Expense Summary Report Reference

This part of the Reporting Guide lists all fields and descriptions for every section in a Broker Client Revenue & Expense Summary Report. Click any of the following links to go directly to that section.

- [Account Information](#)
- [Daily Revenue & Expense by Product](#)
- [MTD Revenue & Expense by Product](#)
- [YTD Revenue & Expense by Product](#)

For more information

- [Broker Client Revenue & Expense Summary Report](#)

Account Information

This section summarizes key attributes of your IB account, including the account holder name and address, account number, customer type, account capabilities, trading permissions and the base currency of the account.

Field	Description
Name	Account name
Account	Account number (ID)
Account Type	One of the following IB account types: <ul style="list-style-type: none">• Individual (Single)• Institution Master• Institution Client• Advisor Master• Advisor Master Consolidated• Advisor Client• Broker Master• Broker Master Consolidated• Broker Client• Fund Advisor (also known as Fund Investment Manager)

Field	Description
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> • Individual • Joint • Trust • IRA • Corporate • Partnership • Limited Liability Corporation • Unincorporated Business • IRA Traditional Rollover • IRA Traditional New • IRA Traditional Inherited • IRA Roth New • IRA Roth Inherited • IRA SEP New • IRA SEP Inherited
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> • Cash • Reg T Margin • Portfolio Margin
Trading Permissions	<p>The name of the asset class in which you had transactions:</p> <ul style="list-style-type: none"> • Stocks • Equity and Index Options • Mutual Funds • Futures • Bonds • CFDs • IBG Notes • Warrants • US Treasury Bills • Options on Futures

Field	Description
Base Currency	The base currency of your account.

Daily Revenue & Expense by Product

This section provides a snapshot of client daily revenue and expenses by product.

Column	Description
Product	Products can include Warrants, Stocks, Futures, Options on Futures, Forex, Bonds and Equity and Index Options.
Revenue	Commission and markup fee revenues from the client are reflected in this column.
Expense	Commission expenses paid to IB for execution and clearing services are reflected in this column.
Net Revenue	Net Revenue is calculated by subtracting Revenue by Expense.
Gross Margin	Gross Margin is calculated by dividing Net Revenue by Revenue. This figure is expressed in percent.
Client MTM	The aggregate of the entire client's mark to market for the time period.

Totals

Total amounts for all values are displayed at the bottom of the section.

MTD Revenue & Expense by Product

This section provides a snapshot of client month-to-date revenue and expenses by product.

Column	Description
Product	Products can include Warrants, Stocks, Futures, Options on Futures, Forex, Bonds and Equity and Index Options.
Revenue	Commission and markup fee revenues from the client are reflected in this column.
Expense	Commission expenses paid to IB for execution and clearing services are reflected in this column.
Net Revenue	Net Revenue is calculated by subtracting Revenue by Expense.
Gross Margin	Gross Margin is calculated by dividing Net Revenue by Revenue. This figure is expressed in percent.
Client MTM	The aggregate of the entire client's mark to market for the time period.

Totals

Total amounts for all values are displayed at the bottom of the section.

YTD Revenue & Expense by Product

This section provides a snapshot of client year-to-date revenue and expenses by product.

Column	Description
Product	Products can include Warrants, Stocks, Futures, Options on Futures, Forex, Bonds and Equity and Index Options.
Revenue	Commission and markup fee revenues from the client are reflected in this column.
Expense	Commission expenses paid to IB for execution and clearing services are reflected in this column.
Net Revenue	Net Revenue is calculated by subtracting Revenue by Expense.
Gross Margin	Gross Margin is calculated by dividing Net Revenue by Revenue. This figure is expressed in percent.
Client MTM	The aggregate of the entire client's mark to market for the time period.

Totals

Total amounts for all values are displayed at the bottom of the section.

Broker Exception Report Reference

This part of the Reporting Guide lists all fields and descriptions for every section in a Broker Exception Report. Click any of the following links to go directly to that section.

