

Securities and Exchange Commission

§ 210.12-12C

§ 210.12-12A Investments—securities sold short.

[For management investment companies only]

Col. A	Col. B	Col. C
Name of issuer and title of issue ¹	Balance of short position at close of period. (number of shares).	Value of each open short position ²

¹ Each issue shall be listed separately.
² Column C shall be totaled. The total of column C shall agree with the correlative amounts shown on the related balance sheet.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-12B Open option contracts written.

[For management investment companies only]

Col. A	Col. B	Col. C	Col. D	Col. E
Name of issuer ^{1,2}	Number of contracts ³	Exercise price	Expiration date	Value. ⁴

¹ Information as to put options shall be shown separately from information as to call options.
² Options of an issuer where exercise prices or expiration dates differ shall be listed separately.
³ If the number of shares subject to option is substituted for number of contracts, the column name shall reflect that change.
⁴ Column E shall be totaled and shall agree with the correlative amount shown on the related balance sheet.

[47 FR 56844, Dec. 21, 1982]

§ 210.12-12C Summary schedule of investments in securities of unaffiliated issuers.

Column A	Column B	Column C	Column D
Name of issuer and title of issue ^{1,3,4,5,6}	Balance held at close of period. Number of shares—principal amount of bonds and notes ⁸ .	Value of each item at close of period ^{2,7,9,10,11} .	Percentage value compared to net assets.

¹ Categorize the schedule by (a) the type of investment (such as common stocks, preferred stocks, convertible securities, fixed income securities, government securities, options purchased, warrants, loan participations and assignments, commercial paper, bankers' acceptances, certificates of deposit, short-term securities, repurchase agreements, other investment companies, and so forth); and (b) the related industry, country, or geographic region of the investment.
² The subtotals for each category of investments, subdivided by industry, country, or geographic region, shall be shown together with their percentage value compared to net assets.
³ Except as provided in note 5, list separately the 50 largest issues and any other issue the value of which exceeded one percent of net asset value of the registrant as of the close of the period. For purposes of the list (including, in the case of short-term debt instruments, the first sentence of note 4), aggregate and treat as a single issue, respectively, (a) short-term debt instruments (i.e., debt instruments whose maturities or expiration dates at the time of acquisition are one year or less) of the same issuer (indicating the range of interest rates and maturity dates); and (b) fully collateralized repurchase agreements (indicate in a footnote the range of dates of the repurchase agreements, the total purchase price of the securities, the total amount to be received upon repurchase, the range of repurchase dates, and description of securities subject to the repurchase agreements). Restricted and unrestricted securities of the same issue should be aggregated for purposes of determining whether the issue is among the 50 largest issues, but should not be combined in the schedule. For purposes of determining whether the value of an issue exceeds one percent of net asset value, aggregate and treat as a single issue all securities of any one issuer, except that all fully collateralized repurchase agreements shall be aggregated and treated as a single issue. The U.S. Treasury and each agency, instrumentality, or corporation, including each government-sponsored entity, that issues U.S. government securities is a separate issuer.
⁴ If multiple securities of an issuer aggregate to greater than one percent of net asset value, list each issue of the issuer separately (including separate listing of restricted and unrestricted securities of the same issue) except that the following may be aggregated and listed as a single issue: (a) Fixed-income securities of the same issuer which are not among the 50 largest issues and whose value does not exceed one percent of net asset value of the registrant as of the close of the period (indicating the range of interest rates and maturity dates); and (b) U.S. government securities of a single agency, instrumentality, or corporation, which are not among the 50 largest issues and whose value does not exceed one percent of net asset value of the registrant as of the close of the period (indicating the range of interest rates and maturity dates). For each category identified pursuant to note 1, group all issues that are neither separately listed nor included in a group of securities that is listed in the aggregate as a single issue in a sub-category labeled "Other securities," and provide the information for Columns C and D.
⁵ Any securities that would be required to be listed separately or included in a group of securities that is listed in the aggregate as a single issue may be listed in one amount as "Miscellaneous securities," provided the securities so listed are eligible to be, and are, categorized as "Miscellaneous securities" in the registrant's Schedule of Investments in Securities of Unaffiliated Issuers required under § 210.12-12. However, if any security that is included in "Miscellaneous securities" would otherwise be required to be listed in a group of securities that is listed in the aggregate as a single issue, the remaining securities of that group must nonetheless be listed as required by notes 3 and 4 even if the remaining securities alone would not otherwise be required to be listed in this manner (e.g., because the combined value of the security listed in "Miscellaneous securities" and the remaining securities of the same issuer exceeds one percent of net asset value, but the value of the remaining securities alone does not exceed one percent of net asset value).
⁶ If any securities are listed as "Miscellaneous securities" pursuant to note 5 or "Other securities" pursuant to note 4, briefly explain in a footnote what those terms represent.
⁷ Total Column C. The total of column C should equal the total shown on the related balance sheet for investments in securities of unaffiliated issuers.

