



## FCM Reporting Requirements

### Financial Filings

Description	When	Information Required	How
Segregated Funds Statement <sup>1</sup>  --Prior to holding customer funds, the FCM must inform NFA	Daily, due by noon on the next business day	Statement of Segregation Requirements and Funds in Segregation for Customers Trading on U.S. Commodity Exchanges—See <a href="#">CFTC Regulation 1.32</a> for further information. Qualifying institutions holding segregated assets must report the balances in the firm's account(s) held at the qualifying institution to NFA on a daily basis. See <a href="#">NFA Financial Requirement Section 4</a> for further information.	<a href="#">WinJammer™</a> ; <a href="#">Holiday Filings Calendar</a>
Secured Funds Statement <sup>1</sup> , if applicable	Daily, due by noon on the next business day	Statement of Secured Amounts and Funds Held in Separate Accounts for 30.7 Customers Pursuant to Commission Regulation 30.7—See <a href="#">CFTC Regulation 30.7(l)</a> for further information. Qualifying institutions holding secured assets must report the balances in the firm's account(s) held at the qualifying institution to NFA on a daily basis. See <a href="#">NFA Financial Requirement Section 4</a> for further information.	<a href="#">WinJammer™</a>
Cleared Swaps Customer Collateral Statement <sup>1</sup> , if applicable	Daily, due by noon on the next business day	Statement of Cleared Swaps Customer Segregation Requirements and Funds in Cleared Swaps Customer Accounts under 4d(f) of the Commodity Exchange Act (CEA)—See <a href="#">CFTC Regulation 22.2(g)</a> for further information. Qualifying institutions holding cleared swaps assets must report the balances in the firm's account(s) held at the qualifying institution to NFA on a daily basis. See <a href="#">NFA Financial Requirement Section 4</a> for further information.	<a href="#">WinJammer™</a>

## Financial Filings continued

Description	When	Information Required	How
Segregated Investment Detail Report (SIDR) <sup>1</sup>	Semi-monthly, due by 11:59 p.m. on the first business day after the last business day of month end and due by 11:59 p.m. on the 16th (or the following business day if the 15th falls on a weekend)	Detailed breakdown of customer funds held and invested, including identification of all depositories. See <a href="#">CFTC Regulation 1.32</a> for further information.	<a href="#">WinJammer™</a> ; <a href="#">SIDR Due Dates</a>
Financial Reports (unaudited)	Monthly, due within 17 business days of month end	<a href="#">Form 1-FR</a> or <a href="#">FOCUS</a> for an FCM also registered as a broker/dealer. See <a href="#">CFTC Regulation 1.10(d)(1)</a> for further information.	<a href="#">WinJammer™</a>
Certified Financial Reports (audited)	Annually, due within 60 days after fiscal year end	<a href="#">Form 1-FR</a> or <a href="#">FOCUS</a> for an FCM also registered as a broker/dealer. See <a href="#">CFTC Regulation 1.10(d)(2)</a> for further information.	<a href="#">WinJammer™</a>

## Notice Filings <sup>2</sup>

Description	When	Information Required	How
Capital is less than amount required (under-capitalization)	If applicable	Immediate notification when adjusted net capital falls below amount required in <a href="#">NFA Financial Requirements Section 1</a> or another amount required by an SRO for which the firm is subject to. See <a href="#">CFTC Regulation 1.12(a)</a> .	<a href="#">WinJammer™</a>
Capital is less than early warning amount/eligibility to guarantee IBs	If applicable	Notification required within 24 hours when adjusted net capital falls below amount required. See <a href="#">CFTC Regulation 1.12(b)</a> and <a href="#">NFA Financial Requirements Section 2</a> .	<a href="#">WinJammer™</a>
Failure to keep current books and records	If applicable	Same day notification. Written report stating corrective action due within 48 hours. See <a href="#">CFTC Regulation 1.12(c)</a> .	<a href="#">WinJammer™</a>
Material inadequacies noted by CPA in audited financials	If applicable	Notification within 24 hours. Written report stating corrective action due within 48 hours. See <a href="#">CFTC Regulation 1.12(d)</a> .	<a href="#">WinJammer™</a>
Omnibus account restriction <sup>1</sup>	If applicable	Immediate notification required when a trading account carried for another FCM must be liquidated or transferred immediately due to the account's failure to meet a margin call. See <a href="#">CFTC Regulation 1.12(f)(2)</a> .	<a href="#">WinJammer™</a>