- [Daily Customers With 40 Highest Commissions](#)
- [Daily Customers With 40 Highest Equity](#)
- [Daily Customer With 40 Highest P/L](#)
- [Daily Customers With 40 Lowest P/L](#)
- [Month-to-Date Customers With 40 Highest Commissions](#)
- [Month-to-Date Customers With 40 Highest P/L](#)
- [Month-to-Date Customers With 40 Lowest P/L](#)
- [Year-to-Date Customers With 40 Highest Commissions](#)
- [Year-to-Date Customers With 40 Highest P/L](#)
- [Year-to-Date Customers With 40 Lowest P/L](#)

For more information

- [Broker Exception Reports](#)

Daily Customers With 40 Highest Commissions

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the day	The total profit and loss for the day.
Total Equity	The total equity at the end of the day.
Required Initial Margin	The total initial margin requirement for the account.
Excess Over Required Initial Margin	Excess over required initial margin is calculated by: (initial - required maintenance margin).
Required Maintenance Margin	The total maintenance margin requirement for the account.
Excess Over Required Maintenance Margin	Excess over required maintenance margin is calculated by: (equity - required maintenance margin).

Daily Customers With 40 Highest Equity

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the day	The total profit and loss for the day.
Total Equity	The total equity at the end of the day.
Required Initial Margin	The total initial margin requirement for the account.
Excess Over Required Initial Margin	Excess over required initial margin is calculated by: (initial - required maintenance margin).
Required Maintenance Margin	The total maintenance margin requirement for the account.
Excess Over Required Maintenance Margin	Excess over required maintenance margin is calculated by: (equity - required maintenance margin).

Daily Customers With 40 Highest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the day	The total profit and loss for the day.
Total Equity	The total equity at the end of the day.
Required Initial Margin	The total initial margin requirement for the account.
Excess Over Required Initial Margin	Excess over required initial margin is calculated by: (initial - required maintenance margin).
Required Maintenance Margin	The total maintenance margin requirement for the account.
Excess Over Required Maintenance Margin	Excess over required maintenance margin is calculated by: (equity - required maintenance margin).

Daily Customers With 40 Lowest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the day	The total profit and loss for the day.
Total Equity	The total equity at the end of the day.
Required Initial Margin	The total initial margin requirement for the account.
Excess Over Required Initial Margin	Excess over required initial margin is calculated by: (initial - required maintenance margin).
Required Maintenance Margin	The total maintenance margin requirement for the account.
Excess Over Required Maintenance Margin	Excess over required maintenance margin is calculated by: (equity - required maintenance margin).

Month-to-Date Customers With 40 Highest Commissions

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

Month-to-Date Customers With 40 Highest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

Month-to-Date Customers With 40 Lowest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

Year-to-Date Customers With 40 Highest Commissions

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

Year-to-Date Customers With 40 Highest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

Year-to-Date Customers With 40 Lowest P/L

Column	Description
Account ID	The account ID.
Customer Name	The name of the account holder.
Number of Orders	The number of orders.
Number of Contracts	The number of contracts.
Securities Commission Paid	The total amount of security commissions charged for the particular day.
Commodities Commission Paid	The total amount of commodity commissions charged for the particular day.
Total P/L on the Period	The total profit and loss.
End of Period Equity	The total ending equity of the account.

PortfolioAnalyst Reports

This section lists all of the fields available in PortfolioAnalyst Snapshot and Detailed PDF reports.

Reports

- [Key Statistics](#) (used in Snapshot PDF reports and in several reports available in Detailed PDF reports)
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Key Statistics

These fields are used in the Key Statistics section of Snapshot reports, as well as in the following reports available in Detailed reports:

- Account Overview
- Time Period Performance Statistics
- Cumulative Performance Statistics

Field	Description
Performance Measure	Cumulative return (Time-Weighted Return) or Period Return (Money-Weighted Return).
Beginning NAV in base currency	Net Asset Value of your portfolio at the start of the period of the report.
Ending NAV in base currency	Net Asset Value of your portfolio at the end of the period of the report.
5 Day Return	In a report with a daily time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last five days in the period of the report.
10 Day Return	In a report with a daily time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last ten days in the period of the report.
Last Month Return	In a report with a monthly time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last month in the period of the report.
Last 3 Months Return	In a report with a monthly time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last three months in the period of the report.
Last Quarter Return	In a report with a quarterly time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last quarter in the period of the report.
Last 2 Quarters Return	In a report with a quarterly time period, this is the return percentage based on your selected performance measure (TWR or MWR) for the last two quarters in the period of the report.
Best Return	Depending on your selected time period, this is the day, month or quarter with the best return percentage based on your selected performance measure (TWR or MWR) .
Worst Return	Depending on your selected time period, this is the day, month or quarter with the worst return percentage based on your selected performance measure (TWR or MWR) .
Total Deposits/Withdrawals	The net amount of deposits or withdrawals for the period of the report.

