



Users' Guide

# Reporting Guide

## **Reporting Guide**

**July 2019**

© 2019 Interactive Brokers LLC. All Rights Reserved

Any symbols displayed within these pages are for illustrative purposes only, and are not intended to portray any recommendation.

# Contents

---

	1
<b>Contents</b> .....	<b>i</b>
<b>Reporting Reference Guide</b> .....	<b>21</b>
Overview .....	21
<b>Reports Menu</b> .....	<b>23</b>
<b>Report Samples</b> .....	<b>25</b>
Activity Statement Samples .....	25
Trade Confirmation Report Samples .....	28
Model Statement Samples .....	28
PortfolioAnalyst Samples .....	29
Margin Report Samples .....	29
Stress Test Report Samples .....	29
Value At Risk Report Samples .....	29
Tax Lot Holding Period Change Sample .....	30
Advisor Fee Cap Samples .....	30
Client Summary Report Samples .....	30
P/L Markup Summary Report Sample .....	30
Broker Client Revenue and Expense Summary Report Sample .....	30
<b>Report Reference</b> .....	<b>31</b>
Default Statement Reference .....	32

---

871(m) Withholding .....	35
Account Information .....	36
Advisor Fees .....	37
Bill Pay .....	38
Bond Interest Paid .....	38
Bond Interest Received .....	39
Broker Interest Paid .....	39
Broker Interest Received .....	40
Cash Report .....	41
Change in Dividend Accruals .....	44
Change in Position Value .....	46
Client Fees .....	47
Client Fee Expense Details .....	48
Codes .....	49
Collateral for Customer Borrowing .....	52
Deposits and Withdrawals .....	54
Dividends .....	54
Fees .....	54
Interest .....	55
Commission Adjustments .....	55
Commission Details .....	56
Complex Position Summary .....	57

Corporate Actions .....	58
Credit Interest Details .....	59
Debit Card Activity .....	60
Base Currency Exchange Rate .....	61
Debit Interest Details .....	61
Deposits & Withdrawals .....	62
Details of Fees and Charges .....	63
Direct Securities Borrowed .....	64
Direct Securities Borrowed Activity .....	65
Direct Securities Borrowed Fee Details .....	66
Direct Securities Lent .....	67
Direct Securities Lent Activity .....	68
Direct Securities Lent Fee Details .....	68
Dividends .....	70
Financial Instrument Information .....	70
Forex Balances .....	71
Forex P/L Details .....	73
GST/HST/PST Details .....	75
HK IPO Subscription Activity .....	76
IB Managed Securities Lent .....	76
IB Managed Securities Lent Activity .....	77
IB Managed Securities Lent Interest Details .....	78

Incoming Trade Transfers .....	79
Interest Accruals .....	81
Investments with Outside Hedge Funds .....	82
Location of Customer Assets, Positions and Money .....	82
Mark-to-Market Performance Summary .....	83
Month & Year to Date Summary .....	86
MTM P&L on Previous Day's/Prior Period Positions .....	87
Net Asset Value .....	88
Net Stock Position Summary .....	91
Non-Direct Hard to Borrow Details .....	91
Non-Direct Hard to Borrow Markup Details .....	92
Open Dividend Accruals .....	94
Open Positions .....	95
Open HK IPO Subscriptions .....	97
Option Cash Settlements .....	97
Options Distribution by Expiration .....	98
Option Exercises, Assignments and Expirations .....	99
Other Fees .....	100
Outgoing Trade Transfers .....	101
Payment In Lieu Of Dividends .....	103
Pending Exercises .....	103
Pending Tenders .....	104

Positions and Mark-to-Mark Profit and Loss ..... 105

Price Adjustments ..... 106

Realized & Unrealized Performance Summary ..... 107

Routing Commissions ..... 109

Securities Pre-Borrowed ..... 109

Securities Pre-Borrowed Activity ..... 110

Securities Pre-Borrowed Fee Details ..... 111

Short Credit Interest Details ..... 112

Soft Dollar Activity ..... 113

Statement of Funds ..... 114

Trades ..... 115

Trade Summary by Asset Class ..... 117

Trade Summary By Symbol ..... 118

Transaction Fees ..... 119

Transfers ..... 120

Unbooked Trades ..... 121

Unsettled Transfers ..... 122

Withholding Tax ..... 123

Withholding Tax Collected ..... 124

Activity Statement with Costs and Charges ..... 124

    Total Costs and Charges ..... 124

    Trades ..... 125

Aggregated Costs and Charges Statement .....	127
Account Information .....	127
Net Asset Value .....	129
Total Costs and Charges .....	131
Effect of Costs on Returns .....	132
Estimated Effect of Costs on Returns .....	133
Notes/Legal Notes .....	134
Notes .....	134
Fixed Income Notes .....	135
Legal Notes .....	136
Partition Summary Reference .....	137
Partitions .....	138
Net Asset Value .....	138
FProfit and Loss .....	139
Positions .....	139
Trades .....	140
Cash Report .....	141
Default MTM Summary .....	142
Statement Sections .....	142
Account Information .....	143
Net Asset Value .....	144
Positions and Mark-to-Mark Profit and Loss .....	147



Deposits & Withdrawals .....	148
Fees .....	149
Dividends .....	149
Interest .....	150
Change in Dividend Accruals .....	150
Interest Accruals .....	152
Default Realized Summary .....	153
Statement Sections .....	153
Account Information .....	154
Net Asset Value .....	155
Realized & Unrealized Performance Summary in Base .....	158
Open Positions .....	160
Complex Position Summary .....	162
Forex Balances .....	163
Trades .....	164
Forex P/L Details .....	166
Incoming Trade Transfers .....	168
Outgoing Trade Transfers .....	169
Option Cash Settlements .....	171
Transfers .....	172
Corporate Actions .....	173
Deposits and Withdrawals .....	174

Fees .....	174
Dividends .....	175
Withholding Tax .....	175
Interest .....	176
Change in Dividend Accruals .....	177
Interest Accruals .....	178
Codes .....	179
Commodities Regulatory Statement Reference .....	182
Statement Sections .....	182
Account Information .....	182
Cash Report .....	184
Open Trade Equity (OTE) Component of Cash .....	185
Option Values .....	185
Net Liquidating Value .....	185
Open Positions .....	186
Notes/Legal Notes .....	187
Legacy Full Default Statement Reference .....	187
871(m) Withholding .....	190
Account Summary .....	190
Account Information .....	192
Net Asset Value (NAV) In Base Currency .....	193
Mark-to-Market Performance Summary .....	194

Realized & Unrealized Performance Summary .....	197
Month & Year to Date Summary .....	199
Cash Report .....	200
Routing Commissions .....	203
Statement of Funds .....	204
Change in Position Value .....	205
Long Open Positions .....	206
Short Open Positions .....	207
Complex Position Summary .....	209
Forex Balances .....	210
Investments with Outside Hedge Funds .....	212
Other Investments Reported by Your Investment Advisor .....	213
Net Stock Position Summary .....	213
Transaction Summary .....	213
Trades .....	214
Forex P/L Details .....	217
Option Exercises, Assignments and Expirations .....	219
Pending Exercises .....	220
Incoming Trade Transfers .....	221
Outgoing Trade Transfers .....	223
Unsettled Transfers .....	225
Unbooked Trades .....	226

---

Commission Details .....	226
Price Adjustments .....	228
Commission Adjustments .....	228
Option Cash Settlements .....	229
MTM P&L on Previous Day's/Prior Period Positions .....	230
IBG Notes .....	231
Withholding Tax .....	231
Transaction Fees .....	232
Corporate Actions .....	233
Transfers .....	234
Custody Transfers .....	235
Dividends .....	236
Payment In Lieu Of Dividends .....	236
Client Fees .....	237
Client Fee Expense Details .....	238
Soft Dollar Activity .....	240
Advisor Fees .....	240
Other Fees .....	241
Deposits & Withdrawals .....	241
GST/HST/PST Details .....	242
Interest Accruals .....	243
Credit Interest Details .....	244

Debit Interest Details .....	245
Short Credit Interest Details .....	246
Non-Direct Hard to Borrow Details .....	247
Direct Securities Borrowed .....	248
Direct Securities Borrowed Activity .....	249
Direct Securities Borrowed Fee Details .....	250
Direct Securities Lent .....	251
Direct Securities Lent Activity .....	252
Direct Securities Lent Fee Details .....	253
Securities Pre-Borrowed .....	254
Securities Pre-Borrowed Activity .....	255
Securities Pre-Borrowed Fee Details .....	255
IB Managed Securities Lent .....	257
IB Managed Securities Lent Activity .....	257
IB Managed Securities Lent Interest Details .....	258
Change in Dividend Accruals .....	259
Open Dividend Accruals .....	261
Broker Interest Paid .....	262
Bond Interest Received .....	263
Bond Interest Paid .....	263
Bond Interest Received .....	264
Soft Dollar Activity .....	265

Financial Instrument Information .....	265
Segregated Settled Stock Positions .....	266
Options Distribution by Expiration .....	267
Base Currency Exchange Rate .....	267
Codes .....	268
Notes/Legal Notes .....	271
Notes .....	271
Fixed Income Notes .....	272
Legal Notes .....	272
Accounts Summary .....	274
Account Information .....	274
NAV Summary .....	275
Profit and Loss Summary .....	276
Open Positions .....	277
Trades .....	278
Cash and Position Activity .....	279
Quarterly Activity Summary .....	280
Account Information .....	280
Net Asset Value .....	281
Open Positions .....	284
Trades Summary .....	285
Trades .....	286

Deposits and Withdrawals .....	287
Other Information .....	288
Explanation of Investment Objectives .....	288
Codes .....	289
Activity Flex Query Reference .....	292
Account Information .....	293
Models .....	298
Net Asset Value (NAV) Summary In Base .....	299
Change in NAV .....	300
Mark-to-Market Performance Summary in Base .....	303
Realized and Unrealized Performance Summary in Base .....	305
Month and Year to Date Performance Summary in Base .....	307
Cash Report .....	308
Debit Card Activity .....	312
Statement of Funds .....	312
Change in Position Value Summary .....	314
Open Positions .....	315
Complex Positions .....	318
Net Stock Position Summary .....	318
Forex Balances .....	319
Trades .....	321
Transaction Fees .....	326

Options, Exercises and Expirations .....	328
Pending Exercises .....	330
Incoming/Outgoing Trade Transfers .....	332
Forex P/L Details .....	335
Unbooked Trades .....	337
Routing Commissions .....	339
Unsettled Transfers .....	341
Commission Details .....	342
Prior Period Positions .....	344
Client Fees .....	345
Client Fee Expense Details .....	347
Soft Dollar Activity .....	348
Corporate Actions .....	349
Transfers (ACATS, Internal) .....	352
Cash Transactions .....	354
IBG Notes .....	355
Interest Accruals .....	356
Interest Details (Tiers) .....	357
Non-Direct Hard to Borrow Details .....	358
Non-Direct Hard to Borrow Markup Details .....	360
Securities Borrowed/Lent .....	362
Securities Borrowed/Lent Activity .....	363



Securities Borrowed/Lent Fee Details .....	365
Change in Dividend Accruals .....	367
Open Dividend Accruals .....	369
Financial Instrument Information .....	370
Currency Conversion Rate .....	372
Codes .....	372
Model Statement .....	375
Account Information .....	375
Net Asset Value .....	377
Mark-to-Market Performance Summary .....	379
Cash Report .....	380
Open Positions .....	382
Trades .....	383
Fees .....	384
Dividends .....	384
Interest .....	385
Interest Accruals .....	385
Financial Instrument Information .....	386
Codes .....	387
Notes/Legal Notes .....	390
Trade Confirmation Report Reference .....	390
Account Information .....	391

Trades .....	393
Fixed Income Trades .....	395
Contract Information .....	397
Codes .....	397
Notes/Legal Notes .....	398
Trade Confirmation Flex Query Reference .....	398
Trade Confirmation Configuration .....	399
Trade Allocations Configuration .....	404
Trade Allocation Report Reference .....	405
Account Information .....	406
Trade Allocations .....	408
Codes .....	408
Notes/Legal Notes .....	409
Notes .....	409
Fixed Income Notes .....	409
Legal Notes .....	410
Margin Report Reference .....	412
Account Information .....	413
Margin Summary - Cash Accounts .....	415
Margin Summary - Margin Accounts .....	421
Margin Summary - Portfolio Margin Accounts .....	430
Margin Details for Securities (Rules Based) - Cash Accounts .....	435

Margin Details for Securities (Rules Based) - Margin and Portfolio Margin Accounts ..... 436

Margin Details for Securities (Risk Based) ..... 437

Margin Details for Futures ..... 438

Margin Details for IB-UKL ..... 439

Portfolio Margin Details ..... 440

Margin Overview by Exchanges - Margin and Portfolio Margin Accounts ..... 443

Margin Call - Commodities Regulatory Margin Report ..... 444

Margin Reports Legal Notes ..... 445

Value At Risk Report Reference ..... 445

    Account Information ..... 445

    Value at Risk Summary ..... 448

    Value At Risk Details ..... 448

    Value At Risk Report Notes ..... 450

Tax Lot Holding Period Change Report Reference ..... 450

    Account Information ..... 451

    Open Lots ..... 452

    Financial Instrument Information ..... 453

    Days to Long Term Report Notes ..... 454

Model Summary Reference ..... 454

    Accounts ..... 455

    Net Asset Value ..... 455

    Profit and Loss ..... 456

Positions .....	457
Trades .....	458
Cash Report .....	459
Stress Test Report Reference .....	460
Product Category .....	460
Product Category Breakdown .....	461
Advisor Fee Cap Report Reference .....	462
Client Summary Report Reference .....	463
Account Information .....	464
Client Summary Overview .....	466
Client Summary .....	467
P/L Markup Summary Report Reference .....	468
Account Information .....	468
P/L Markup Summary .....	470
Broker Client Revenue & Expense Summary Report Reference .....	472
Account Information .....	472
Daily Revenue & Expense by Product .....	474
MTD Revenue & Expense by Product .....	474
YTD Revenue & Expense by Product .....	475
Portfolio Analyst Reports .....	476
Key Statistics .....	477
Breakdown Of Accounts .....	480

---

Account Overview .....	481
Open Position Summary .....	482
Projected Income .....	483
Allocation By Asset Class .....	484
Allocation By Financial Instrument .....	485
Allocation By Sector .....	486
Allocation By Region .....	487
Time Period Performance Statistics .....	488
Time Period Benchmark Comparison .....	488
Cumulative Performance Statistics .....	489
Cumulative Benchmark Comparison .....	489
Risk Measures .....	490
Risk Measures Benchmark Comparison .....	492
Performance Attribution vs. S&P 500 .....	494
Performance By Financial Instrument .....	496
Performance By Long & Short .....	497
Performance By Sector .....	498
Performance By Symbol .....	499
Historical Performance .....	501
Historical Performance Benchmark Comparison .....	502
Trade Summary .....	504
Deposits and Withdrawals .....	505

---

Dividends .....	505
Interest Details .....	506
Corporate Actions .....	507
Fee Summary .....	508
Employee Track Statements .....	508
Account Information .....	509
Bond Maturity .....	509
Cash Activity .....	510
Dividends .....	510
Financial Instrument Information .....	511
Net Asset Value (NAV) .....	512
Pending Trades .....	512
Positions .....	513
<b>Index .....</b>	<b>515</b>

# Reporting Reference Guide

## Overview

This reference guide includes the following sections:

- » [Reports Menu](#) - List of functions available from the Reports menu in Account Management.
- » [Samples](#) - Samples of activity statements, trade confirmation reports, PortfolioAnalyst reports and other reports available in Account Management.
- » [Report Reference](#) -Definitions of every field in virtually every report available in Account Management.