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17 CFR Ch. II (4-1-10 Edition)

⁸Indicate by an appropriate symbol each issue of securities which is non-income producing. Evidences of indebtedness and preferred shares may be deemed to be income producing if, on the respective last interest payment date or date for the declaration of dividends prior to the date of the related balance sheet, there was only a partial payment of interest or a declaration of only a partial amount of the dividends payable; in such case, however, each such issue shall be indicated by an appropriate symbol referring to a note to the effect that, on the last interest or dividend date, only partial interest was paid or partial dividends declared. If, on such respective last interest or dividend date, no interest was paid or no cash or in kind dividends declared, the issue shall not be deemed to be income producing. Common shares shall not be deemed to be income producing unless, during the last year preceding the date of the related balance sheet, there was at least one dividend paid upon such common shares.

⁹Indicate by an appropriate symbol each issue of restricted securities. State the following in a footnote: (a) as to each such issue: (1) Acquisition date, (2) carrying value per unit of investment at date of related balance sheet, e.g., a percentage of current market value of unrestricted securities of the same issuer, etc., and (3) the cost of such securities; (b) as to each issue acquired during the year preceding the date of the related balance sheet, the carrying value per unit of investment of unrestricted securities of the same issuer at: (1) The day the purchase price was agreed to; and (2) the day on which an enforceable right to acquire such securities was obtained; and (c) the aggregate value of all restricted securities and the percentage which the aggregate value bears to net assets.

¹⁰Indicate by an appropriate symbol each issue of securities held in connection with open put or call option contracts or loans for short sales.

¹¹State in a footnote the following amounts based on cost for Federal income tax purposes: (a) Aggregate gross unrealized appreciation for all securities in which there is an excess of value over tax cost, (b) the aggregate gross unrealized depreciation for all securities in which there is an excess of tax cost over value, (c) the net unrealized appreciation or depreciation, and (d) the aggregate cost of securities for Federal income tax purposes.

[69 FR 11262, Mar. 9, 2004]

§ 210.12-13 Investments other than securities.

[For management investment companies only]

Col. A	Col. B	Col. C
Description ¹	Balance held at close of period—quantity ^{2,3,5}	Value of each item at close of period ^{4,6,7}

- ¹ List each major category of investments by descriptive title.
- ² If practicable, indicate the quantity or measure in appropriate units.
- ³ Indicate by an appropriate symbol each investment which is non-income producing.
- ⁴ Indicate by an appropriate symbol each investment not readily marketable. The term “investment not readily marketable” shall include investments for which there is no independent publicly quoted market and investments which cannot be sold because of restrictions or conditions applicable to the investment or the company.
- ⁵ Indicate by an appropriate symbol each investment subject to option. State in a footnote: (a) The quantity subject to option, (b) nature of option contract, (c) option price, and (d) dates within which options may be exercised.
- ⁶ Column C shall be totaled and shall agree with the correlative amount shown on the related balance sheet.
- ⁷ State in a footnote the following amounts based on cost for Federal income tax purposes: (a) Aggregate gross unrealized appreciation for all investments in which there is an excess of value over tax cost, (b) the aggregate gross unrealized depreciation for all investments in which there is an excess of tax cost over value, (c) the net unrealized appreciation or depreciation, and (d) the aggregate cost of investments for Federal income tax purposes.

§ 210.12-14 Investments in and advances to affiliates.

[For management investment companies only]

Col. A	Col. B	Col. C	Col. D	Col. E
Name of issuer and title of issue or nature of indebtedness ¹	Number of shares—principal amount of bonds, notes and other indebtedness held at close of period	Amount of equity in net profit and loss for the period ^{2,6}	Amount of dividends or interest ^{2,5}	Value of each item at close of period ^{2,3,4,5}
			(1) Credited to income.	
			(2) Other.	

- ¹ (a) List each issue separately and group (1) Investments in majority-owned subsidiaries, segregating subsidiaries consolidated; (2) other controlled companies; and (3) other affiliates. (b) If during the period there has been any increase or decrease in the amount of investment in and advance to any affiliate, state in a footnote (or if there have been changes to numerous affiliates, in a supplementary schedule) (1) name of each issuer and title of issue or nature of indebtedness; (2) balance at beginning of period; (3) gross additions; (4) gross reductions; (5) balance at close of period as shown in Column E. Include in the footnote or schedule comparable information as to affiliates in which there was an investment at any time during the period even though there was no investment at the close of the period of report.
- ² Give totals for each group. If operations of any controlled companies are different in character from those of the company, group such affiliates (1) within divisions and (2) by type of activities.
- ³ Columns C, D and E shall be totaled. The totals of Column E shall agree with the correlative amount shown on the related balance sheet.
- ⁴ (a) indicate by an appropriate symbol each issue of restricted securities. The information required by instruction 5 of § 210.12-12 shall be given in a footnote. (b) Indicate by an appropriate symbol each issue of securities subject to option. The information required by instruction 5 of § 210.12-13 shall be given in a footnote.
- ⁵ (a) include in Column D (1) as to each issue held at the close of the period, the dividends or interest included in caption 1 of the statement of operations. In addition, show as the final item in column D (1) the aggregate of dividends and interest included in the statement of operations in respect of investments in affiliates not held at the close of the period. The total of this column shall agree with the correlative amount shown on the related statement of operations.
- (b) Include in Column D (2) all other dividends and interest. Explain in an appropriate footnote the treatment accorded each item.
- (c) Indicate by an appropriate symbol all non-cash dividends and explain the circumstances in a footnote.
- (d) Indicate by an appropriate symbol each issue of securities which is non-income producing.