Breakdown Of Accounts

This section is available only to institution accounts and multiple linked accounts who have selected multiple accounts and the Consolidate option.

For each consolidated account, this report displays the fields described below.

Field	Description
Account	The Account ID of the selected client or linked account.
Beginning NAV	Net Asset Value of the account's portfolio at the start of the period of the report.
Ending NAV	Net Asset Value of the account's portfolio at the end of the period of the report.
Return	The return percentage of the account based on the selected performance measure (TWR or MWR) for the period of the report.
Deposits	Total amount of deposits for the account for the period of the report.
Withdrawals	Total amount of withdrawals for the account for the period of the report.
Dividends	Total amount of dividends for the account for the period of the report.
Interest	Total amount of interest for the account for the period of the report.
Fees	Total amount of fees for the account for the period of the report.

Totals

Amounts are totaled for all selected accounts.

Account Overview

Delete this text and replace it with your own content.

Field	Description
Return	Cumulative return (Time-Weighted Return) or Period Return (Money-Weighted Return)
Total NAV	Total Net Asset Value in your base currency for each day, month or quarter (depending on the selected time period).
Ending Asset Allocation	The asset allocation of long and short positions in your portfolio at the end of the period of the report.
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Open Position Summary

This report shows all open positions in your portfolio at the end of the period of the report.

Field	Description
Top Five Positions	The five open long positions and open short positions with the highest market value at the end of the period of the report.
Symbol	The symbol of the position.
Description	Description of the position.
Sector	One of the following sectors: <ul style="list-style-type: none"> • Basic Materials • Communications • Consumer Cyclicals • Consumer Non Cyclicals • Diversified • Energy • Financials • Industrials • Technology • Utilities • Other • Unclassified
Quantity	Number of shares.
Close Price	Closing price of the position at the end of the period of the report.
Value	Market value of the position at the end of the period of the report (in asset currency and base currency).

Totals (by asset class)

- Unrealized Profit and Loss (asset currency and base currency)
- Value (in asset currency and base currency)

Allocation By Asset Class

This report displays the Net Asset Value (NAV) of all assets in your portfolio for each day, month or quarter in the specified time period.

Field	Description
Date	Depending on the selected time period of the report, each day, month or quarter in the report.

Field	Description
Value in base currency	The total value of each asset class for each day, month or quarter in the report.
Total NAV in base currency	The total NAV for each day, month or quarter in the report.

Allocation By Sector

This report displays the Net Asset Value (NAV) of stocks and options in your portfolio by sector for each day, month or quarter in the specified time period.

Field	Description
Date	Depending on the selected time period of the report, each day, month or quarter in the report.
Value in base currency	<p>Each sector's value for each day, month or quarter in the report. Sectors can include:</p> <ul style="list-style-type: none"> • Basic Materials • Communications • Consumer Cyclical • Consumer Non Cyclical • Diversified • Energy • Financials • Industrials • Technology • Utilities • Other • Unclassified
Total NAV in base currency	The total NAV of each sector for each day, month or quarter in the report.

Allocation By Region

This report displays the percentage and amount of your portfolio's long and short positions allocated to assets in certain regions, as well as the countries with the highest percentage and amount of long and short position allocation to assets (Weight %), on the last day of the report.

Field	Description
Allocation	Weight percentage and value in base currency of your long positions and short positions by region: <ul style="list-style-type: none"> • Africa • Asia • Europe • North America • Oceania • South America
Top 5 Countries	Top five weight percentages and values in base currency of long and short positions by country.

Time Period Performance Statistics

This report shows the return percentage based on your selected performance measure (TWR or MWR) over time.