### Where Do I Find Step-by-Step Procedures for Running Reports?

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





# Reports Menu

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

The Reports menu includes the following submenus and functions:

## » Activity

- Statements
- Downloads
- Flex Queries
- Batch Reports
- Models
- Quarterly Statements

## » Trade Confirmations

- Reports
- Flex Queries
- Trade Allocations

## » PortfolioAnalyst

## » Transaction Cost Analysis

## » Risk

- Margin
- Stress Test
- Value at Risk

## » Supplemental

- Advisor Fee Cap
- Client Summary
- P/L Markup
- Client Revenue & Expense
- Days to Long Term

## » Tax

- Tax Optimizer
- Tax Forms
- Position Transfer Basis

- Forex Cost Basis
- » **Customer Activity Monitor**
- » **Settings**
  - Delivery
    - Activity Statements & Trade Reports
    - SMS Alert
    - Flex Queries
    - PortfolioAnalyst
    - Broker Client Activity Statements
  - Flex Web Service
  - Third-Party Services
  - Trader ID
  - Client OATS Settings

# Report Samples


This section of the Reporting Reference Guide includes samples for the following reports:

- » [Activity Statements](#)
- » [Trade Confirmations](#)
- » [Model Statements](#)
- » [PortfolioAnalyst](#)
- » [Margin](#)
- » [Stress Test](#)
- » [Value at Risk](#)
- » [Advisor Fee Cap](#)
- » [Client Summary](#)
- » [P/L Markup Summary](#)
- » [Broker Client Revenue and Expense Summary](#)

## 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

 **Note:** Default statements hide lot details. To get full lot information, create a custom statement in reporting.

- » [Individual](#)
- » [Advisor Master](#)
- » [Broker Master](#)
- » [Single Hedge Fund](#)
- » [Advisor Client](#)
- » [Broker Client](#)
- » [Institution Master](#)

- » [MTM Summary - Individual](#)
- » [MTM Summary - Broker Master](#)
- » [MTM Summary - Institution Master](#)
- » [MTM Summary - Advisor Client](#)
- » [MTM Summary - Broker Client](#)
- » [Realized Summary - Individual](#)
- » [Realized Summary - Broker Master](#)
- » [Realized Summary - Institution Master](#)
- » [Realized Summary - Advisor Client](#)
- » [Realized Summary - Broker Client](#)
- » [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](#)
- » [Legacy Simple Default Individual](#)
- » [Legacy Simple Default Advisor Master](#)
- » [Legacy Simple Default Advisor Client](#)
- » [Legacy Simple Default Broker Master](#)
- » [Legacy Simple Default Broker Client](#)
- » [Legacy Summary Default Individual](#)
- » [Legacy Summary Default Advisor Master](#)
- » [Legacy Summary Default Advisor Client](#)
- » [Legacy Summary Default Broker Master](#)
- » [Legacy Summary Default Broker Client](#)

### Monthly Statements

- » [Individual](#)
- » [Advisor Master](#)
- » [Broker Master](#)
- » [Institution Master](#)
- » [Single Hedge Fund](#)

- » [Advisor Client](#)
- » [Broker Client](#)
- » [MTM Summary - Individual](#)
- » [MTM Summary - Broker Master](#)
- » [MTM Summary - Institution Master](#)
- » [MTM Summary - Advisor Client](#)
- » [MTM Summary - Broker Client](#)
- » [Realized Summary - Individual](#)
- » [Realized Summary - Broker Master](#)
- » [Realized Summary - Institution Master](#)
- » [Realized Summary - Advisor Client](#)
- » [Realized Summary - Broker Client](#)
- » [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](#)
- » [Legacy Simple Default Individual](#)
- » [Legacy Simple Default Advisor Master](#)
- » [Legacy Simple Default Advisor Client](#)
- » [Legacy Simple Default Broker Master](#)
- » [Legacy Simple Default Broker Client](#)
- » [Legacy Summary Default Individual](#)
- » [Legacy Summary Default Advisor Master](#)
- » [Legacy Summary Default Advisor Client](#)
- » [Legacy Summary Default Broker Master](#)
- » [Legacy Summary Default Broker Client](#)

#### **Date Range Statements**

- » [Multi-Account Summary](#)
- » [Commodities Regulatory Statement](#)

#### **Accounts Summary Statement**

- » [Daily Accounts Summary](#)

#### Commodities Regulatory Statement

- » [Daily Commodities Regulatory Statement](#)

#### Quarterly Advisor Client Summaries

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

## 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.

#### Daily Report

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

#### Custom Date Range Report

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

## 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](#)

## 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](#)
- » [Annual Performance Report for Canadian Clients](#)
- » [Consolidated Detailed Report with External Accounts](#)

## 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 – Margin Account](#)
- » [Margin Report – Portfolio Margin Account](#)
- » [Commodities Regulatory Margin Report](#)

## 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 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 \(Advisor Consolidated\)](#)

## Tax Lot Holding Period Change Sample

Click the link below to view a sample Tax Lot Holding Period Change report. The report is in HTML format and will open in a new browser window or tab, depending on your web browser.

» [Tax Lot Holding Period Change Report](#)

## 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 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 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 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](#)



# 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](#)
- » [Partition Summary Reference](#)
- » [MTM Summary](#)
- » [Realized Summary](#)
- » [Commodities Regulatory Statement](#)
- » [Legacy Full Default Statement](#)
- » [Multi-Account Summary](#)
- » [Quarterly Activity Summary](#)
- » [Activity Flex Query Reference](#)
- » [Model Summary 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](#)
- » [Stress Test Report Reference](#)
- » [Advisor Fee Cap Report Reference](#)
- » [Advisor & Broker Summary Report Reference](#)
- » [P/L Markup Summary Report Reference](#)
- » [Broker Client Revenue & Expense Summary Report Reference](#)
- » [PortfolioAnalyst Reports](#)
- » [Employee Track Statements](#)

## 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.

### Accounts with Models Enabled

Account holders who have models (but are not already a partition) will have [model summaries](#) included with their activity statement by default.

### Default Sections

These sections are included in a Default statement when applicable.

- » [Account Information](#)
- » [Bill Pay](#)
- » Borrow/Loan Fees - 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 Fee Details \(only available for older date ranges\)](#)
  - [Direct Securities Lent Fee Details \(only available for older date ranges\)](#)
  - [Securities Pre-Borrowed Fee Details \(only available for older date ranges\)](#)
  - [IB Managed Securities Lent Interest 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 \(only available for older date ranges\)](#)
  - [Direct Securities Borrowed Activity \(only available for older date ranges\)](#)
  - [Direct Securities Lent \(only available for older date ranges\)](#)
  - [Direct Securities Lent Activity \(only available for older date ranges\)](#)
  - [Securities Pre-Borrowed \(only available for older date ranges\)](#)
  - [Securities Pre-Borrowed Activity \(only available for older date ranges\)](#)
  - [IB Managed Securities Lent](#)

- IB Managed Securities Lent Activity
- » Cash Report
- » 871(m) Withholding
- » Change in Dividend Accruals
- » Client Fees
- » Collateral for Customer Borrowing
- » Combined Deposits/Withdrawals
- » Combined Dividends
- » Combined Fees
- » Combined Interest
- » Commission Adjustments
- » Complex Position Summary
- » Corporate Actions
- » Daily Conversion Rates
- » Debit Card Activity
- » Details of Fees and Charges - IB Canada Only
- » Financial Instrument Information
- » Forex Balances
- » HK IPO Subscription Activity
- » Incoming Trade Transfers
- » Interest Accruals
- » Investments with Outside Hedge Funds
- » Location of Customer Assets, Positions and Money
- » MTM Performance Summary
- » Month & Year to Date Summary
- » Net Asset Value
- » Option Cash Settlements
- » Option Exercises, Assignments and Expirations
- » Outgoing Trade Transfers
- » Open Positions
- » Open HK IPO Subscriptions
- » Pending Tenders
- » Price Adjustments

- » [Realized & Unrealized Performance Summary](#)
- » [Routing Commissions](#)
- » [Soft Dollar Activity](#)
- » [Trades](#)
- » [Transaction Codes](#)
- » [Transaction Fees](#)
- » [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:
  - » [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 (must be enabled), the following sections will appear in your statement provided there is data for the selected period:
  - [Broker Interest Paid](#)
  - [Broker Interest Received](#)
- » [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](#)
- » [MTM P/L on Prior Period Positions](#)
- » [Net Stock Position Summary](#)
- » [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](#)

## 871(m) Withholding

This section shows any required tax withholding on dividend equivalent payments of derivative positions referencing U.S. equity securities under section 871(m) of the Internal Revenue Code.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Field	Description
Date	Date of the 871(m) withholding tax.
Description	Description of the 871(m) withholding tax.
Amount	The amount being withheld.

Field	Description
Code	The code abbreviation.

### Totals

Total amounts are displayed for each currency.

## Account Information

This section summarizes key attributes of your IB account.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	One of the following IB customer types: <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

## Bill Pay

This section shows your Bill Pay activity during the statement period if you are enrolled through the IBKR debit card program. Transactions are sorted by currency.

Field	Description
Date	Transaction date
Biller Name	The name of the payee
Amount	Amount of the transaction

**Totals** are listed at the bottom by currency

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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.
Debit Card Activity	The total amount of debit card transactions.
Bill Pay Activity	The total amount of bill pay transactions.

Column	Description
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.
Cash Settling MTM	Shows mark-to-market gains and losses for futures as well as Options that settle into cash.
Changes in Insured Bank Deposits	Shows the changes in the amounts swept to the Insured Bank Deposit Program.
Net Trades (Sales)	Net Trades (Sales) contains the following: <ul style="list-style-type: none"> <li>» Proceeds from Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash received from Corporate Actions.</li> </ul>
Net Trades (Purchases)	Net Trades (Purchases) contains the following: <ul style="list-style-type: none"> <li>» Purchases for Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash paid due to Corporate Actions.</li> </ul>
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.

Column	Description
Transaction Tax	The total amount of transaction tax.
Tax Receivables	The total amount of tax receivables.
Withholding Tax	The total amount of withholding tax.
871(m) Withholding	Derivative positions in the account subject to dividend tax withholding rules.
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.

## 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.

 **Note:** This section appears in the Default Statement, MTM Summary, Realized Summary, and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID)
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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 Trans- actions	The total MTM profit/loss on transactions of the asset class.



Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Activity Flex Query Reference.

Column	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.
Date/Time	Date and time of the fee expense.
Revenue	Amount of commission received from the client.

Column	Description
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.



**Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
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

Code	Description
	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

Code	Description
	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

## Collateral for Customer Borrowing

This section reports the total debt on a customer account that is secured by collateral, as well as all open stock positions that can be collateralized and the amount that has been removed from the segregated accounts (i.e. customer stocks loaned and otherwise removed from non segregated accounts).

This section will only appear on accounts affected by the European Alternative Investment Fund Management Directive (AIFMD).



**Note:** For STL accounts, AIFMD related sections only appear in consolidated statements.

### Field Descriptions

Column	Description
Symbol	The symbol of the position held in your account.
Settled Quantity	The amount of the asset collateralized.
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.
Securities Segregated	The number and value of securities subject to segregation.
Securities Not Segregated	The number and value of securities not subject to segregation based on regulation.
Securities Not Segregated: Third Party "Right to Use"	The number and value of non-segregated securities loaned out to third parties.
Securities Not Segregated: Subject to Stock Yield Enhancement Program	The number and value of non-segregated securities subject to use by IB Group companies.

### Totals

- » *Total Value of Stocks:* By actual trading currency for each currency
- » *Total Value of All Stocks:* All stocks of all currency denominations in base currency.
- » *Total Customer Borrowing:* The total secured obligation value.

## 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.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

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.

Column	Description
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.

## Corporate Actions

This section shows corporate actions, sorted by asset class and currency.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.

Column	Description
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.
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 Card Activity

This section shows the transactions for your Interactive Brokers Debit Mastercard. The fields are sorted by pending and settled transactions.

### Field Descriptions


Column	Description
Posting Date	The date the transaction posted to your account.
Transaction Date/Time	The exact date and time the transaction occurred.
Category	The type of transaction posted.
Merchant Name/Location	The venue and location the debit card transaction occurred.
Amount	The amount of the debit card transaction.

## Totals

The total amounts for pending and settled transactions are listed at the bottom.

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### Field Descriptions

The data is grouped by currency.

Column	Description
Value Date	The date used to determine the interest details.

Column	Description
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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.
Security Interest	The interest charged in the security segment.
Futures Interest	The interest charged in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.
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 (with-



Column	Description
	drawals are shown as negative numbers).

### Totals

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

- » Amount

## Details of Fees and Charges

 **Note:** IB Canada clients only.

This section will appear in the annual Activity Statement and delivers a breakdown of operational and transactional charges:

- » Operating Charge: Any amount charged to a client by Interactive Brokers in the operation, transfer or termination of a client's account and includes any taxes paid.
- » Transaction Charge: Any amount charged to a client by Interactive Brokers for a purchase or sale of a security and includes any taxes paid.

Column	Description
<b>Transaction Charges</b>	
Commissions	Trades commission for all asset categories. Does not include tax.
Commissions on Debt Securities	Trades commission for just BOND and BILL asset categories. Does not include tax.
Debit Interests	Includes debit interest and net short stock.
Cancel/Modify Fees	Includes Order Cancellation Fees.
Exposure Fees for High Risk Accounts	Includes Exposure Fees.

Column	Description
LEI Fees	Includes LEI Registration Fees.
<b>Operating Charges</b>	
Market Data Fees	Other fees; includes sales tax charge.
Monthly Activity Fees	Includes Balance of Monthly Minimum fee.
Corporate Actions and Dividends Processing	Includes Dividends and Fees.
Cash Withdrawal Fees	Includes withdrawal fees.
Account Maintenance and Reporting Fees	Includes RRSP/SRRSP Quarterly Fees.

Totals are listed at the bottom of each section and a grand total at the end in CAD.

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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:

- » Borrow Fee
- » IB Carry Charge

- » 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).

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

## Financial Instrument Information

This section displays the security IDs for stocks and bonds as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.



Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the instrument traded.
Security ID	The CUSIP or ISIN number of the instrument. 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.
Delivery Month	The delivery month 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.
Issuer	The issuer of the security if applicable.
Maturity	The maturity of the security if applicable.

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Description	On the summary line: The symbol of the currency position.  In the lot detail: A description of the original source 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
<b>Forex</b>								
<b>USD</b>								
+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	
<b>Total</b>				<b>-146,740.05</b>		<b>158,256.21</b>	<b>11,516.16</b>	

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» For spot trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For securities trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For interest, dividends or deposits, the amount is the spot rate on the day of the transaction.</li> </ul> <p>Proceeds equals quantity * the conversion rate from</p>

Column	Description
	non-functional currency to functional currency for the report date of the transaction.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» GST (General Sales Tax)</li> <li>» HST (Harmonized Sales Tax)</li> <li>» QST (Quebec Provincial Sales Tax)</li> </ul>
Payer	Account ID of the account that paid the tax. This

Column	Description
	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.

## HK IPO Subscription Activity

This section shows activity related to Hong Kong Initial Public Offering (IPO) subscriptions.

Column	Description
Symbol	The symbol of the IPO.
Quantity	The number of shares of the IPO.
Application Amount	The amount paid for the subscriptions
Estimated Fees	The estimated fee amount for the IPO subscriptions.
Total Amount	The total cost including the application amount and the estimated fees.

## 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.



**Note:** This section applies to statements after February 28, 2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
Interest Rate on Customer Collateral(%)	The net lend interest 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.

 **Note:** This section applies to statements after February 28,2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Symbol	The symbol of the security lent.
Date	The date of the lend.
Description	The description of the lend.

Column	Description
Transaction ID	The transaction ID of the security lent.
Quantity	The number of shares lent out.
Interest Rate on Customer Collateral(%)	The net lend interest 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 Interest Details

This section for customers participating in the Stock Yield Enhancement Program shows details of lend interest rates for securities lent.

 **Note:** This section applies to statements after February 28,2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
Interest Rate Earned by IB (%)	The current market fee percentage rate.



Column	Description
Interest Paid to IB	The total amount that IB collects for lending your fully-paid shares.
Interest Rate on Customer Collateral (%)	The net lend interest percentage rate.
Interest Paid to Customer	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:

- » Interest Paid to IB
- » Interest Paid to Customer

## Incoming Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	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.



**Note:** This section appears in the Default Statement, MTM Summary, Model Statement, Realized Summary, and Legacy Full Default 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.

Field	Description
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.


 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
As-of Date	The date of the investment.
Description	The name of the fund.
Investment Amount	The amount of the investment.

## Location of Customer Assets, Positions and Money

This section lists the locations of custody assets and derivatives positions (i.e., depository locations, names of custodians and names of clearing houses for derivatives positions) and the institutions at which the firm holds or may hold client money, including money held in client bank accounts and client transaction accounts.

This section will only appear on accounts affected by the European Alternative Investment Fund Management Directive (AIFMD).

 **Note:** For STL accounts, AIFMD related sections only appear in consolidated statements.

### Field Descriptions

The section is divided by stock and derivative asset classes.

Column	Description
Country	The location of assets and derivative positions.
CSD	The Central Securities Depository specialist firm holding the assets.
Custodian	The institution responsible for safekeeping customer assets.
Clearing House	The name of the clearing and settlement house for derivative assets.
Client Money Bank Account	The name of the client banking account institutions.
Client Transaction Accounts	The name of the client transaction account institutions.
Special US Reserve Accounts	The name reserve banking account institutions.

