

Forms instructions

8. Transaction Codes

Use the codes listed below to indicate in Table I, Column 3 and Table II, Column 4 the character of the transaction reported. Use the code that most appropriately describes the transaction. If the transaction is not specifically listed, use transaction Code “J” and describe the nature of the transaction in the space for explanation of responses. If a transaction is voluntarily reported earlier than required, place “V” in the appropriate column to so indicate; otherwise, the column should be left blank. If a transaction involves an equity swap or instrument with similar characteristics, use transaction code “K” in addition to the code(s) that most appropriately describes the transaction, e.g., “S/K” or “P/K.”

General Transaction Codes

- P — Open market or private purchase of non-derivative or derivative security
- S — Open market or private sale of non-derivative or derivative security
- V — Transaction voluntarily reported earlier than required

Rule 16b-3 Transaction Codes

- A — Grant, award or other acquisition pursuant to Rule 16b-3(d)
- D — Disposition to the issuer of issuer equity securities pursuant to Rule 16b-3(e)
- F — Payment of exercise price or tax liability by delivering or withholding securities incident to the receipt, exercise or vesting of a security issued in accordance with Rule 16b-3
- I — Discretionary transaction in accordance with Rule 16b-3(f) resulting in acquisition or disposition of issuer securities
- M — Exercise or conversion of derivative security exempted pursuant to Rule 16b-3

Derivative Securities Codes (Except for transactions exempted pursuant to Rule 16b-3)

- C — Conversion of derivative security
- E — Expiration of short derivative position
- H — Expiration (or cancellation) of long derivative position with value received
- O — Exercise of out-of-the-money derivative security
- X — Exercise of in-the-money or at-the-money derivative security

Other Section 16(b) Exempt Transaction and Small Acquisition Codes (except for Rule 16b-3 codes above)

- G — Bona fide gift
- L — Small acquisition under Rule 16a-6
- W — Acquisition or disposition by will or the laws of descent and distribution
- Z — Deposit into or withdrawal from voting trust

Other Transaction Codes

- J — Other acquisition or disposition (describe transaction)
- K — Transaction in equity swap or instrument with similar characteristics
- U — Disposition pursuant to a tender of shares in a change of control transaction