Field	Description
Performance Measure	Shows one of the following: <ul style="list-style-type: none"> • Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period. • Money-Weighted Return (MWR) for each month or quarter, depending on your selected time period. Note that MWR is not applicable to daily reports.
Key Statistics	

Time Period Benchmark Comparison

This report shows the return percentage based on your selected performance measure (TWR or MWR) over time compared to up to three selected benchmarks.

Field	Description
Performance Measure	Shows one of the following for your account and for each selected benchmark: <ul style="list-style-type: none"> • Time-Weighted Return (TWR) for your account and each selected benchmark for each day, month or quarter, depending on your selected time period. • Money-Weighted Return (MWR) for your account and each selected benchmark for each month or quarter, depending on your selected time period. Note that MWR is not applicable to daily reports.

Cumulative Performance Statistics

This report shows the cumulative return percentage based on your selected performance measure (TWR or MWR) over time.

Field	Description
Performance Measure	Shows one of the following: <ul style="list-style-type: none"> • Cumulative Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period. • Money-Weighted Return (MWR) for the entire period of the report.
Key Statistics	

Cumulative Benchmark Comparison

This report shows the cumulative return percentage based on your selected performance measure (TWR or MWR) over time compared to up to three benchmarks.

Field	Description
Performance Measure	Shows one of the following for your account and for each selected benchmark: <ul style="list-style-type: none"> • Cumulative Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period. • Money-Weighted Return (MWR) for the entire period of the report.

Risk Measures

This report shows the current risk of your portfolio using several standard risk measures. Note that this report is applicable only to the Time-Weighted Return (TWR) performance measure.

Field	Description
Value-Added Monthly Index (VAMI)	A statistical figure that tracks the daily/monthly/quarterly performance of a hypothetical \$1000 investment.
Max Drawdown %	The largest cumulative percentage decline in the Net Asset Value of your portfolio from the highest or peak value to the lowest or trough value after the peak.
Peak-to-Valley	The time period during which the Max Drawdown (largest cumulative percentage decline in the NAV) occurred.

Field	Description
Recovery	The time it took for the NAV of your account to recover from the valley (lowest NAV) back to the peak (highest NAV).
Sharpe Ratio	A ratio that measures the excess return per unit of risk. The ratio is used to characterize how well the return compensates the account holder for the risk taken.
Sortino Ratio	The ratio measures the risk adjusted return of the account. The ratio penalizes only those returns that fall below the required rate of return.
Calmar Ratio	A ratio used to determine return versus drawdown risk.
Standard Deviation	Standard deviation is a statistical measurement of variability. It shows how much variation or dispersion there is from the average.
Downside Deviation	The standard deviation for all negative returns in your portfolio in the specific time period.
Mean Return	The average time weighted return of your portfolio for a specified time period.
Positive Periods	The number of occurrences of positive performance returns. For example, if you select a monthly report with 12 months, each month with a positive return would be a positive occurrence.
Negative Periods	The number of occurrences of negative performance returns. For example, if you select a monthly report with 12 months, each month with a negative return would be a negative occurrence.
Distribution of Returns	The range of return percentage for each day, month or quarter in the specified time period and the number of times the return performance fell within that range for the entire period.

Risk Measures Benchmark Comparison

This report shows the current risk of your portfolio compared to the risk of up to three benchmarks using several standard risk measures. Note that this report is applicable only to the Time-Weighted Return (TWR) performance measure.

Field	Description
Value-Added Monthly Index (VAMI)	A statistical figure that tracks the daily/monthly/quarterly performance of a hypothetical \$1000 investment.
Max Drawdown %	The largest cumulative percentage decline in the Net Asset Value of your portfolio and up to three benchmarks from the highest or peak value to the lowest or trough value after the peak.
Peak-to-Valley	The time period during which the Max Drawdown (largest cumulative percentage decline in the NAV) occurred.
Recovery	The time it took for the NAV of your account and up to three benchmarks to recover from the valley (lowest NAV) back to the peak (highest NAV).