## 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](#).

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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) .
Total	A summation of transaction, prior open, corporate action, commissions and dividends.
Other Fees	The total amount of other fees accessed to the

Column	Description
	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
- » 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### Availability

Month and Year-To-Date data are available as of the last business day. Summary information rolls forward and saves on the last business day each month.

For example, on November 3 you will receive MTD/YTD summary up to the last business day (November 2). If you want to view MTD/YTD data for October, select the last business day of the month (October 31).

### 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.



Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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	
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.

Column	Description
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.
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"> <li>» Mark-to-Market (includes Position MTM, Transaction MTM, FX translation on cash balances and FX translation on positions)</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> </ul>

Column	Description
	<ul style="list-style-type: none"> <li>» Advisor Fees</li> <li>» Client Fees</li> <li>» Other Fees</li> <li>» Fees Receivables</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes transaction taxes and daily trading charges</li> <li>» Transaction Fees Receivables</li> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> <li>» Position Transfers</li> <li>» Debit Card Activity</li> <li>» Bill Pay Activity</li> <li>» Change in Dividend Accruals</li> <li>» Change in Interest Accruals</li> <li>» 871(m) Withholding</li> <li>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</li> </ul> <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>
Customer Borrowing	The total secured obligation value (amount of customer borrowing) as calculated in the settled quantity field in the <a href="#">Collateral for Customer Borrowing</a> section.

## Net Stock Position Summary

This section is only available to customers who participate in Stock Borrow/Loan in Trader Workstation.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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	The adjusted closing price of the short stock position.

Column	Description
	<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 times 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 <a href="#">related Knowledgebase article</a>.</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	$(\text{Value} \times \text{Fee Rate}) / 360$ .
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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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 times 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 <a href="#">related Knowledgebase article</a>.</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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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 last day of your statement period. 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.



**Note:** This section appears in the Default Statement and Realized Summary Default Statement.

### 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.

Column	Description
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.
Unrealized P/L %	Unrealized P/L / Abs(Cost Basis) * 100  <b>IB UK and IB ULK Accounts only</b>
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

## Open HK IPO Subscriptions

This section shows information detailing open Hong Kong Initial Public Offerings (IPO) subscriptions in the account.

Column	Description
Symbol	The symbol of the IPO.
Quantity	The number of shares of the IPO.
Application Amount	The amount paid for the subscriptions
Estimated Fees	The estimated fee amount for the IPO subscriptions.
Total Amount	The total cost including the application amount and the estimated fees.

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.




**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.

Column	Description
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

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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:

Column	Description
	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.

## Pending Tenders

This section shows all processing tender offers listed by symbol and sorted by currency.

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 of the position.



**Note:** This section appears in the Default Statement and Legacy Default Statement.

### Field Descriptions

The data is grouped by symbol and currency.

Column	Description
Symbol	The symbol of the position.
Description	Describes the processing tender action in your account.
Composition Ratios	A ratio of tendered and receivable shares.
Quantity	The number of shares pending.
Price	The price of the shares pending.
Value	The value of the pending tenders found by multiplying the quantity and the price.

### Totals

Total amounts are displayed for each currency and for each symbol.

## 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.

Column	Description
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), withholding tax and transaction tax for each position.
Total	Total MTM profit and loss for each position.

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

## Realized & Unrealized Performance 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
Cost Adjustment	Adjusted cost basis of position from dividend return of capital.
Realized	

Column	Description
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.
Code	Transaction code.
<b>Total</b>	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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Symbol	The symbol of the instrument.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
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

Column	Description
	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

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.

Column	Description
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.
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

## 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.

For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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. Statements are listed by each individual currency in the account.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.


### 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 instrument 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 instrument.
Proceeds	Calculated by multiplying the quantity and the trans-

Column	Description
	action price. The proceeds figure will be negative for buys and positive for sales.
Comm/Fee	The total amount of commission and fees 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	<p>Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.</p> <p> <b>Note:</b> When an option position is assigned or exercised, no realized P&amp;L is computed on the option position itself. Instead, the premium received/paid when the option was originally sold/bought are included in P/L realized when the stock position resulting from the option assignment/exercise is closed.</p> <p>When an option position is assigned or exercised, no Realized P&amp;L is computed on the option position itself.</p> <p>Instead, the premium received/paid when the option was originally sold/bought are included in P/L realized when the stock position resulting from the option assignment/exercise is closed.</p>
Unrealized P&L %	$\text{Realized P/L} / \text{Abs}(\text{Cost Basis}) * 100$ <p><b>IB UK and IB ULK Accounts only</b></p>
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 cur-

Column	Description
	rency 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	The name of the asset class in which you had transactions:

Column	Description
	<ul style="list-style-type: none"> <li>» Stocks</li> <li>» Equity and Index Options</li> <li>» Mutual Funds</li> <li>» Futures</li> <li>» Bonds</li> <li>» IBG Notes</li> <li>» Warrants</li> <li>» US Treasury Bills</li> <li>» Options on Futures</li> </ul>
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




Column	Description
	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).

### 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID).
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.

Column	Description
Transfer Company	The name of the contra broker.
Transfer Account	The account number of the contra broker.
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.
Cash Amount	The amount of cash transferred if applicable.
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.




**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.



**Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

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.

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.

## Activity Statement with Costs and Charges

This report shows information about the costs and charges applied to accounts in the previous 12 months (or less) reporting period. The breakdown of commissions and fees received by advisors and brokers are included. Click any of the following links to go directly to that section.

 **Note:** This statement is for advisors and brokers based in Europe only.

For information on all other standard activity statement sections, refer to the [default statement reference](#).

- » [Total Costs and Charges](#)
- » [Trades \(with Costs and Charges\)](#)

## Total Costs and Charges

This section shows aggregate information for all costs and charges for the account during the reporting period of the statement.

Column	Description
Commissions	The commissions charged to the account.

Column	Description
Advisor Fees	Advisor related fees charged to the account.
Other Fees	All other fees excluding advisor fees charged to the account.
Credit Interest	Credit interest charges assessed to the account.
Debit Interest	Debit interest charges assessed to the account.
Net Short Stock Interest	Net interest on borrowed shares.
Total	The total (debit or credit) charges for each category.
Paid to Advisor (or Broker)	The amount of the total received by the advisor/broker.
% of Total	The percentage of the total charges received by the advisor/broker.

## 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.

### Field Descriptions

The data is grouped by asset class, currency and then by symbol.

Column	Description
Symbol	The symbol of the instrument 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 instrument.
Proceeds	Calculated by multiplying the quantity and the transaction price. The proceeds figure will be negative for buys and positive for sales.
Total Commission	The total commission charged for the transaction.
Paid to Advisor (or Broker)	The amount of the total received by the advisor/broker.
% of Total Commission	The percentage of the total charges received by the advisor/broker.

### Totals

Total amounts appear at the bottom of each symbol section.

#### Totals by symbol:

- » Total Quantity
- » Total Proceeds
- » Total Comm/Tax
- » Total Basis

#### Totals by currency:


- » Total Proceeds
- » Total Comm/Tax



» Total Basis

## Aggregated Costs and Charges Statement

This report shows information about the costs and charges applied to accounts in the previous 12 months (or less) reporting period. The cumulative effects of costs and returns are included for the periods prior to, during, and following the date of the statement. Click any of the following links to go directly to that section.

 **Note:** This statement is for IB-UK accounts and accounts with IB UKL segment (IB UK Accounts) only.

» [Account Information](#)

» [Net Asset Value](#)

» [Total Costs and Charges](#)

» [Effect of Costs on Returns](#)

» [Estimated Effect of Costs on Returns](#)

» [Notes/Legal Notes](#)

## Account Information

This section summarizes key attributes of your IB account.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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.

Column	Description
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.
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"> <li>» Mark-to-Market (includes Position MTM, Transaction MTM, FX translation on cash balances and FX translation on positions)</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> <li>» Advisor Fees</li> <li>» Client Fees</li> <li>» Other Fees</li> <li>» Fees Receivables</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes transaction taxes and daily trading charges</li> <li>» Transaction Fees Receivables</li> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> </ul>

Column	Description
	<ul style="list-style-type: none"> <li>» Position Transfers</li> <li>» Change in Dividend Accruals</li> <li>» Change in Interest Accruals</li> <li>» 871(m) Withholding</li> <li>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</li> </ul> <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>
Customer Borrowing	The total secured obligation value (amount of customer borrowing) as calculated in the settled quantity field in the <a href="#">Collateral for Customer Borrowing</a> section.

## Total Costs and Charges

This section shows aggregate information for all costs and charges for the account during the reporting period of the statement.

Column	Description
Commissions	The commissions charged to the account.
Advisor Fees	Advisor related fees charged to the account.
Other Fees	All other fees excluding advisor fees charged to the account.
Interest Charges	Interest charges assessed to the account.

### Totals

The total costs and charges are displayed at the bottom of the section as an actual amount and as a percentage of NAV.

## Effect of Costs on Returns

Information in this section shows how the total costs you paid during the reporting period of this statement are impacted by the returns generated in your account for the same period.

The amounts shown here are cumulative costs of the products transacted and the services provided by Interactive Brokers. A description of the composition of the applicable costs is reported under the [Total Costs and Charges section](#) of this Statement.

Column	Description
<b>Time Weighted Rate of Returns</b>	
Gross Time Weighted Rate of Return	The initial investment and cash flows, weighted for its time period, and computed as a return rate for the statement period.
Net Time Weighted Rate of Returns	The percentage amount generated by your account net of applied costs and charges.
Cumulative Effect of Costs on Return	Shows the effect of the overall costs and charges on the investment by calculating the difference between the gross and net return.

### Costs and Charges Fluctuation

The chart illustrates the monthly fluctuation of the costs and charges applied to the account.

## Estimated Effect of Costs on Returns

The information contained in this section shows a hypothetical estimation of the total costs you might pay in the next months or year and the hypothetical impact of those costs on estimated returns that might be generated in your account for the same period.

The amounts shown are a pure estimation based on the historical activity registered in your account. Past performance is not an indication of future performance and applied cost level might change at any time. Any data used to compile this estimation is subject to assumptions that can change at any time and cannot be relied upon as a prediction of possible future returns.

The Estimated Time Weighted Rate of Returns and the Estimated Total Costs and Charges are based on the amounts registered in your account for the time period reflected in this Statement plus/minus 10%.

The figures reported in this section do not take into account future markets or other conditions. The information is provided for regulatory purposes only and should not be viewed as an accurate anticipation of future performance. The chart illustrates projected monthly fluctuations of the estimated costs and charges that might be applicable to the account.

Column	Description
<b>Estimated Time Weighted Rate of Return</b>	
Gross Estimated Time Weighted Rate of Return » Growth Rate 5.0% » Negative Growth Rate 5.0%	The estimated initial investment and cash flows, weighted for its time period, and computed as a return rate for the statement period.  The estimated returns are shown for both positive and negative scenarios.
Net Estimated Time Weighted Rate of Return » Growth Rate 5.0% » Negative Growth Rate -5.0%	The estimated percentage amount generated by your account net of applied costs and charges.
<b>Cumulative Estimated Effect of Costs on Return</b>	

Column	Description
Growth Rate 5.0%	Shows the effect of the overall costs and charges on the investment by calculating the difference between the gross and net return for a positive growth scenario.
Negative Growth Rate - 5.0%	Shows the effect of the overall costs and charges on the investment by calculating the difference between the gross and net return for a negative growth scenario.

### Costs and Charges Fluctuation

The chart illustrates the monthly fluctuation of the costs and charges applied to the account.

## 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, Interactive Brokers 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](mailto: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](http://www.interactivebrokers.com), 877-442-2757 (U.S.)
  - » Interactive Brokers (UK) (Ltd), [www.interactivebrokers.co.uk](http://www.interactivebrokers.co.uk), 00800-42-276537 (Intl)
  - » Interactive Brokers Canada Inc., [www.interactivebrokers.ca](http://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, Interactive Brokers 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](mailto: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](http://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.

## Partition Summary Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Partition Summary. Click any of the following topics to go directly to that section. This report is divided into a summary which includes all Partitions and a separate activity statement for each Partition.

### Summary

- » [Partitions](#)
- » [Net Asset Value](#)
- » [Profit and Loss](#)
- » [Positions](#)
- » [Trades](#)
- » [Cash Report](#)

**Statement**

» See the [Default Statement Reference](#).

## Partitions

This section lists the partitions selected for the Partition Summary.

Field	Description
Name	Partition name
Segment	The account ID of each partition segment.
Type	The type of partition.
Base Currency	The base currency of your partition.

## Net Asset Value

This section shows the Starting and Ending Net Asset Value (NAV) for each included partition and each model for the period of the report. The information is ordered by currency, then partition, then model.

Column	Description
Partition/Model	The partition ID and each model name.
Starting Net Asset Value	The Net Asset Value (NAV) for each model for each partition at the start of the period covered by the statement.
Ending Net Asset Value	The Net Asset Value (NAV) for each model for each partition at the close of the period covered by the statement.
Time Weighted Rate of Return	Total Time Weighted Rate of Return percentage for each partition and model.

Each value is totaled at the bottom of the section.

## FProfit and Loss

This section shows the Mark-to-Market (MTM) profit and loss for each included partition and each model for the period of the report, as well as Commissions, Other and Totals. The information is ordered by currency, then partition, then model.

Column	Description
Partition/Model	The Partition ID and each model name.
MTM	MTM profit or loss for the partition and models for the period of the report.
Commissions	The total amount of commissions for each partition and model.
Other	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued) for each partition and model.

Each value is totaled at the bottom of the section.

## Positions

This section shows all positions sorted by currency, then partition, then model, then symbol. It summarizes totals in your base currency at the partition 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

Column	Description
	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 partition, 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
Partition/Model	The Partition ID and each model name.
Symbol	The symbol that was traded.
Asset Class	The financial instrument category of the position.

Column	Description
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 partition in total, and for each model. Details by partition are expandable and collapsible. To see more detail for a particular partition, 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 partition 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
Partition/Model	The Partition ID and each model name.
Starting Cash	The total amount of cash in each partition and each model at the start of the statement period.

Column	Description
Deposits	The total amount of deposits.
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 partition and model at the end of the statement period.

## 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"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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	

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.
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>

Column	Description
	<ul style="list-style-type: none"> <li>» Mark-to-Market (includes FX translation on cash balances and positions)</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> <li>» Advisor Fees</li> <li>» Client Fees</li> <li>» Other Fees</li> <li>» Fees Receivables</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes transaction taxes and daily trading charges</li> <li>» Transaction Fees Receivables</li> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> <li>» Position Transfers</li> <li>» Change in Dividend Accruals</li> <li>» Change in Interest Accruals</li> <li>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</li> </ul> <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 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.

Column	Description
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), 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
Account	Account Number (ID)
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
Account	Account Number (ID)
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.

**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.



 **Note:** This section appears in the Default Statement, MTM Summary, Realized Summary, and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID)
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.

## 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.



**Note:** This section appears in the Default Statement, MTM Summary, Model Statement, Realized Summary, and Legacy Full Default 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.

Field	Description
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.

## 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](#)
- » [Incoming Trade Transfers](#)
- » [Outgoing Trade Transfers](#)
- » [Option Cash Settlements](#)
- » [Transfers](#)
- » [Corporate Actions](#)
- » [Deposits & Withdrawals](#)
- » [Fees](#)
- » [Dividends](#)

- » [Withholding Tax](#)
- » [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
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	measures the percent return produced over time independent of contributions or withdrawals.
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><b>Note:</b> Only single currency accounts are currently supported.</p> <p>The individual line items that contribute to NAV can include the following:</p> <ul style="list-style-type: none"> <li>» Realized P/L</li> <li>» Cost Adjustment</li> <li>» Transfer P/L</li> <li>» Change in Unrealized P/L</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> <li>» Advisor Fees</li> <li>» Client Fees</li> <li>» Other Fees</li> <li>» Fees Receivables</li> <li>» Forex Commissions</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes daily trading charges</li> <li>» Transaction Fees Receivables</li> </ul>

Column	Description
	<ul style="list-style-type: none"> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> <li>» Position Transfers</li> <li>» Change in Dividend Accruals</li> <li>» Change in Interest Accruals</li> <li>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</li> </ul> <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.

Column	Description
Code	Transaction code.
<b>Total</b>	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 last day of your statement period. 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.



**Note:** This section appears in the Default Statement and Realized Summary Default Statement.

### 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.
Unrealized P/L %	Unrealized P/L / Abs(Cost Basis) * 100  <b>IB UK and IB ULK Accounts only</b>
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.



**Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

Column	Description
Description	Description of the position.
Symbol	The symbol of the position held in your account.
Quantity	The amount held for the position.

Column	Description
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.

Column	Description
	In the lot detail: A description of the original source 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 instrument 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/Fee	The total amount of commission and fees 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
Account	Account Number (ID)
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"> <li>» For spot trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For securities trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For interest, dividends or deposits, the amount is the spot rate on the day of the transaction.</li> </ul> <p>Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>

Column	Description
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.

## 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	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

Column	Description
	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.
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.
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
Account	Account Number (ID)



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
Account	Account Number (ID)
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.

## Withholding Tax

This section shows any required tax withholdings. In rare cases, local tax authorities will require us to withhold taxes.

 **Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

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

## 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
Account	Account Number (ID)
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.

## 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.

 **Note:** This section appears in the Default Statement, MTM Summary, Realized Summary, and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID)
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.

Column	Description
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.

## 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.



**Note:** This section appears in the Default Statement, MTM Summary, Model Statement, Realized Summary, and Legacy Full Default Statement.


### Field Descriptions

The Base Currency Summary section is always displayed first, followed by a section for each additional currency.

Field	Description
Starting Accrual Bal- ance	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 Bal- ance	The balance of interest accruals at the end of the period.

## Codes

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

 **Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
A	Assignment
AEx	Automatic exercise for dividend-related recommendation
Adj	Adjustment

Code	Description
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)

Code	Description
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

Code	Description
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

### Statement Sections

- » [Account Information](#)
- » [Cash Report](#)
- » [Open Trade Equity \(OTE\) Component of Cash](#)
- » [Option Values](#)
- » [Net Liquidating Value](#)
- » [Open Positions](#)
- » [Notes/Legal Notes](#)

### 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	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> </ul>

Field	Description
	» IRA SEP Inherited
Account Capabilities	The type of account (cash or margin). One of the following: » Cash » Margin » Portfolio Margin
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	For statements with multiple currencies, all

Column	Description
Gain/Loss	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

## 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.

## 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 Summary](#)
- » [Account Information](#)
- » [Net Asset Value \(NAV\) in Base Currency](#)
- » [Mark-to-Market Performance Summary in Base](#)
- » [Realized & Unrealized Performance Summary in Base](#)
- » [Month & Year to Date Performance Summary in Base](#)
- » [Cash Report](#)
- » [871\(m\) Withholding](#)
- » [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](#)
- » [Financial Instrument Information](#)
- » [Segregated Settled Stock Positions](#)
- » [Options Distribution by Expiration](#)
- » [Base Currency Exchange Rate](#)
- » [Codes](#)
- » [Notes/Legal Notes](#)

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](#)

## 871(m) Withholding

This section shows any required tax withholding on dividend equivalent payments of derivative positions referencing U.S. equity securities under section 871(m) of the Internal Revenue Code.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Field	Description
Date	Date of the 871(m) withholding tax.
Description	Description of the 871(m) withholding tax.
Amount	The amount being withheld.
Code	The code abbreviation.

### Totals

Total amounts are displayed for each currency.

## 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	Account Number (ID).  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.



Column	Description
	<p>Clients will see one of the following in place of their Account ID:</p> <ul style="list-style-type: none"> <li>» If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i></li> </ul>
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Field	Description
Name	Account name
Account Alias	Account alias, if there is one
Account ID	Account number (ID)
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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

Column	Description
	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

## 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](#).



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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) .
Total	A summation of transaction, prior open, corporate

Column	Description
	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
- » Total P/L for Statement Period
- » Time Weighted Rate of Return

## Realized & Unrealized Performance 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
Cost Adjustment	Adjusted cost basis of position from dividend return of capital.

Column	Description
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.
Code	Transaction code.
<b>Total</b>	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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### Availability

Month and Year-To-Date data are available as of the last business day. Summary information rolls forward and saves on the last business day each month.

For example, on November 3 you will receive MTD/YTD summary up to the last business day (November 2). If you want to view MTD/YTD data for October, select the last business day of the month (October 31).

### 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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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).

Column	Description
Internal Transfers	The total amount of internal transfers.
Debit Card Activity	The total amount of debit card transactions.
Bill Pay Activity	The total amount of bill pay transactions.
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.
Cash Settling MTM	Shows mark-to-market gains and losses for futures as well as Options that settle into cash.
Changes in Insured Bank Deposits	Shows the changes in the amounts swept to the Insured Bank Deposit Program.
Net Trades (Sales)	Net Trades (Sales) contains the following: <ul style="list-style-type: none"> <li>» Proceeds from Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash received from Corporate Actions.</li> </ul>
Net Trades (Purchases)	Net Trades (Purchases) contains the following: <ul style="list-style-type: none"> <li>» Purchases for Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash paid due to Corporate Actions.</li> </ul>
Other Fees	The total amount of other fees.
Advisor Fees	The total amount of Financial Advisor fees for an advisor client.

Column	Description
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.
871(m) Withholding	Derivative positions in the account subject to dividend tax withholding rules.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Symbol	The symbol of the instrument.
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. Statements are listed by each individual currency in the account.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.

Column	Description
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.



Column	Description
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

Column	Description
	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.

 **Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Description	On the summary line: The symbol of the currency position.  In the lot detail: A description of the original source 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 cur-	The unrealized profit and loss of the position in your functional currency.

Column	Description
urrency)	
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
<b>Forex</b>								
<b>USD</b>								
+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	
<b>Total</b>				<b>-146,740.05</b>		<b>158,256.21</b>	<b>11,516.16</b>	

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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	The name of the asset class in which you had transactions: <ul style="list-style-type: none"> <li>» Stocks</li> <li>» Equity and Index Options</li> <li>» Mutual Funds</li> <li>» Futures</li> <li>» Bonds</li> <li>» IBG Notes</li> <li>» Warrants</li> <li>» US Treasury Bills</li> <li>» Options on Futures</li> </ul>
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.




 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.


### 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 instrument 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 instrument.
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 fees 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	<p>Calculated by adding the proceeds of the closing trade plus commissions and then adding the basis.</p> <p> <b>Note:</b> When an option position is assigned or exercised, no realized P&amp;L is computed</p>

Column	Description
	<p> on the option position itself. Instead, the premium received/paid when the option was originally sold/bought are included in P/L realized when the stock position resulting from the option assignment/exercise is closed.</p> <p>When an option position is assigned or exercised, no Realized P&amp;L is computed on the option position itself.</p> <p>Instead, the premium received/paid when the option was originally sold/bought are included in P/L realized when the stock position resulting from the option assignment/exercise is closed.</p>
Unrealized P&L %	<p>Realized P/L / Abs(Cost Basis) * 100</p> <p><b>IB UK and IB ULK Accounts only</b></p>
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» For spot trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For securities trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For interest, dividends or deposits, the amount is the spot rate on the day of the transaction.</li> </ul> <p>Proceeds equals quantity * the conversion rate from non-functional currency to functional currency for the report date of the transaction.</p>

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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).

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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.

## Incoming Trade Transfers

The trade transfers are sorted by asset class, delivered or received and then date.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.



**Note:** This section appears in the Default Statement, Realized Summary, and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID).
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 Company	The name of the contra broker.
Transfer Account	The account number of the contra broker.
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.
Cash Amount	The amount of cash transferred if applicable.
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).

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Account ID	The account number.
Date/Time	The date and time of the client fee.

Column	Description
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.



**Note:** This section appears in the Default Statement and Activity Flex Query Reference.

Column	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.



Column	Description
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.

For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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"> <li>» GST (General Sales Tax)</li> <li>» HST (Harmonized Sales Tax)</li> <li>» QST (Quebec Provincial Sales Tax)</li> </ul>
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.

Column	Description
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.



**Note:** This section appears in the Default Statement, MTM Summary, Model Statement, Realized Summary, and Legacy Full Default 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	The balance of interest accruals at the end of the period.

Field	Description
Accrual Balance	

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.
Security Interest	The interest earned in the security segment.
Futures Interest	The interest earned in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

## 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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.
Security Interest	The interest charged in the security segment.
Futures Interest	The interest charged in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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.
IB-UKL Principal	The amount in the IB UK activity segment.
Total Principal	The sum of each principal segment.
Security Interest	The interest earned in the security segment.



Column	Description
Futures Interest	The interest earned in the futures segment.
IB-UKL Interest	The interest charged in the IB UK activity segment.
Total Interest	The sum of each interest segment.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

### 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	The adjusted closing price of the short stock position.

Column	Description
	<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 times 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 <a href="#">related Knowledgebase article</a>.</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	$(\text{Value} \times \text{Fee Rate})/360$ .
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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	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.

Column	Description
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Column	Description
	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

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
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.

 **Note:** This section applies to statements after February 28,2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
Interest Rate on Customer Collateral(%)	The net lend interest 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.

 **Note:** This section applies to statements after February 28,2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.
Interest Rate on Customer Collateral(%)	The net lend interest 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 Interest Details

This section for customers participating in the Stock Yield Enhancement Program shows details of lend interest rates for securities lent.

 **Note:** This section applies to statements after February 28,2017.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Value Date	The date used to compute the lend fee details.

Column	Description
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.
Interest Rate Earned by IB (%)	The current market fee percentage rate.
Interest Paid to IB	The total amount that IB collects for lending your fully-paid shares.
Interest Rate on Customer Collateral (%)	The net lend interest percentage rate.
Interest Paid to Customer	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:

- » Interest Paid to IB
- » Interest Paid to Customer

## 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.

 **Note:** This section appears in the Default Statement, MTM Summary, Realized Summary, and Legacy Full Default Statement.

Column	Description
Account	Account Number (ID)
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.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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

## 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.



**Note:** This section appears in the Default Statement and Legacy Full Default 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

## 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default 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.

For more information about soft dollars, see [Soft Dollars](#) in the Account Management Users' Guide.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

## Financial Instrument Information

This section displays the security IDs for stocks and bonds as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the instrument traded.
Security ID	The CUSIP or ISIN number of the instrument. 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.
Delivery Month	The delivery month 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.
Issuer	The issuer 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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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.

 **Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
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

Code	Description
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

Code	Description
	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, Interactive Brokers 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](mailto: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](http://www.interactivebrokers.com), 877-442-2757 (U.S.)

» Interactive Brokers (UK) (Ltd), [www.interactivebrokers.co.uk](http://www.interactivebrokers.co.uk), 00800-42-276537 (Intl)

» Interactive Brokers Canada Inc., [www.interactivebrokers.ca](http://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, Interactive Brokers 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](mailto: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](http://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.

## Accounts 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.
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

Column	Description
	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.
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 instrument 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](#)
- » [Explanation of Investment Objectives](#)
- » [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 Invest-	The address of the Advisor.

Field	Description
Investment Advisor	
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
Base Currency	The base currency of your account.
Your Investment Objectives	The goals of your investment portfolio.

## 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

Column	Description
	measures the percent return produced over time independent of contributions or withdrawals.
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"> <li>» Mark-to-Market (includes FX translation on cash balances and positions)</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> <li>» Fees - Includes advisor fees and other fees</li> <li>» Fees Receivables</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions - Includes commissions and client fees</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes transaction taxes and daily trading charges</li> <li>» Transaction Fees Receivables</li> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> <li>» Position Transfers</li> <li>» Change in Dividend Accruals</li> </ul>

Column	Description
	<p>» Change in Interest Accruals</p> <p>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</p> <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 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.

Column	Description
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 instrument 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 instrument.
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.



Column	Description
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.

Column	Description
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.

## Explanation of Investment Objectives


This section provides descriptions for all the possible investment objectives associated with your account.

Objective	Description
Preservation of Capital	Seek maximum safety and stability for your principal by focusing on securities and investments that carry a low degree of risk.
Income	Generate dividend, interest or other income instead of, or in addition to, seeking long-term capital appreciation.
Growth	Increase the principal value of your investments over time rather than seeking current income. Investor assumes higher degree of risk.
Trading Profits	Increase the principal value of your investments by using shorter term trading strategies and by assuming higher risk.
Speculation	Substantially increase the principal value of

Objective	Description
	your investments by assuming substantially higher risk to your investment capital.
Hedging	Take positions in a product in order to hedge or offset the risk in another product.

## Codes

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

 **Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
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

Code	Description
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

Code	Description
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

Code	Description
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](#)
- » [Debit Card Activity](#)
- » [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](#)
- » [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](#)
- » [Financial Instrument Information](#)
- » [Currency Conversion Rate](#)
- » [Codes](#)

**For more information**

- » [Activity Flex Queries](#)
- » [Activity Statements](#)

## 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"> <li>» If no Account Alias is used: <i>Client Account ID- WM Mnemonic- MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias- WM Mnemonic- MM Mnemonic</i></li> </ul>
Account Alias	Account alias, if there is one
Model	Model, if applicable.



Field	Description
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"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated</li> </ul>

Field	Description
	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: » Cash » Margin » Portfolio Margin
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.

Field	Description
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

Field	Description
	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"> <li>» IBLLC-US</li> <li>» IB-UK</li> <li>» IB-UKL</li> <li>» IB-CAN</li> <li>» IB-JP</li> <li>» IB-IN</li> </ul>
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

Field	Description
	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.
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.

Field	Description
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.
871(m) Withholding	Derivative positions in the account subject to dividend tax withholding rules.
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.
Client Fees	Amount of client 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	Amount of commissions for the period.
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.

Field	Description
Transaction Tax	Amount of taxes associated with trades for the period.
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.

Field	Description
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.
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	The total amounts of dividends, P/L, withholding tax, bond interest (coupon and accrued).  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

Field	Description
	continue to be included in Activity Flex Queries that were created earlier.
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.

Field	Description
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.
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.

Field	Description
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.

### Availability

Month and Year-To-Date data are available as of the last business day. Summary information rolls forward and saves on the last business day each month.

For example, on November 3 you will receive MTD/YTD summary up to the last business day (November 2). If you want to view MTD/YTD data for October, select the last business day of the month (October 31).

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.

Field	Description
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.
Reazlied 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.
Total	A summation of transaction, prior open, corporate action, commissions and dividends.

## 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 [IBKR 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.
Commission Credits	The current balance, the award and redemption activity.
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

Field	Description
	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.
Debit Card Activity	The total amount of debit card transactions.
Bill Pay Activity	The total amount of bill pay transactions.
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.
Cash Settling MTM	Cash Settling MTM shows mark-to-market gains and losses for Futures as well as Options that settle into cash.
Net Trades Sales	<p>Net Trades (Sales) contains the following:</p> <ul style="list-style-type: none"> <li>» Proceeds from Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash received from Corporate Actions.</li> </ul>
Net Trades Purchases	<p>Net Trades (Purchases) contains the following:</p> <ul style="list-style-type: none"> <li>» Purchases for Stocks, Options, Bonds, T-bills and Forex.</li> <li>» Cash paid due to Corporate Actions.</li> </ul>



Field	Description
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 Commodities	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.
871(m) Withholding	Derivative positions in the account subject to dividend tax withholding rules.
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.
Report Date	The date of the statement.

## Debit Card Activity

This section shows the transactions for your Interactive Brokers Debit Mastercard. The fields are sorted by pending and settled transactions.

### Field Descriptions

Column	Description
Posting Date	The date the transaction posted to your account.
Transaction Date/Time	The exact date and time the transaction occurred.
Category	The type of transaction posted.
Merchant Name/Location	The venue and location the debit card transaction occurred.
Amount	The amount of the debit card transaction.

### Totals

The total amounts for pending and settled transactions are listed at the bottom.

## 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. Statements are listed by each individual currency in the account.

Field	Description
Account ID	The account number.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.

Field	Description
Report Date	The date of the statement.
Date	The date on which the transaction occurred.
Settle Date	The settle date of execution.
Activity Code	The activity code abbreviation.
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.
Level of Detail	Executions, orders or closed lots.
Currency	Base currency for the transaction.
Amount	Amount of the transaction (Credit + Debit).
Trade Code	The trade code abbreviation.
Trade ID	The ID of the trade.
Trade Quantity	The number of units for the transaction.
Trade Gross	The gross total of the trade transaction.
Trade Commission	The commission for the transaction.
Trade Tax	The total amount of tax for the transaction.
Asset Class	The name of the asset class in which you had transactions.
Symbol	The symbol of the instrument you traded.
Description	The description of the instrument traded.
Conid	The contract ID of the instrument traded.

Field	Description
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument 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.
Transaction ID	Unique ID for this transaction.

## 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.

Field	Description
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.

Field	Description
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.
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.



Field	Description
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.

