

# Cost basis data files

File types and descriptions

FILE NAME	FREQUENCY	POSITION OR LOT LEVEL	DESCRIPTION
<b>B/D Cost Basis Daily UGL Open Positions – Taxable Accounts</b>	Daily	Position	These files contain a complete snapshot of positions held by a subaccount as of the end of each business day. Each file will contain the positions of taxable subaccounts for a single master account.
<b>B/D Cost Basis Daily UGL Open Lots – Taxable Accounts</b>	Daily	Lot	These files contain a complete snapshot of open lots held by a subaccount as of the end of the business day. Each file will contain taxable subaccount open lots for a single master account.
<b>B/D Cost Basis Daily UGL Open Positions – Non-Taxable Accounts</b>	Daily	Position	These files contain a complete snapshot of positions held by a subaccount as of the end of each business day. Each file will contain the positions of non-taxable subaccounts for a single master account.
<b>B/D Cost Basis Daily UGL Open Lots – Non-Taxable Accounts</b>	Daily	Lot	These files contain a complete snapshot of open lots held by a subaccount as of the end of the business day. Each file will contain non-taxable subaccount open lots for a single master account.
<b>B/D Cost Basis Monthly Year-to-Date RGL Closing Transactions</b>	Monthly and annually	Position	These files contain a record of all closing transactions occurring against open positions. Each file will contain taxable and non-taxable subaccount closing transactions for a single master account.
<b>B/D Cost Basis Monthly Year-to-Date RGL Closed Lots</b>	Monthly and annually	Lot	These files contain a record of all closed lots. Each file will contain taxable and non-taxable subaccount closed lots for a single master account.
<b>B/D Cost Basis Daily RGL Closing Lots</b>	Daily	Lot	These files contain a record of all closed lots for a single business day. Each file will contain taxable and non-taxable subaccount closing lots for a single master account.
<b>B/D Core Account Information</b>	Daily	N/A	These files contain customer account information similar to the existing Build File, with additional data elements for cost basis preferences. Each file will contain subaccount information for a single master account.
<b>B/D 1099 Data File</b>	Variable	Varies—see description	These files contain the same information reported to the IRS on the 1099 Composite for taxable accounts and 1099R for Retirement Accounts. A new file is created each time Schwab produces another batch of original or corrected 1099 forms. Each file contains 1099 data for the subaccounts included in the current batch of 1099s for a single master account.

The 1099 download is not an official tax document and is provided as a convenience. For informational purposes only. The information is not intended to provide specific financial, tax, regulatory, compliance, or legal advice. You should consult professionals in these fields to address your specific circumstance.

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