Field	Description
Sharpe Ratio	A ratio that measures the excess return per unit of risk. The ratio is used to characterize how well the return compensates the account holder for the risk taken.
Sortino Ratio	The ratio measures the risk adjusted return of your account and up to three benchmarks. The ratio penalizes only those returns that fall below the required rate of return.
Calmar Ratio	A ratio used to determine return versus drawdown risk.
Standard Deviation	Standard deviation is a statistical measurement of variability. It shows how much variation or dispersion there is from the average.
Downside Deviation	The standard deviation for all negative returns in your portfolio in the specific time period.
Mean Return	The average time weighted return of your portfolio and up to three benchmarks for a specified time period.
Positive Periods	The number of occurrences of positive performance returns in your portfolio and up to three benchmarks. For example, if you select a monthly report with 12 months, each month with a positive return would be a positive occurrence.
Negative Periods	The number of occurrences of negative performance returns in your portfolio and up to three benchmarks. For example, if you select a monthly report with 12 months, each month with a negative return would be a negative occurrence.
Distribution of Returns	The range of return percentage for each day, month or quarter in the specified time period and the number of times the return performance fell within that range for the entire period.

Performance Attribution vs. S&P 500

This report shows your asset allocation and selection of securities affects your portfolio's performance when compared to the performance of the S&P 500 Index over a specified time period. Note that this report is applicable only to the Time-Weighted Return (TWR) performance measure.

Values are shown for each sector:

- Basic Materials
- Communications
- Consumer Cyclical
- Consumer Non Cyclical
- Diversified
- Energy
- Financials
- Industrials

- Technology
- Utilities
- Cash
- Other

and for your account and for SPX (S&P 500).

Field	Description
Beginning Weight	A percentage that represents how much your account and how much the S&P 500 was allocated to a particular sector at the start of the period of the report. The difference (+ or –) between the two percentages is also shown .
Ending Weight	A percentage that represents how much your account and how much the S&P 500 was allocated to a particular sector at the end of the period of the report. The difference (+ or –) between the two percentages is also shown .
Average Weight	A percentage that represents the average of how much your account and how much the S&P 500 was allocated to a particular sector over the period of the report. The difference (+ or –) between the two percentages is also shown .
Period Return	The absolute return percentage for each sector in your portfolio and for the S&P 500, and the difference (positive or negative) between the two.
Contribution to Return	The percent contribution of certain portfolio constituents (symbols, sectors) to the account's overall return.
Attribution Effect	The percent effectiveness of asset allocation and selection of securities on the portfolio's performance when compared to the performance of a benchmark over a specified time period.
Allocation	The percent effectiveness of an account's asset allocation to various sectors. The allocation effect determines whether the overweighting or underweighting of sectors relative to a benchmark contributes negatively or positively to an account's overall return.
Selection	A percentage that measures the ability to select securities within a sector relative to a benchmark.
Total	The sum of the Allocation and Selection percentages for each sector.

Performance By Sector

This report shows the contribution to your portfolio's return by sector for each day, month or quarter in a specified time period. This report is only applicable to the Time-Weighted Return (TWR) performance measure.

Contribution to Return values are shown for each sector represented in your portfolio:

- Basic Materials
- Communications
- Consumer Cyclicals
- Consumer Non Cyclicals
- Diversified
- Energy
- Financials
- Industrials
- Technology
- Utilities
- Cash
- Other

Values are totaled for each sector.

Historical Performance

Shows the history of your portfolio's performance, including:

- The cumulative return percentage at different points in time in the history of your account (MTD, QTD, YTD, 1 year, 3 year, 5 year and since inception).
- The monthly and quarterly returns of your account since 2009 or since the inception of your account.
- The return percentage of your portfolio for the year-to-date and for each year since 2009.

Field	Description
MTD	Month-to-date cumulative return percentage of your account.
QTD	Quarter-to-date cumulative return percentage of your account.
YTD	Year-to-date cumulative return percentage of your account.
1 Year	The cumulative return percentage of your account for the previous year ending on the date of the report.
3 Year	The cumulative return percentage of your account for the previous three years ending on the date of the report.
5 Year	The cumulative return percentage of your account for the previous five years months ending on the date of the report.
Since Inception	The cumulative return percentage of your account since the inception of the account.

Field	Description
Monthly for all months	The return percentage of your account for each month since January 2009, or since the inception of your account if your account was opened after January 2009.
Quarterly for all quarters	The return percentage of your account for each quarter since January 2009, or since the inception of your account if your account was opened after January 2009.
Annual for all years	The return percentage of your account for each year since 2009, or since the inception of your account if your account was opened after 2009.