Column	Description
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 instrument traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the instrument traded.

Field	Description
Description	The description of the instrument traded.
Conid	The conid of the instrument traded.
ListingExchange	The exchange the instrument traded.
UnderlyingConID	The underlying ConID of the contract traded.
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument traded.
UnderlyingListingExchange	The underlying exchange 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.

Field	Description
Quantity	The number of units for the transaction.
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 instrument 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.

Field	Description
Strike	The strike price of the contract if applicable.
Expiry	The expiration of the contract if applicable.
Put/Call	Put or call.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.
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.

Field	Description
When Reopened (Wash Sales)	The date when the position 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 instrument traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol traded.
Description	The instrument description.
Conid	The conid of the instrument traded.
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.



Field	Description
ISIN	The ISIN of the instrument 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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
Date	Date of the transaction associated with the tax.
Tax Description	The description of the tax.
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 financial instrument.
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.
Description	The description of the contract.

Column	Description
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

Column	Description
	trade plus commissions and then adding the basis.
MTM P/L	The difference between the transaction price and closing price multiplied by the quantity.
Trade ID	The ID of the trade.

### 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 instrument.
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.

Column	Description
Conid	The conid of the instrument.
Security ID	The security ID of the instrument.
Security ID Type	The security ID type of the instrument.
CUSIP	The CUSIP of the instrument.
ISIN	The ISIN of the instrument.
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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
Report Date	The date of this statement.
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/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.

Field	Description
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.
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.

Field	Description
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.
Open Date Time	The date and time of the initial trade.



Field	Description
Holding Period Date Time (Wash Sales)	If wash sale or closed lot, then the holding period ate and time will display.
When Realized (Wash Sales)	The date of the disallowed loss.
When Reopened (Wash Sales)	The date when the position was re-opened.
Level of Detail	Executions, orders or closed lots.

## 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.

Column	Description
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.
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"> <li>» For spot trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For securities trades, the amount is the value of the nonfunctional currency expressed in your functional currency using the spot rate on the trade date.</li> <li>» For interest, dividends or deposits, the amount is the spot rate on the day of the transaction.</li> </ul> <p>When gaining currency, proceeds are positive and when losing currency, proceeds are negative.</p> <p>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.

Field	Description
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.
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 instrument traded.
FX Rate to Base	The conversion rate from asset currency to base currency.
Symbol	The symbol of the instrument traded.
Description	The description of the instrument traded.
Conid	The conid of the instrument traded.
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument 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.

Field	Description
Strike	The strike price of the contract if applicable.
Expiry	The expiration date of the contract if applicable.
Put/Call	Put or call.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.

Field	Description
Trade ID	The ID of the trade.
Order ID	The ID of the order.
Codes	Code abbreviations.

## 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.

Field	Description
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.
Trade Amount in Base	The trade amount in base currency.
Transaction ID	The transaction ID.

## 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.



Field	Description
Model	Model, if applicable.
Currency	The currency denomination of the trade.
Asset Class	The asset class of the instrument 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 instrument traded.
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument 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

Field	Description
	(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.
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.

## 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.

Field	Description
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.

 **Note:** This section appears in the Default Statement and Activity Flex Query Reference.

Column	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.
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

Column	Description
	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.
Account Alias	Account alias, if there is one.
Model	Model, if applicable.
Currency	The base currency of the account.
FXRateToBase	The foreign conversion rate of soft dollar activity to the account's base currency.
Date	The date of the soft dollar activity.

Column	Description
Description	Description of the soft dollar activity.
Amount	Amount of the soft dollar activity.
Level of Detail	Identifies if the data line is summary or detail.

### 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 instrument 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.

Field	Description
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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.



Field	Description																																														
Realized P/L	The realized P/L associated with the corporate action.																																														
MTM PNL	The MTM PNL associated with the corporate action.																																														
Code	The code abbreviation.																																														
Type	A two-letter ID that indicates the type of corporate action: <table border="1" data-bbox="321 590 1008 1829"> <thead> <tr> <th>ID</th> <th>Type</th> </tr> </thead> <tbody> <tr><td>OR</td><td>Asset Purchase</td></tr> <tr><td>BC</td><td>Bond Conversion</td></tr> <tr><td>BM</td><td>Bond Maturity</td></tr> <tr><td>CD</td><td>Cash Dividend</td></tr> <tr><td>HD</td><td>Choice Dividend Delivery</td></tr> <tr><td>HI</td><td>Choice Dividend Issue</td></tr> <tr><td>CC</td><td>Contact Consolidation</td></tr> <tr><td>CA</td><td>Contract Soulte (a type of cash settlement)</td></tr> <tr><td>CO</td><td>Contract Spin Off</td></tr> <tr><td>CS</td><td>Contract Split</td></tr> <tr><td>CI</td><td>Convertible Issue</td></tr> <tr><td>CP</td><td>Coupon Payment</td></tr> <tr><td>DW</td><td>Delist Worthless</td></tr> <tr><td>DI</td><td>Dividend Rights Issue</td></tr> <tr><td>ED</td><td>Expire Dividend Right</td></tr> <tr><td>FA</td><td>Fee Allocation</td></tr> <tr><td>FS</td><td>Forward Split</td></tr> <tr><td>GV</td><td>Generic Voluntary</td></tr> <tr><td>IC</td><td>Issue Change</td></tr> <tr><td>FI</td><td>Issue Forward Split</td></tr> <tr><td>TC</td><td>Merger</td></tr> <tr><td>PC</td><td>Partial Call Issue</td></tr> </tbody> </table>	ID	Type	OR	Asset Purchase	BC	Bond Conversion	BM	Bond Maturity	CD	Cash Dividend	HD	Choice Dividend Delivery	HI	Choice Dividend Issue	CC	Contact Consolidation	CA	Contract Soulte (a type of cash settlement)	CO	Contract Spin Off	CS	Contract Split	CI	Convertible Issue	CP	Coupon Payment	DW	Delist Worthless	DI	Dividend Rights Issue	ED	Expire Dividend Right	FA	Fee Allocation	FS	Forward Split	GV	Generic Voluntary	IC	Issue Change	FI	Issue Forward Split	TC	Merger	PC	Partial Call Issue
ID	Type																																														
OR	Asset Purchase																																														
BC	Bond Conversion																																														
BM	Bond Maturity																																														
CD	Cash Dividend																																														
HD	Choice Dividend Delivery																																														
HI	Choice Dividend Issue																																														
CC	Contact Consolidation																																														
CA	Contract Soulte (a type of cash settlement)																																														
CO	Contract Spin Off																																														
CS	Contract Split																																														
CI	Convertible Issue																																														
CP	Coupon Payment																																														
DW	Delist Worthless																																														
DI	Dividend Rights Issue																																														
ED	Expire Dividend Right																																														
FA	Fee Allocation																																														
FS	Forward Split																																														
GV	Generic Voluntary																																														
IC	Issue Change																																														
FI	Issue Forward Split																																														
TC	Merger																																														
PC	Partial Call Issue																																														

Field	Description
	RS Reverse Split PI Share Purchase Issue SO Spin Off SD Stock Dividend RI Subscribable Rights Issue SR Subscribe Rights TM Tbill Maturity TI Tender Issue UE Unknown Event TO Voluntary Conversion
Trans-action ID	Unique ID for this transaction.

## 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.

Field	Description
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.
Report Date	The date of the transfer being initiated.
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.
Transaction ID	The transaction ID number of the transfer.

## 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 trans-

Field	Description
	action.
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.
871(m) Withholding	Derivative positions in the account subject to dividend tax withholding rules.
Code	The code abbreviation.

## IBG Notes

If you hold IBG Notes, your statement will contain 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.

Field	Description
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.

Field	Description
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 <a href="#">Interest and Financing</a> for more information.
Securities Principal	The amount in the security segment.
Commodities Principal	The amount in the futures segment.
Rate	See <a href="#">Interest and Financing</a> for more information.
Securities Interest	The interest earned in the security segment.
Commodities	The interest earned in the futures segment.

Field	Description
Interest	
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.



Field	Description
	ition.
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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.
Borrow Fee	$(\text{Value} \times \text{Fee Rate})/360$ .

Field	Description
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.

Field	Description
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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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

Field	Description
	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.

Field	Description
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.

Field	Description
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.

Field	Description
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.
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.

Field	Description
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.
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



Field	Description
	fully-paid shares.
Code	The code abbreviation.
Transaction ID	Unique ID for this transaction.

## 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

Field	Description
	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.
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.
Report Date	The date the dividend change was reported.

## 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.

Field	Description
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.
FromAcct	The source account.
ToAcct	The destination account.

## Financial Instrument 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.
Subcategory	Stocks only. The specific type of stock or share (e.g., Common or Preferred)
Underlying Category	Options, Futures, Futures Options only. The underlying asset for the contract.

Field	Description
Listing Exchange	Stocks only. The exchange the security is listed on.
Description	The description of the security.
Conid	The conid of the security.
Security ID	The CUSIP or ISIN number of the instrument. 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.
Issuer	The issuer of the security if applicable.
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.



**Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
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

Code	Description
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

Code	Description
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



Code	Description
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 Statement

The Model Statement includes the following sections:

- » [Account Information](#)
- » [Net Asset Value](#)
- » [Mark-to-Market Performance Summary](#)
- » [Cash Report](#)
- » [Open Positions](#)
- » [Trades](#)
- » [Fees](#)
- » [Dividends](#)
- » [Interest](#)
- » [Interest Accruals](#)
- » [Financial Instrument Information](#)
- » [Codes](#)
- » [Notes/Legal Notes](#)

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

Column	Description
	ning 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.
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"> <li>» Mark-to-Market (includes FX translation on cash balances and positions)</li> <li>» Interest - Includes broker interest, bond interest, interest accrued and interest accrual reversals</li> <li>» Fees - Includes advisor fees and other fees</li> <li>» Fees Receivables</li> <li>» Dividends - Includes dividends, payments in lieu, withholding taxes and changes in dividend accruals converted to your base currency</li> <li>» Commissions - Includes commissions and client fees</li> <li>» Commissions Receivables</li> <li>» Transaction Fees - Includes transaction taxes and daily trading charges</li> <li>» Transaction Fees Receivables</li> </ul>

Column	Description
	<ul style="list-style-type: none"> <li>» Deposits and Withdrawals - Includes deposits, withdrawals and cash transfers</li> <li>» Position Transfers</li> <li>» Change in Dividend Accruals</li> <li>» Change in Interest Accruals</li> <li>» Other FX Translations - Includes FX translations on dividend accruals, interest accruals and soft dollars</li> </ul> <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.

Column	Description
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).
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

Column	Description
	the start of the statement period. Includes line items for Commissions, Account Transfers, Dividends, Net Trades (Sales) and Net Trades (Purchases).
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

Column	Description
	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.
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 instrument 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 instrument.
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

**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 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

## 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.

## 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.

 **Note:** This section appears in the Default Statement, MTM Summary, Model Statement, Realized Summary, and Legacy Full Default 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.

## Financial Instrument Information

This section displays the security IDs for stocks and bonds 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 instrument traded.
Security ID	The CUSIP or ISIN number of the instrument. 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.
Issuer	The issuer 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.



**Note:** This section appears in the Default Statement, Legacy Full Default Statement, Realized Summary, Quarterly Activity Summary, Activity Flex Query, and Model Statement Report.

Code	Description
A	Assignment
AEx	Automatic exercise for dividend-related recommendation

Code	Description
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

Code	Description
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

Code	Description
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

This section includes additional notes and legal statements pertaining to data included on the Model Statement report. The notes can differ from customer to customer.

## 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](#)

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> <p>» If no Account Alias is</p>

Field	Description
	<p>used:</p> <p><i>Client Account ID- WM Mnemonic-MM Mnemonic</i></p> <p>» If an Account Alias is used:</p> <p><i>Client Account Alias- WM Mnemonic-MM Mnemonic</i></p>
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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 instrument 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.

Field	Description
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.

## Fixed Income Trades

This section shows trade confirmations for fixed income products, sorted by currency.

Field	Description
Security ID	ID of the security.
Trade Date	The date and time of the trade.
Settlement Date	The settlement date.
Transaction Yield	The yield received from the market center at the time of the trade.
Yield To Worst	Lowest potential yield that can be received.
Exchange	The exchange the bond was traded on.
Type	Buy or Sell
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.
Extended Principal	Proceeds.
Commission	The amount of commission. For bonds traded

Field	Description
	through the Muni Bond Desk, this is the ticket charge.
Computed Yield	The yield computed by IB in accordance with MSRB rules.
Fees	The amount of fees charged.
Accrued Interest	Amount of interest accrued.
Final Money	Total = Extended Principal + Accrued Interest + Commission + Tax
Code	Transaction Code

Additionally, there are descriptive details about the security including:

- » Issuer
- » Cusip
- » Maturity Date
- » Dated Date
- » First Interest Payment Date
- » Coupon Interest Rate
- » Coupon Type
- » Payment Frequency
- » Ratings
- » Credit Backing
- » Tax Info
- » Redemption Features
- » Call Schedule
- » YTW Lowest To Call Values
- » Trade Size
- » Emma Disclosure

## 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 instrument. 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

Code	Meaning
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 Commodities Regulatory Statement reference. 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](#)

## 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"> <li>» If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i></li> </ul>
AccountAlias	Account alias, if there is one.
CurrencyPrimary	The currency denomination of the instrument traded.
AssetClass	The asset class of the instrument traded.
Symbol	The symbol of the instrument traded.
Description	The description of the instrument traded.
Conid	The conid of the instrument traded.

Field	Description
ListingExchange	The exchange the instrument traded.
UnderlyingConID	The underlying ConID of the contract traded.
SecurityID	The security ID of the instrument traded.
SecurityIDType	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument traded.
UnderlyingListingExchange	The underlying exchange 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.
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.
ReportDate	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 instrument traded.
Price	The transaction price.

Field	Description
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.
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	The order type used during the trade. Can be any one of the following order type abbreviations:  » LMT - Limit order

Field	Description
	<ul style="list-style-type: none"> <li>» LOC - Limit on Close order</li> <li>» MKT - Market order</li> <li>» MOC - Market on Close order</li> <li>» STP - Stop order</li> <li>» STPLMT - Stop Limit order</li> </ul> <p>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 <a href="#">here</a>.</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 instrument traded.
Asset Class	The asset class of the instrument traded.
Symbol	The symbol of the instrument traded.
Description	The description of the instrument traded.
Conid	The conid of the instrument traded.
Security ID	The security ID of the instrument traded.
Security ID Type	The security ID type of the instrument traded.
CUSIP	The CUSIP of the instrument traded.
ISIN	The ISIN of the instrument 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.

Field	Description
Principal Adjustment Factor	The IB calculated principal adjustment for Treasury Inflation-Protected Securities (TIPS).
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.
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](#)

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	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> </ul>



Column	Description
	<ul style="list-style-type: none"> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>

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

Code	Meaning
G	Trade in Guaranteed Account Segment
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](http://www.interactivebrokers.com), 877-442-2757 (U.S.)**

**Interactive Brokers (UK) (Ltd), [www.interactivebrokers.co.uk](http://www.interactivebrokers.co.uk), 00800-42-276537 (Intl)**

**Interactive Brokers Canada Inc., [www.interactivebrokers.ca](http://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, Interactive Brokers 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](mailto: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](http://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.

 **Note:** Refer to [Margin Report Availability By Account Type](#) to see how the different account types can access Margin Reports.

- » [Account Information](#)
- » [Margin Summary - Cash Accounts](#)
- » [Margin Summary - Margin Accounts](#)
- » [Margin Summary - Portfolio Margin Accounts](#)
- » [Margin Details for Securities \(Rules Based\) - Cash Accounts](#)
- » [Margin Details for Securities \(Rules Based\) - 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 - Margin and Portfolio Margin Accounts](#)
- » [Margin Call - Commodities Regulatory Margin Report](#)
- » [Legal Notes](#)

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"> <li>» If no Account Alias is used: <i>Client Account ID- WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias- WM Mnemonic-MM</i></li> </ul>

Field	Description
	<i>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"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> </ul>



Field	Description
	<ul style="list-style-type: none"> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
Base Currency	The base currency of your account.

## Margin Summary - Cash Accounts

Although IB's 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	The sum of the Equity with Loan Values for the

Column	Security	Futures	Total
		option value - futures main- tenance margin requirement + minimum (0, futures P&L).	securities and commodities seg- ments 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.
Cash in FDIC Bank Sweep Account	The total amount of settled cash in your FDIC bank sweep 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	The sum of the Span Option Values for the securities and commodities segments of the account.