Historical Performance Benchmark Comparison

Shows the history of your portfolio's performance and the history of the performance of up to three selected benchmarks, including:

- The cumulative return percentage at different points in time (MTD, QTD, YTD, 1 year, 3 year, 5 year and since inception).
- The monthly and quarterly returns since 2009.
- The return percentage for the year-to-date and for each year since 2009.

Field	Description
MTD	Month-to-date cumulative return percentage of your account and each selected benchmark.
QTD	Quarter-to-date cumulative return percentage of your account and each selected benchmark.
YTD	Year-to-date cumulative return percentage of your account and each selected benchmark.
1 Year	The cumulative return percentage of your account and each selected benchmark for the previous year ending on the date of the report.
3 Year	The cumulative return percentage of your account and each selected benchmark for the previous three years ending on the date of the report.
5 Year	The cumulative return percentage of your account and each selected benchmark for the previous five years months ending on the date of the report.
Since Inception	The cumulative return percentage of your account since the inception of the account and for each selected benchmark during that period.
Monthly for all months	The return percentage of your account and for each selected benchmark for each month since January 2009, or since the inception of your account if your account was opened after January 2009.

Field	Description
Quarterly for all quarters	The return percentage of your account and for each selected benchmark for each quarter since January 2009, or since the inception of your account if your account was opened after January 2009.
Annual for all years	The return percentage of your account and for each selected benchmark for each year since 2009, or since the inception of your account if your account was opened after 2009.

Deposits and Withdrawals

Delete this text and replace it with your own content.

Field	Description
Date	Date of the transaction.
Type	Type of transaction: Deposit or Withdrawal.
Description	Description of the transaction.
Amount	Amount of the transaction.

Amounts are totaled at the bottom.

Dividends

This report displays all dividends that occurred in your account during a specified time period.

Field	Description
Pay Date	The scheduled date on which a declared dividend will be paid.
Ex-Date	The first day that new buyers are not eligible to receive a dividend. The ex-date is usually two business days before the record date.
Symbol	Symbol of the contract.
Note	Type of dividend: <ul style="list-style-type: none"> • Dividend • Dividend Allocation • Dividend Cancellation • Payment In Lieu Of Dividend • Payment In Lieu Of Dividend Cancellation
Quantity	The number of shares eligible for a dividend.
Dividend Per Share	The sum of declared dividends for every ordinary share issued.
Estimated Forward Dividend Yield %	An estimate of a year's dividend expressed as a percentage of current stock price.

Field	Description
Estimated Annual Dividend	<p>An estimate of the total dividend amount for the year.</p> <p>Calculated as: $\text{Estimated Annual Dividend} = \text{Dividend Amount} * \text{Frequency}$</p> <p>We set Frequency to:</p> <ul style="list-style-type: none"> • 1 (Annually) if type is Long Term Capital Gain, Short Term Capital Gain and Bonus Dividend • 24 (2x Month), 12 (Monthly), 4 (Quarterly), 2 (Semi-Annually), or 1 (Annually), based on overrides in a DB mapping table by security. • Otherwise 4 (Quarterly)
Amount	Amount of the item.

Amounts are totaled at the bottom.

Interest Details

This report displays all interest that occurred in your account during the specified time period.

Field	Description
Date	Date on which the interest was paid or received.
Description	Description of the interest item. For example, "USD Debit Interest Paid for August 2015."
Amount	Amount of interest paid or received.

Amounts are totaled at the bottom.

Corporate Actions

This report lists all corporate actions that occurred in your account during the specified time period.

Field	Description
Date	Date on which the corporate action occurred.

Field	Description
Type	<p>The type of corporate action:</p> <ul style="list-style-type: none"> • Acquisition • Asset Purchase • Cancel • Consolidated • Conversion • CUSIP/ISIN Change • Delisting • Expired Dividend Right • Maturity • Merger • Not Available • Redemption • Rights • Spinoff • Split • Stock Dividend • Tender Offer
Description	Description of the corporate action.
Quantity	The number of shares affected by the corporate action.

Fee Summary

This report lists all fees that were charged to your account in the specified time period.

Field	Description
Date	Date of the fee.
Description	Description of the fee.
Amount	Amount of the fee.

Amounts are totaled at the bottom.

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