Column	Security	Futures	Total
		of the report date.	
Net Liquidation Value	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:  Total cash value + stock and bond value + non span option value + dividend payable/receivable.	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:  Total cash value + commodities options value.	The sum of the Net Liquidation 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	The total value of stocks and	The sum of the Stock and Bond Values for the securities and

Column	Security	Futures	Total
	account as of the report date.	bonds in the Com- modities (Futures) segment of your account as of the report date.	commodities seg- ments of the account.
Non Span Option Value	The total value of non span option value in the Secur- ities segment of your account as of the report date.	The total value of non span option value in the Com- modities (Futures) segment of your account as of the report date.	The sum of the Non Span Option Values for the securities and commodities seg- ments of the account.
Dividend Pay- able/Receivable Value	The total Dividend Payable or Dividend Receivable amount in the Securities seg- ment 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 Com- modities (Futures) segment of your	The sum of the Dividend Pay- able/Receivable Values for the securities and commodities seg- ments of the account.

Column	Security	Futures	Total
		account as of the report date. Dividend Payable is indicated by a negative value.	
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	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:  Equity with Loan Value - Initial Mar-	The Available Funds value in the Commodities (Futures) segment of your account as of the report date. Available Funds in the Com-	The sum of the Available Funds for the securities and commodities segments of the account.

Column	Security	Futures	Total
	gin.	<p>modities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</p>	
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	The Excess Liquidity value in the Securities segment of your account as of the report date. Excess Liquidity in the Securities segment of your	The Excess Liquidity value in the Commodities (Futures) segment of your	The sum of the Excess Liquidity values for the securities and commodities segments of the account.

Column	Security	Futures	Total
	<p>account is calculated as:</p> <p>Equity with Loan Value - Maintenance Margin.</p>	<p>account as of the report date.</p> <p>Excess Liquidity in the Commodities (Futures) segment of your account is calculated as:</p> <p>Net Liquidation - Initial Margin.</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 - Margin Accounts

Although IB's 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.
Cash in FDIC Bank Sweep Account	The total amount of settled cash in your FDIC bank sweep account.		
Span Option Value	The total value of span options in the Securities segment of your	The total value of span	The sum of the Span Option Values for the securities and



Column	Security	Futures	Total
	account as of the report date.	options in the Commodities (Futures) segment of your account as of the report date.	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.
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.

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 Com- modities (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.
Mutual Fund Value	The total value of mutual funds in the Securities segment of your account as of the report date.	The total value of mutual funds in the Com- modities (Futures) segment of your account as of the report date.	The sum of the mutual funds for the securities and commodities segments of the account.
Interest Pay- able/Receivable Value	The total Interest Payable or Interest Receivable amount in the Securities segment of your account as of the report date. Interest Payable	The total Interest Payable or Interest Receivable amount in the Com- modities	The sum of the Interest Pay- able/Receivable Values for the securities and commodities segments of the account.

Column	Security	Futures	Total
	is indicated by a negative value.	(Futures) segment of your account as of the report date. Interest Payable is indicated by a negative value.	
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.
Reg T Equity with Loan Value	Total cash value + stock value + bond value + fund	Total cash value - futures	The sum of the Reg T Equity with Loan Values for

Column	Security	Futures	Total
	value + non-U.S. and Canadian securities options value + accrued interest + accrued dividend.	main-tenance margin requirement.	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	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:  Equity with Loan Value - Initial Margin.	The Available Funds value in the Commodities (Futures) segment of your account as of the report date. Available Funds in the Commodities (Futures)	The sum of the Available Funds for the securities and commodities segments of the account.

Column	Security	Futures	Total
		segment of your account is calculated as:  Net Liquidation - Initial Margin.	
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	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:	The Excess Liquidity value in the Commodities (Futures) segment of your account as of the report	The sum of the Excess Liquidity values for the securities and commodities segments of the account.

Column	Security	Futures	Total
	Equity with Loan Value - Maintenance Margin.	date. Excess Liquidity in the Commodities (Futures) segment of your account is calculated as:  Net Liquidation - Initial Margin.	
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.
Special Memorandum Account	A special account	N/A	The total value of the Special

Column	Security	Futures	Total
	<p>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.</p> <p>**at the time of the trade</p>		<p>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.</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 - Portfolio Margin Accounts

Although IB's 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	The total Cash Value in the Commodities (Futures) seg-	The sum of the Cash Values for the securities and commodities segments of the account.



Column	Security	Futures	Total
	account as of the report date.	ment of your account as of the report date.	
Cash in FDIC Bank Sweep Account	The total amount of settled cash in your FDIC bank sweep 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	"The total value of commodities in the Commodities (Futures) segment of your account as of	The sum of the Commodities values for the securities and commodities segments of the account.

Column	Security	Futures	Total
	date.	the report date.	
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	The total Dividend Payable or Dividend Receivable amount in the Commodities (Futures) segment of your account as of the report date. Dividend Payable is indic-	The sum of the Dividend Payable/Receivable Values for the securities and commodities segments of the account.

Column	Security	Futures	Total
	indicated by a negative value.	ated by a negative value.	
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	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:  Equity with Loan Value - Initial Margin.	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:  Net Liquidation - Initial Margin.	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	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:  Equity with Loan Value - Maintenance Margin.	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:  Net Liquidation - Initial Margin.	The sum of the Excess Liquidity for the Securities and Commodities segments of your account.
Margin Ratio (%)	Calculated	Calculated as	Calculated as the

Column	Security	Futures	Total
	as the initial margin requirement divided by the net liquidation value.	the initial margin requirement divided by the net liquidation value.	total initial margin requirement divided by the total net liquidation value.

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 ref-

Column	Description
	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) - 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 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

Column	Description
	the total position value.

## Margin Details for Securities (Risk Based)

Column	Description
<b>Base Currency Summary</b>	
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.
<b>Combined Portfolios</b>	
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.

## 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
<b>Base Currency Summary</b>	
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.
<b>Combined Portfolios</b>	
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.



Column	Description
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
<b>Base Currency Summary</b>	
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.
<b>Combined Portfolio</b>	
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

Column	Description
	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
<b>Base Currency Summary</b>	
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.

Column	Description
	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.
<b>Portfolio Groups</b>	
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.
<b>Product Groups</b>	
Name	The name of the product group. A product group example would be a Broad Based Index composed of SPX, OEX, etc.

Column	Description
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.
Margin	The margin requirement for the product group.
Extreme	The extreme margin requirement for the product group.
<b>Class Groups</b>	
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.
<b>Bonds</b>	
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.

Column	Description
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 - 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 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.

Column	Description
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 Call - Commodities Regulatory Margin Report

This table provides an overview of the margin call section only available in Commodities Regulatory Margin Report.

### Commodities Regulatory Margin Reports

Commodities Regulatory Margin Reports breaks out values into Domestic and Foreign sections and by currency.

Column	Description
Date	The date the margin call was made.
Call Age	The length of time the margin call has been active.
Open Amount	The amount required in the margin call.

Total amounts of margin calls 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](http://www.interactivebrokers.com).
- » The market values/prices used to compute the Net Liquidation Value in the account, and/or to compute the account's Margin Requirements, may be determined in Interactive's sole discretion and may differ from the values/prices disseminated by exchanges or other market data sources. In particular, Interactive may use a valuation methodology more conservative than the marketplace as a whole and this may effectively constitute a higher "house" margin requirement.

## 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 Alias	Account alias, if there is one.
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"> <li>» If no Account Alias is used: <i>Client Account ID- WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias- WM Mnemonic-MM Mnemonic</i></li> </ul>
Investment Advisor	Name of investment advisor
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> </ul>



Field	Description
	<ul style="list-style-type: none"> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> </ul>

Field	Description
	» Portfolio Margin
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.

Column	Description
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.
- » Bond risks are not included in the P/L calculation. Therefore, all bond positions denominated in the same currency as the account will have a P/L of 0.
- » P/L is calculated at the 99.5% Confidence Level for both the Variance-Covariance and Historical methods.

## Tax Lot Holding Period Change Report Reference

This part of the Reporting Guide lists all fields and descriptions for every possible section in a Tax Lot Holding Period Change Report. Click any of the following links to go directly to that section.

- » [Account Information](#)
- » [Open Lots](#)
- » [Financial Instrument Information](#)
- » [Notes/Legal Notes](#)

#### For more information

- » [Tax Lot Holding Period Change Report](#)

## Account Information

This section summarizes key attributes of your IB account.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

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

Field	Description
	<ul style="list-style-type: none"> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
Base Currency	The base currency of your account.

## Open Lots

Information in this section covers the details of the open short term lot positions in your portfolio.

Column	Description
Symbol	The symbol of the position.
Quantity	The quantity of the listed financial instrument.
Cost Price	The cost of entering the position.
Closing Price	The cost of exiting the position.

Column	Description
Cost Basis	The original value of the position.
Open Date	The date the position was opened.
Short Term Unrealized P/L	The unrealized profit or loss of the short term lot.
Days to Long Term	The number of days until the short term lot becomes long term.
Code	The code abbreviation for the statement.

## Financial Instrument Information

This section displays the security IDs for stocks and bonds as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.



**Note:** This section appears in the Default Statement and Legacy Full Default Statement.

Column	Description
Symbol	The symbol of the security.
Description	The description of the security.
Conid	The conid of the instrument traded.
Security ID	The CUSIP or ISIN number of the instrument. 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.

Column	Description
Delivery Month	The delivery month 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.
Issuer	The issuer of the security if applicable.
Maturity	The maturity of the security if applicable.

## Days to Long Term Report Notes

This section includes additional notes and legal statements pertaining to data included in the Days to Long Term Report.

### Notes

- » We do not provide tax advice and have no liability whatsoever for any information or calculations provided in the supplemental report. The report is solely an illustrative tool designed to provide general estimates only. You must consult your own attorney or tax advisor to determine how to manage your investments for tax efficiency and in order to comply with tax laws.
- » We do not provide any warranty, expressed or implied, regarding the accuracy of the data or calculations in the supplemental report. We do not warrant that the supplemental report will be updated to reflect changes in tax laws. We do not warrant that the assumptions in the supplemental report are accurate for your particular circumstances.
- » This supplemental report should not be used to determine your tax bill.

## 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.

 **Note:** This section appears in the Default Statement and Model Summary Report reference.

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

Column	Description
	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.

 **Note:** This section appears in the Default Statement and Model Summary Report reference.

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) 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.



**Note:** This section appears in the Default Statement and Model Summary Report reference.

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.
Asset Class	The financial instrument category of the position.
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.

 **Note:** This section appears in the Default Statement and Model Summary Report reference.

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.
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%.

Column	Description
+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.

Column	Description
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"> <li>» If no Account Alias is used: <i>Client Account ID- WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used:</li> </ul>



Field	Description
	<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 Avail-ability	The fee cap availability can be calculated using the following formula: ((Average NAV * Fee Cap %) – Amount Paid)

#### For more information

» [Advisor Fee Cap Report](#)

## 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 IBKR 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"> <li>» If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i></li> </ul>
Investment Advisor	Name of investment advisor
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Advisor Master Consolidated</li> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor</li> </ul> <p>(also known as Fund Investment Manager)</p>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
Trading Permissions	The name of the asset class in which you had

Field	Description
	transactions: <ul style="list-style-type: none"> <li>» Stocks</li> <li>» Equity and Index Options</li> <li>» Mutual Funds</li> <li>» Futures</li> <li>» Bonds</li> <li>» IBG Notes</li> <li>» Warrants</li> <li>» US Treasury Bills</li> <li>» Futures Options</li> <li>» Single-Stock Futures</li> </ul>
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.

Field	Description
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.
Account Alias	The client account alias.
Net Asset Value	The client's equity summary.
Percent Change	The client's NAV percentage change.
Cash	The total cash amount for the specific cli-

Column	Description
	ent account.
Deposits/Withdrawal	The client account deposit and withdrawals.
Maintenance Margin	The total maintenance margin requirement for the specific client account.
Excess Liquidity	The total excess liquidity for the specific client account.
Total Commissions Earned	The total amount of commissions paid by the specific client account.
Total MTM P&L	The total mark to market profit and loss value for the specific client account.
# of Trades	The total number of trades executed for the specific client account.

## P/L 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](#)

### For more information

- » [P/L Markup 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	Name of the account holder.
Account Alias	Account alias, if there is one.
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"> <li>» If no Account Alias is used: <i>Client Account ID-WM Mnemonic-MM Mnemonic</i></li> <li>» If an Account Alias is used: <i>Client Account Alias-WM Mnemonic-MM Mnemonic</i></li> </ul>
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"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
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.
Prior Losses Applied	The total amount of high water mark losses applied for the period.



Field	Description
<b>High Water Mark Summary</b>	
Period	The applicable period(s) in which losses are reported.
Prior Period Losses Carried Forward	The amount of the prior period losses carried forward to the current period.
Prior Period Losses Applied to Gains	The amount of the prior period losses applied to offset the current period's gains.
Losses Carried to Next Period	The amount of the prior period losses to be carried forward to the next period. Losses can expire based on Advisor configuration settings.
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.

## 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 Alias	Account alias, if there is one.
Account	Account number (ID)
Account Type	<p>One of the following IB account types:</p> <ul style="list-style-type: none"> <li>» Individual (Single)</li> <li>» Institution Master</li> <li>» Institution Client</li> <li>» Advisor Master</li> <li>» Advisor Master Consolidated</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Advisor Client</li> <li>» Broker Master</li> <li>» Broker Master Consolidated</li> <li>» Broker Client</li> <li>» Fund Advisor (also known as Fund Investment Manager)</li> </ul>
Customer Type	<p>One of the following IB customer types:</p> <ul style="list-style-type: none"> <li>» Individual</li> <li>» Joint</li> <li>» Trust</li> <li>» IRA</li> <li>» Corporate</li> <li>» Partnership</li> <li>» Limited Liability Corporation</li> <li>» Unincorporated Business</li> <li>» IRA Traditional Rollover</li> <li>» IRA Traditional New</li> <li>» IRA Traditional Inherited</li> <li>» IRA Roth New</li> <li>» IRA Roth Inherited</li> <li>» IRA SEP New</li> <li>» IRA SEP Inherited</li> </ul>
Account Capabilities	<p>The type of account (cash or margin). One of the following:</p> <ul style="list-style-type: none"> <li>» Cash</li> <li>» Margin</li> <li>» Portfolio Margin</li> </ul>
Base Currency	The base currency of your

Field	Description
	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.

Column	Description
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.

## 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)
- » [Breakdown of Accounts](#)
- » [Account Overview](#)
- » [Open Position Summary](#)
- » [Projected Income](#)
- » [Allocation by Asset Class](#)
- » [Allocation by Financial Instrument](#)
- » [Allocation by Sector](#)
- » [Allocation by Region](#)
- » [Time Period Performance Statistics](#)
- » [Time Period Benchmark Comparison](#)
- » [Cumulative Performance Statistics](#)
- » [Cumulative Benchmark Comparison](#)
- » [Risk Measures](#)
- » [Risk Measures Benchmark Comparison](#)

- » [Performance Attribution vs. S&P 500](#)
- » [Performance by Financial Instrument](#)
- » [Performance by Long & Short](#)
- » [Performance by Sector](#)
- » [Performance by Symbol](#)
- » [Historical Performance](#)
- » [Historical Performance Benchmark Comparison](#)
- » [Trade Summary](#)
- » [Deposits and Withdrawals](#)
- » [Dividends](#)
- » [Interest Details](#)
- » [Corporate Actions](#)
- » [Fee Summary](#)

#### For more information

- » [PortfolioAnalyst](#)

## 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.

Field	Description
Mark-to-Market/Change in NAV	Change in Net Asset Value of your portfolio over the period of your report. (IB Canada only)
Deposits	Deposits made to your portfolio over the period of the report. (IB Canada only)
Withdrawals	Withdrawals made to your portfolio over the period of your report. (IB Canada only)
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



Field	Description
	(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

Field	Description
	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

Field	Description
	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

This section summarizes key attributes of your IB account.

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

Field	Description
	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.
<u>Key Statistics Fields</u>	

## 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"> <li>» Basic Materials</li> <li>» Communications</li> <li>» Consumer Cyclicals</li> <li>» Consumer Non Cyclicals</li> <li>» Diversified</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Energy</li> <li>» Financials</li> <li>» Industrials</li> <li>» Technology</li> <li>» Utilities</li> <li>» Other</li> <li>» Unclassified</li> </ul>
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).
Cost Basis	Cost basis of the position.

#### Totals (by asset class)

- » Unrealized Profit and Loss (asset currency and base currency)
- » Value (in asset currency and base currency)

## Projected Income

This report shows the portfolio's annual projected income by asset class based on holdings from the previous business day. This report is only available for detailed reports.

Field	Description
Symbol	The symbol of the position.
Description	Description of the position.
Quantity	Number of shares.

Field	Description
Frequency	The frequency of income generated from the position (e.g., quarterly).
Current Value	Market value of the position at the end of the period of the report (in base currency).
Underlying Market Price	Market value of the financial instrument (in asset currency).
Current Yield %	The annual return based on the projected annual income and current value.
Estimated Annual Income	The projected income of the position over a 12 month period.

### Totals (by asset class)

- » Current Value
- » Current Yield
- » Estimated Annual Income

## Allocation By Asset Class

This report displays the Net Asset Value (NAV) of all sector categories your portfolio for each day, month or quarter in the specified time period.

Asset Classes include:

- » Commodities
- » Equities
- » Fixed Income
- » Liabilities
- » Real Estate

- » Other Assets
- » Cash

Field	Description
Date	Depending on the selected time period of the report, each day, month or quarter in the report.
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 Financial Instrument

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.
Value in base currency	The total value of each financial instrument for each day, month or quarter in the report.
Total NAV in base currency	The total NAV for each

Field	Description
	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.</p> <p>Sectors can include:</p> <ul style="list-style-type: none"> <li>» Basic Materials</li> <li>» Communications</li> <li>» Consumer Cyclical</li> <li>» Consumer Non Cyclical</li> <li>» Diversified</li> <li>» Energy</li> <li>» Financials</li> <li>» Industrials</li> <li>» Technology</li> <li>» Utilities</li> <li>» Other</li> <li>» Unclassified</li> </ul>



Field	Description
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"> <li>» Africa</li> <li>» Asia</li> <li>» Europe</li> <li>» North America</li> <li>» Oceania</li> <li>» South America</li> </ul>
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	<p>Shows one of the following:</p> <ul style="list-style-type: none"> <li>» Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period.</li> <li>» Money-Weighted Return (MWR) for each month or quarter, depending on your selected time period. Note that MWR is not applicable to daily reports.</li> </ul>
<a href="#">Key Statistics</a>	

## 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	<p>Shows one of the following for your account and for each selected benchmark:</p> <ul style="list-style-type: none"> <li>» Time-Weighted Return (TWR) for your account and each selected benchmark for each day, month or quarter, depending on your selected time period.</li> <li>» Money-Weighted Return (MWR)</li> </ul>

Field	Description
	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"> <li>» Cumulative Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period.</li> <li>» Money-Weighted Return (MWR) for the entire period of the report.</li> </ul>
<a href="#">Key Statistics</a>	

## 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

Field	Description
	<p>selected benchmark:</p> <ul style="list-style-type: none"> <li>» Cumulative Time-Weighted Return (TWR) for each day, month or quarter, depending on your selected time period.</li> <li>» Money-Weighted Return (MWR) for the entire period of the report.</li> </ul>

## 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.
Recovery	The time it took for the NAV of your account 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 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

Field	Description
	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).
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.

Field	Description
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.
Correlation	Measures how closely the portfolio returns are in line with SPX returns.
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.

Field	Description
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 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. Note that this report is applicable for both Time-Weighted Return (TWR) performance and Money Weighted Return (MWR) measures.



**Note:** The Performance Attribution vs. S&P 500 report is available from 2019 on.

Values are shown for each sector:

- » Basic Materials
- » Consumer Cyclicals
- » Consumer Non Cyclicals
- » Energy
- » Financials
- » Healthcare
- » Industrials
- » Real Estate
- » Technology
- » Telecommunications Services
- » Utilities
- » Cash
- » Unclassified

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

Field	Description
	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 Attribution	The sum of the Allocation and Selection percentages for each sector.
Cumulative Attribution Effect	The difference between the portfolio and benchmark return.
Weighting Effects	A percentage that represents whether the overweight or underweight of sectors relative to a benchmark contributes negatively or positively to the account's overall return.
Underweight	A scenario in which the portfolio holds a lesser amount of a security compared to the benchmark.
Overweight	A scenario in which the portfolio holds a greater amount of a security compared to the benchmark.

## Performance By Financial Instrument

This report shows the contribution to your portfolio's return by asset class for each day, month or quarter in a specified time period. Note that this report is applicable for both Time-Weighted Return (TWR) performance and Money Weighted Return (MWR) measures.

Contribution to Return values are shown for each asset class represented in your portfolio:

- » Bonds
- » Commodities
- » Funds
- » Futures Options
- » Options
- » Stocks
- » Structured Products
- » U.S. Treasury Bills
- » Warrants
- » Cash

### Total

The total contribution for each asset class over the report period is included at the bottom of the report.

## Performance By Long & Short

This report shows the contribution to your portfolio's return by the allocation of long and short positions for each day, month or quarter in a specified time period. Note that this report is applicable for both Time-Weighted Return (TWR) performance and Money Weighted Return (MWR) measures.

Contribution to Return values are shown for each sector represented in your portfolio:

Field	Description
Symbol	The symbol of the position that was traded.
Description	The description of the position that was traded.
Asset Class	The name of the asset class in which you had transactions: <ul style="list-style-type: none"> <li>» Stocks</li> <li>» Equity and Index Options</li> </ul>

Field	Description
	<ul style="list-style-type: none"> <li>» Mutual Funds</li> <li>» Futures</li> <li>» Bonds</li> <li>» IBG Notes</li> <li>» Warrants</li> <li>» US Treasury Bills</li> <li>» Options on Futures</li> </ul>
Contribution to Return	The percent contribution of the position to the account's overall return.
Unrealized P&L	The unrealized profit and loss of the position.
Realized P&L	The realized profit and loss of the position.
Open	Open or Closed position.

### Totals

Values are totaled for Long and Short positions by Contribution, Realized P&L and Unrealized P&L at the bottom of the report.

## 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. Note that this report is applicable for both Time-Weighted Return (TWR) performance and Money Weighted Return (MWR) measures.

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.

## Performance By Symbol

This report shows the contribution to your portfolio's return by symbol for each day, month or quarter in a specified time period. Note that this report is applicable for both Time-Weighted Return (TWR) performance and Money Weighted Return (MWR) measures.

Values are shown for each asset class.

Field	Description
Top 5 Contributors	The five positions with the highest portfolio contribution by the end date of the report.
Contribution by Sector	Portfolio contribution broken out by market sector.
Bottom 5 Contributors	The five positions with the lowest portfolio contribution by the end date of the report.
Contributions by Asset Class	Portfolio contribution broken out by asset class.
Symbol	The symbol of the position that was traded.
Description	The description of the position that was traded.

Field	Description
Sector	One of the following sectors: <ul style="list-style-type: none"> <li>» Basic Materials</li> <li>» Communications</li> <li>» Consumer Cyclical</li> <li>» Consumer Non Cyclical</li> <li>» Diversified</li> <li>» Energy</li> <li>» Financials</li> <li>» Industrials</li> <li>» Technology</li> <li>» Utilities</li> <li>» Unclassified</li> </ul>
Avg Weight	A percentage that represents the average of the daily weights for each day in the report period for which the position was held.
Return	The return percentage of the position based on the time weighted performance measure.
Contribution	The percent contribution of the position to the account's overall return.
Unrealized P&L	The unrealized profit and loss of the position.
Realized P&L	The realized profit and loss of the position.
Open	Open or Closed position.

Values are totaled at the bottom of the report by asset class for all positions.

### Portfolio and Sector Composition Heat Map

At the end of the report, the strength of your portfolio is represented graphically by heat maps representing your symbol and sector performance using a color gradient and contribution percentage.

## 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.



Field	Description
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.
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 Janu-

Field	Description
	ary 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.

## Trade 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.

Column	Description
Symbol	The symbol of the position that was traded.
Description	The description of the position that was traded.
Sector	One of the following sectors: <ul style="list-style-type: none"> <li>» Basic Materials</li> <li>» Communications</li> <li>» Consumer Cyclical</li> <li>» Consumer Non Cyclical</li> <li>» Diversified</li> <li>» Energy</li> <li>» Financials</li> <li>» Industrials</li> <li>» Technology</li> <li>» Utilities</li> <li>» Unclassified</li> </ul>
Bought	

Column	Description
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).
Sold	
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).

## Deposits and Withdrawals

This section shows all incoming and outgoing cash transactions for your account.

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 instrument.
Note	Type of dividend: <ul style="list-style-type: none"> <li>» Dividend</li> <li>» Dividend Allocation</li> <li>» Dividend Cancellation</li> <li>» Payment In Lieu Of Dividend</li> <li>» Payment In Lieu Of Dividend Cancellation</li> </ul>
Quantity	The number of shares eligible for a dividend.
Dividend Per Share	The sum of declared dividends for every ordinary share issued.
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

Field	Description
	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.
Type	<p>The type of corporate action:</p> <ul style="list-style-type: none"> <li>» Acquisition</li> <li>» Asset Purchase</li> <li>» Cancel</li> <li>» Consolidated</li> <li>» Conversion</li> <li>» CUSIP/ISIN Change</li> <li>» Delisting</li> <li>» Expired Dividend Right</li> <li>» Maturity</li> <li>» Merger</li> <li>» Not Available</li> <li>» Redemption</li> <li>» Rights</li> <li>» Spinoff</li> <li>» Split</li> <li>» Stock Dividend</li> <li>» Tender Offer</li> </ul>

Field	Description
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.

## Employee Track Statements

This report shows employee statements from external brokers. Click any of the following links to go directly to that section.

- » [Account Information](#)
- » [Bond Maturity](#)
- » [Cash Activity](#)
- » [Dividends](#)
- » [Financial Instrument Information](#)
- » [Net Asset Value](#)
- » [Pending Trades](#)
- » [Positions](#)
- » [Search Criteria](#)
- » [Trades](#)
- » [Transfers](#)

## Account Information

This section shows attributes of your account.

Field	Description
Account Title	Name of the account
Account Number	Account ID
Broker	Name of the broker associated with this account.

## Bond Maturity

This section shows the date that the bond matures and its value.

Field	Description
Account	Account number (ID)
Date	The date when the bond interest posted to the account.
Type	Type of bond
Symbol	The symbol that was traded.
Quantity	For each symbol, the number of bonds that were bought or sold.
Value	The value of the bond at maturity.
Codes	Code abbreviations

## Cash Activity

This section lists all of the cash activity for the account.

Field	Description
Account	Account number (ID)
Date	Date of the account activity.
Type	Lists the type of cash account activity: deposit, withdrawal, transfer, etc.
Description	Description for the type of activity.
Amount	Amount of the transaction.
Codes	Code abbreviations

## 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).

Field	Description
Account	Account number (ID)
Date	The date of the dividend.
Symbol	The symbol that was traded.
Description	The description of the dividend. For Proprietary Trading Group STL accounts, descriptions have "to \$account" or "from \$account" appended for dividend allocations.



Field	Description
Amount	The amount of the dividend.
Codes	Code abbreviations

## Financial Instrument Information

This section displays the security IDs for stocks and bonds as well as expiry and other identifying information for options and futures. Information in this section is sorted by asset class.

Field	Description
Symbol	The symbol of the security.
Description	The description of the security.
CUSIP	<p>Unique nine digit identification number assigned to all stocks and registered bonds in North America.</p> <p>CUSIP information is only available if you are subscribed to the CUSIP Service market data subscription.</p>
ISIN	<p>A twelve character alphanumeric code that uniquely identifies a specific securities issue.</p> <p>ISIN will appear for non-US products and other products, where applicable.</p>
Other Security ID	Security identifier other than CUSIP or ISIN.

## Net Asset Value (NAV)

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.

Field	Description
Starting NAV	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	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.

## Pending Trades

This section lists the upcoming trades for this account.

Field	Description
Account	Shows account ID for the position.
Symbol	The symbol of the instrument you will trade.
Trade Date	Date on which the option action will initiate.
Settle Date	The date that the trade will execute.

Field	Description
Exchange	The exchange on which the trade will take place.
Type	Type of trade.
Quantity	The number of units for the transaction.
Price	Price of the trade.
Commission	The total amount of commissions for the transaction.
Tax/Fee	The total amount of taxes and fees for the transaction.
Amount	Amount of the trade that was bought or sold.
Codes	Code abbreviations

## Positions

This section shows the profit and loss amounts for each position held in your account for the period of the statement.

Field	Description
Account	Shows account ID for the position.
Symbol	The symbol of the position.
Description	Description of the position.
Quantity	The current quantity held in the account.
Market Price	The closing price of the position at the end of the current period.
Market Value	The market value at the end of the current period.



# Index

## A

- about reporting 21
- account information 509
- Account Information 36, 38, 127, 192, 274, 280, 293, 391, 406, 413, 445, 451, 464, 468, 472
  - Model Statement reference 375
- Account Information section
  - Commodities Regulatory Statement 182
- Account Overview PortfolioAnalyst report 481
- Account Summary 190
- Accounts section
  - Model Summary 455
- Activity Flex Queries
  - models 298
  - Option Exercises, Assignments and Expirations 328
- Activity Flex Query
  - Complex Position Summary 318
  - Activity Flex Query Reference 292
- Activity Flex Query sections
  - Account Information 293
  - Cash Report 308
  - Cash Transactions 354
  - Change in Dividend Accruals 367
  - Change in NAV 300
  - Change in Position Value Summary 314
  - Client Fees 345
  - Commission Details 342
  - Corporate Actions 349
  - Currency Conversion Rate 372
  - IBG Notes 355
  - Incoming/Outgoing Trade Transfers 332
  - Interest Accruals 356
  - Interest Details (Tiers) 357
  - Month and Year to Date Performance Summary in Base 307
  - Net Asset Value (NAV) Summary In Base 299
  - Net Stock Position Summary 318

- Non-Direct Hard to Borrow Details 358
- Non-Direct Hard to Borrow Markup
  - Details 360
- Open Dividend Accruals 369
- Open Positions 315
- Pending Exercises 330
- Prior Period Positions 344
- Realized and Unrealized Performance
  - Summary in Base 305
- Routing Commissions 339
- Securities Borrowed/Lent 362
- Securities Borrowed/Lent Activity 363
- Securities Borrowed/Lent Fee
  - Details 365
- Statement of Funds 312
- Trades 321
- Transaction Fees 326
- Transfers (ACATS, Internal) 352
- Unbooked Trades 337
- Unsettled Transfers 341
- Activity Statement reference 32
- Activity Statement Reference 187
- Activity Statement with Costs and Charges
  - Trades 125
- Activity Statements
  - samples 25
- Activity Statements sections 71, 73, 210, 217
- Advisor and Broker Summary Report sections
  - Account Information 464
  - Client Summary 467
  - Client Summary Overview 466
- Advisor Fee Cap Report Reference 462
- Advisor Fee Cap report sample 30
- Advisor Fees 37, 240
- Aggregate Costs and Charges report sections
  - Estimated Effect of Costs on Returns 133
- Aggregated Costs and Charges Section
  - Total Costs and Charges 124, 131
- Aggregated Costs and Charges Statement 127
- Aggregated Costs and Charges report sections
  - Effect of Costs on Returns 132
- Allocation by Asset Class 484-485
- Allocation by Region 487
- Allocation by Sector 486

**B**

Base Currency Exchange Rate 61, 267

Bond Interest Paid 38, 263

Bond Interest Received 39, 263-264

Breakdown of Accounts 480

Broker Client Revenue & Expense Report sections

Daily Revenue & Expense By Product 474

MTD Revenue & Expense by Product 474

YTD Revenue & Expense by Product 475

Broker Client Revenue & Expense Summary Report Reference 472

Broker Client Revenue & Expense Summary Report sample 30

Broker Client Revenue & Expense Summary report sections 472

Broker Interest Paid 39, 262

Broker Interest Received 40

**C**

cash activity 510

Cash and Position Activity 279

Cash Report 41, 200, 308

Commodities Regulatory Statement 184

Model Statement 380

Cash Report section

Model Summary 141, 459

Cash Transactions 354

Change in Dividend Accruals 44, 150, 177, 259, 367

Change in NAV 300

Change in Position Value 46, 205

Change in Position Value Summary 314

Client Fee Expense Details;statement sections

Client Fee Expense Details;Activity Flex Query sections

Client Fee Expense Details 48, 238, 347

Client Fees 47, 237, 345

Client Summary 467

Client Summary Overview 466

Client Summary Report Reference 463

Client Summary Report sample 30

Codes 49, 179, 268, 289, 372, 387, 397, 408

Combined Deposits and Withdrawals 54

Combined Dividends 54

- Combined Fees 54, 63
  - Combined Interest 55
  - Commission Details 56, 226, 342
  - Commodities Regulatory Statement
    - Account Information section 182
  - Commodities Regulatory Statement reference 182
  - Commodities Regulatory Statement sections
    - Notes/Legal Notes 398
  - Complex Position Summary Activity Flex Query section 318
  - Complex Position Summary statement section 57, 162, 209
  - Contract Information 397
  - Corporate Actions 58, 233, 349
  - Corporate Actions Portfolio Analyst 507
  - Costs and Charges Statement 124
  - Credit Interest Details 59, 244
  - Activity Flex Query sections
    - Mark-to-Market Performance Summary in Base 303
  - Cumulative Benchmark Comparison 489
  - Cumulative Performance Statistics 489
  - Currency Conversion Rate 372
  - Custody Transfers 235
- D**
- Daily Conversion Rates section 61, 267
  - Daily Revenue & Expense By Product 474
  - Days to Long Term Report Reference 450
  - Days to Long Term Report sample 30
  - Days to Long Term report sections
    - Notes 454
    - Open lots 452
  - Debit Card Activity 60, 312
  - Debit Interest Details 61, 245
  - Default Activity Statement
    - Debit Card Activity Section 60, 312
  - Default Default Statement
    - Pending Tenders Section 104
  - Default MTM Summary 142
    - Account Information section 143
    - Deposits and Withdrawals section 148
    - Dividends section 149
    - Fees section 149
    - Interest section 150



- Net Asset Value section 144
  - Positions and MTM P/L section 147
  - Default Realized Summary
    - Account Information section 154
    - Codes section 49, 179, 268, 289, 372, 387
    - Corporate Actions section 173
    - Deposits & Withdrawals section 174
    - Dividends section 175
    - Fees section 174
    - Forex Balances section 163
    - Forex P/L Details section 166
    - Incoming Trade Transfers section 168
    - Interest section 176
    - Net Asset Value section 155
    - Open Positions section 95, 160, 277
    - Option Cash Settlements section 171
    - Outgoing Trade Transfers section 169
    - Realized & Unrealized Performance
      - Summary in Base 158
    - Trades section 164
    - Transfers section 172
  - Default Realized Summary reference 153
  - Default statement details 32
  - Default statement sections
    - Deposits and Withdrawals 54
    - Dividends 54
    - Fees section 54, 63
    - Interest 55
    - Net Asset Value 88, 129
  - Deposits and Withdrawals 62, 241, 287
  - Deposits and Withdrawals PortfolioAnalyst 505
  - Direct Securities Borrowed 64, 248
  - Direct Securities Borrowed Activity 65, 249
  - Direct Securities Borrowed Fee Details 66, 250
  - Direct Securities Lent 67, 251
  - Direct Securities Lent Activity 68, 252
  - Direct Securities Lent Fee Details 68, 253
  - Dividends 70, 236, 510
    - Model Statement 384
  - Dividends PortfolioAnalyst 505
- E**
- Effect of Costs on Returns 132
  - EmployeeTrack Account Information 509
  - EmployeeTrack bond maturity 509

- EmployeeTrack cash activity 510
- EmployeeTrack Dividends 510
- EmployeeTrack Financial Instrument Information 511
- EmployeeTrack NAV 512
- EmployeeTrack Pending Trades 512
- EmployeeTrack Positions 513
- EmployeeTrack Statement 508
- Estimated Effect of Costs on Returns 133
- example statements 25
- F**
- Fee Summary 508
- field descriptions 31
  - for Default Statement 32
  - for Legacy Full Default statement 187
- Financial Instrument 70, 265, 370, 386, 453, 511
- Financial Instrument Information 511
- flex queries
  - Activity 292
  - Trade Confirmations 398
- Forex Positions 71, 210
- Forex Positions flex query section 319
- Forex Trades 73, 217
- Forex Transactions Activity Flex Query section 335
- G**
- GST/HST/PST Details 75, 242
- H**
- Historical Performance 501
- Historical Performance Benchmark Comparison 502
- I**
- IB Managed Securities Lent 76, 257
- IB Managed Securities Lent Activity 77, 257
- IB Managed Securities Lent Fee Details 78, 258
- IBG Notes 231, 355
- Incoming Trade Transfers 79, 221
- Incoming/Outgoing Trade Transfers 332
- Interest Accruals 81, 152, 178, 243, 356, 385
- Interest Details (Tiers) 357
- Interest Details PortfolioAnalyst 506
- introduction 21
- Investments with Outside Hedge Funds 82, 212

- IPO Subscription
  - Activity Statement 76
- K**
- Key Statistics 477
- L**
- Legacy Full Default statement details 187
- Legal Notes 445
- Long Open Positions 206
- M**
- Margin Call 444
- Margin Details for Futures 438
- Margin Details for IB-UKL 439
- Margin Details for Securities (Risk Based) 437
- Margin Details for Securities (Rules Based) - Cash Accounts 435
- Margin Details for Securities (Rules Based) - Margin and Portfolio Margin Accounts 436
- Margin Overview by Exchanges -Margin and Portfolio Margin Accounts 443
- Margin Report Reference 412
- margin report sections
  - Account Information 413
- Legal Notes 445
- Margin Details for Futures 438
- Margin Details for IB-UKL 439
- Margin Details for Securities (Risk Based) 437
- Margin Details for Securities (Rules Based) - Cash Accounts 435
- Margin Details for Securities (Rules Based) - Margin and Portfolio Margin Accounts 436
- Margin Overview by Exchanges - Margin and Portfolio Margin Accounts 443
- Margin Overview by Exchanges - Margin Call for Commodities Regulatory Statements 444
- Margin Summary - Cash Accounts 415
- Margin Summary - Portfolio Margin Accounts 430
- Margin Summary - Reg T Margin Accounts 421
- Portfolio Margin Details 440
- margin reports samples 29
- Margin Summary - Margin Accounts 421
- Margin Summary - Cash Accounts 415
- Margin Summary - Portfolio Margin

- Accounts 430
- Mark-to-Market Performance Summary 83, 194
- Model Statement reference 379
- Mark-to-Market Performance Summary in Base 303
- Model Statement reference 375
- Account Information 375
- Cash Report 380
- Mark-to-Market Performance Summary 379
- Net Asset Value 377
- Open Positions 382
- Model Summary report reference 454
- Model Summary sections
- Accounts 455
- Cash Report 141, 459
- Net Asset Value 138, 455
- Positions 139, 457
- Trades 140, 458
- Model Summary statement sample 28
- models in Flex Queries 298
- Month and Year to Date Performance Summary 86, 199
- Month and Year to Date Performance Summary in Base 307
- MTD Revenue & Expense by Product 474
- MTM P and L on Previous Day's Positions 87, 230
- Multi-Account Summary 274
- Account Information 274
- Cash and Position Activity 279
- NAV Summary 275
- Profit and Loss Summary 276
- Trades 278
- Municipal Bonds section 395
- N**
- NAV Summary 275, 510, 512
- net Asset Value 512
- Net Asset Value 281
- Model Statement 377
- Model Summary 138, 455
- Net Asset Value (NAV) In Base Currency 193
- Net Asset Value (NAV) Summary In Base 299
- Net Asset Value section 88, 129

Net Liquidating Value;Commodities Regu-  
latory Statement 185

Net Stock Position Summary 91, 213, 318

Non-Direct Hard to Borrow Details 91,  
247, 358

Non-Direct Hard to Borrow Markup  
Details 92, 360

Notes 450, 454

Notes/Legal Notes 134, 187, 271, 398, 409

## O

Open Dividend Accruals 94, 261, 369

Open IPO Subscriptions

Activity Statement 97

Open Lots 452

Open Position Summary 482

Open Positions 95, 160, 277, 284, 315

Commodities Regulatory  
Statement 186

Model Statement 382

Open Trade Equity (OTE) Component of  
Cash 185

Option Cash Settlements 97, 229

Option Exercises, Assignments and Expir-  
ations 99, 219

Option Exercises, Assignments and Expirations  
in Flex Query 328

Option Values

Commodity Regulatory Statement 185

Options Distribution by Expiration 98, 267

Other Fees 100, 241

Other Information 288

Other Investments Reported by Your Invest-  
ment Advisor 213

Outgoing Trade Transfers 101, 223

overview 21

## P

P/L Markup Calculation Summary report ref-  
erence

Account Information 468

Income Summary 470

P/L Markup Summary 470

P/L Markup Summary report reference 468

P/L Markup Summary sample 30

Partition 137

Partition Summary Reference 137

Payment In Lieu Of Dividends 103, 236

Pending Exercises 103, 220, 330

- Pending Tenders 104
- Pending Trades 512
- Performance Attribution vs. S&P 500 494
- Performance By Financial Instrument 496
- Performance By Long & Short 497
- Performance By Sector 498
- Performance By Symbol 499
- Portfolio Analyst
  - Trades Summary 504
- Portfolio Margin Details 440
- PortfolioAnalyst
  - report reference 476
  - sample reports 29
- PortfolioAnalyst report reference
  - Account Overview 481
  - Allocation by Asset Class 484-485
  - Allocation by Region 487
  - Allocation by Sector 486
  - Breakdown of Accounts 480
  - Corporate Actions 507
  - Cumulative Benchmark Comparison 489
  - Cumulative Performance Statistics 489
  - Deposits and Withdrawals 505
  - Dividends 505
  - Fee Summary 508
  - Historical Performance 501
  - Historical Performance Benchmark Comparison 502
  - Interest Details 506
  - Key Statistics 477
  - Open Position Summary 482
  - Performance Attribution vs. S&P 500 494
  - Performance By Sector 498
  - Projected Income 483
  - Risk Measures 490
  - Risk Measures Benchmark Comparison 492
  - Time Period Benchmark Comparison 488
  - Time Period Performance Statistics 488
- Positions section 513
  - Model Summary\ 139, 457
- Price Adjustments 106, 228
- Prior Period Positions 344
- Product Category 460

Product Category Breakdown 461

Profit and Loss Summary 276

Projected Income 483

## Q

Quarterly Activity Summary 280

Account Information 280

Deposits and Withdrawals 287

Net Asset Value 281

Open Positions 284

Other Information 288

Trades 286

Trades Summary 285

## R

Realized and Unrealized Performance  
Summary 107, 197

Realized and Unrealized Performance  
Summary in Base 305

reference section 31

report details 31

Activity Flex Query 292

Advisor Fee Cap Report 462

Broker Client Revenue & Expense Sum-  
mary Report Reference 472

Client Summary Report 463

Margin Reports 412

Stress Test Report 460

Trade Allocation Report 405

Trade Confirmation Flex Queries 398

Trade Confirmations 390

report reference 31

Model Summary 454

PortfolioAnalyst 476

report samples 25

Broker Client Revenue and Expense Sum-  
mary 30

reporting overview 21

Reports menu 23

Risk Measures 490

Risk Measures Benchmark Comparison 492

Routing Commissions 109, 203

## S

samples 25

Advisor Fee Cap report 30

Client Summary Reports 30

Days to Long Term 30

- margin reports 29
- P/L Markup Summary Report 30
- PortfolioAnalyst 29
- Stress Test Report 29
- Trade Confirmation report 28
- Value At Risk 29
- Securities Borrowed/Lent 362
- Securities Borrowed/Lent Activity 363
- Securities Borrowed/Lent Fee Details 365
- Securities Pre-Borrowed 109, 254
- Securities Pre-Borrowed Activity 110, 255
- Securities Pre-Borrowed Fee Details 111, 255
- Segregated Settled Stock Positions 266
- Short Credit Interest Details 112, 246
- Short Open Positions 207
- Soft Dollar Activity 113, 240, 265
- Statement of Funds 114, 204, 312
- statement samples 25
- statement sections
  - Account Information 36, 127, 192, 451
  - Account Summary 190
  - Advisor Fees 37, 240
  - Base Currency Exchange Rate 61, 267
  - Bill Pay 38
  - Bond Interest Paid 38, 263
  - Bond Interest Received 39, 263-264
  - Broker Interest Paid 39, 262
  - Broker Interest Received 40
  - Cash Report 41, 200
  - Change in Dividend Accruals 44, 150, 177, 259
  - Change in Position Value 46, 205
  - Client Fees 47, 237
  - Codes 49, 179, 268, 289, 372, 387
  - Commission Adjustments 55, 228
  - Commission Details 56, 226
  - Corporate Actions 58, 233
  - Credit Interest Details 59, 244
  - Custody Transfers 235
  - Debit Interest Details 61, 245
  - Deposits and Withdrawals 62, 241
  - Direct Securities Borrowed 64, 248
  - Direct Securities Borrowed Activity 65, 249



- Direct Securities Borrowed Fee
  - Details 66, 250
- Direct Securities Lent 67, 251
- Direct Securities Lent Activity 68, 252
- Direct Securities Lent Fee Details 68, 253
- Dividends 70, 236
- GST/HST/PST Details 75, 242
- IB Managed Securities Lent 76, 257
- IB Managed Securities Lent Activity 77, 257
- IB Managed Securities Lent Fee
  - Details 78, 258
- IBG Notes 231
- Incoming Trade Transfers 79, 221
- Interest Accruals 81, 152, 178, 243, 385
- Long Open Positions 206
- Mark-to-Market Performance
  - Summary 83, 194
- Month and Year to Date Performance
  - Summary 86, 199
- MTM P and L on Previous Day's Positions 87, 230
- Net Asset Value (NAV) In Base Currency 193
- Net Stock Position Summary 91, 213
- Non-Direct Hard to Borrow Details 91, 247
- Non-Direct Hard to Borrow Markup
  - Details 92
- Notes/Legal Notes 134, 271
- Open Dividend Accruals 94, 261
- Option Cash Settlements 97, 229
- Option Exercises, Assignments and Expirations 99, 219
- Options Distribution by Expiration 98, 267
- Other Fees 100, 241
- Outgoing Trade Transfers 101, 223
- Payment In Lieu Of Dividends 103, 236
- Pending Exercises 103, 220
- Price Adjustments 106, 228
- Realized and Unrealized Performance Summary 107, 197
- Routing Commissions 109, 203
- Securities Pre-Borrowed 109, 254
- Securities Pre-Borrowed Activity 110, 255
- Securities Pre-Borrowed Fee Details 111, 255
- Segregated Settled Stock Positions 266

- Short Credit Interest Details 112, 246
- Short Open Positions 207
- Soft Dollar Activity 113, 240, 265
- Statement of Funds 114, 204
- Trade Summary by Asset Class 117
- Trade Summary by Symbol 118
- Trades 115, 214
- Transaction Fees 119, 232
- Transaction Summary 213
- Transfers 120, 234
- Unbooked Trades 121, 226
- Unsettled Transfers 122, 225
- Withholding Tax 123, 175, 231
- Withholding Tax Collected 124
- Stress Test Report Reference 460
- Stress Test Report sample 29
- Stress Test Report sections
  - Product Category 460
  - Product Category Breakdown 461
- T**
- Time Period Benchmark Comparison 488
- Time Period Performance Statistics 488
- Total Costs and Charges 124, 131
- Trade Allocation Report Reference 405
- Trade Allocation Report sections
  - Account Information 406
  - Codes 408
  - Notes/Legal Notes 409
  - Trade Allocations 408
- Trade Allocations 408
- Trade Allocations Configuration 404
- Trade Confirmation Configuration 399
- Trade Confirmation Flex Query Reference 398
- Trade Confirmation Flex Query sections
  - Trade Allocations Configuration 404
  - Trade Confirmation Configuration 399
- Trade Confirmation Report Reference 390
- Trade Confirmation report sample 28
- trade confirmation report sections 395
  - Account Information 391
  - Codes 397
  - Contract Information 397
  - Notes/Legal Notes 187
  - Trades 393

Trade Summary by Asset Class 117  
Trade Summary by Symbol 118  
Trades 115, 125, 214, 278, 286, 321, 393

    Model Statement 383

Trades section

    Model Summary 140, 458

Trades Summary 285, 504

Transaction Fees 119, 232, 326

Transaction Summary 213

Transfers 120, 234

Transfers (ACATS, Internal) 352

## **U**

Unbooked Trades 121, 226, 337

Unsettled Transfers 122, 225, 341

## **V**

Value At Risk Details 448

Value At Risk Report Reference 445

Value At Risk Report sample 29

Value At Risk report sections

    Account Information 445

    Notes 450

    Value At Risk Details 448

Value At Risk Summary 448

Value at Risk Summary 448

## **W**

Withholding Tax 123, 175, 231

Withholding Tax Collected 124

## **Y**

YTD Revenue & Expense by Product 475