Notice Filings <sup>2</sup> continued

Description	When	Information Required	How
Margin deficiency exceeds adjusted net capital <sup>1</sup>	If applicable	Immediate notification when an account is undermargined by an amount greater than the FCM's adjusted net capital. See <a href="#">CFTC Regulation 1.12(f)(3)</a> .	<a href="#">WinJammer™</a>
Margin call exceeds excess adjusted net capital <sup>1</sup>	If applicable	Immediate notification is required when an account is subject to a margin call, or call for other deposits required by the FCM, that exceeds the FCM's excess adjusted net capital and the call is not satisfied by the close of business on the day following the issuance of the call. See <a href="#">CFTC Regulation 1.12(f)(4)</a> .	<a href="#">WinJammer™</a>
Maintenance margin requirement exceeds excess adjusted net capital <sup>1</sup>	If applicable	Immediate notification is required when six percent of the maintenance margin requirements for all non-customer positions exceeds the FCM's excess adjusted net capital. See <a href="#">CFTC Regulation 1.12(f)(5)</a> .	<a href="#">WinJammer™</a>
Reduction in net capital of 20% or more	If applicable	Within two business days of the reduction, including reasons and steps being taken to ensure an appropriate level of net capital is maintained. See <a href="#">CFTC Regulation 1.12(g)(1)</a> .	<a href="#">WinJammer™</a>
Withdrawal of equity capital of 30% or more of excess net capital	If applicable	Within two business days of the reduction. See <a href="#">CFTC Regulation 1.12(g)(2)</a> .	<a href="#">WinJammer™</a>
Customer funds held are less than amount required <sup>1</sup>	If applicable	Immediate notification when segregated funds, secured funds, or cleared swaps funds on deposit are less than amounts required. See <a href="#">CFTC Regulation 1.12(h)</a> .	<a href="#">WinJammer™</a>
Investment of customer funds violation <sup>1</sup>	If applicable	Immediate notification required if customer funds are not invested in accordance with CFTC Regulation 1.25. See <a href="#">CFTC Regulation 1.12(i)</a> .	<a href="#">WinJammer™</a>

Notice Filings <sup>2</sup> continued

Description	When	Information Required	How
Customer funds held are less than targeted residual interest or the sum of the undermargined amounts <sup>1</sup>	If applicable	Immediate notification required if the FCM's excess segregated, secured, or customer cleared swaps funds held are less than the FCM's targeted residual interest or the sum of the undermargined amounts in its customer accounts, as determined at the point in time that the firm is required to maintain the sum of the undermargined amounts. See <a href="#">CFTC Regulation 1.12(j)</a> .	<a href="#">WinJammer™</a>
Material adverse event	If applicable	Immediate notification required if the FCM, FCM's parent or material affiliate experiences a material adverse impact to its creditworthiness or ability to fund its obligations, including any change that could adversely impact the firm's liquidity resources. See <a href="#">CFTC Regulation 1.12(k)</a> .	<a href="#">WinJammer™</a>
Material change in operations	If applicable	Notification required within 24 hours if the FCM experiences a material change in operations or risk profile, including a change in the senior management of the FCM, the establishment or termination of a line of business, or a material adverse change in the FCM's clearing arrangements. See <a href="#">CFTC Regulation 1.12(l)</a> .	<a href="#">WinJammer™</a>
Other regulatory matters	If applicable	Notification required within 24 hours if the FCM is notified it is the subject of a formal investigation by the SEC, a securities SRO, or futures SRO. The FCM must provide a copy of any examination report issued to the FCM by the SEC or a securities SRO. The FCM must also provide notice of any correspondence received from the SEC or a securities SRO that raises issues with the adequacy of the FCM's capital position, liquidity to meet its obligations or otherwise operate its business or internal controls. See <a href="#">CFTC Regulation 1.12(m)</a> .	<a href="#">WinJammer™</a>

## Other Filings

Description	When	Information Required	How
Disbursement of funds which exceeds 25% of the FCM's residual interest <sup>1</sup>	If applicable	Immediate notification is required for withdrawals that would exceed 25% of the FCM's residual interest in segregated, secured, or cleared swaps funds accounts, respectively. See <a href="#">NFA Financial Requirements Section 16</a> , its related <a href="#">Interpretive Notice</a> , and <a href="#">CFTC Regulations 1.23, 22.17, and 30.7(g)</a> for further information.	<a href="#">WinJammer™</a>
Depository Acknowledgment Letters <sup>1</sup>	As applicable (submitted upon new or change in accounts)	Within three business days of opening a customer funds account the FCM must file a copy of the executed acknowledgement letter. Within 120 days of any change in account number, name, or business address of any party subject to the letter, a new acknowledgment letter must also be submitted. See CFTC Regulations <a href="#">1.20(d)</a> , <a href="#">1.26</a> , <a href="#">22.5</a> , and <a href="#">30.7(d)</a> for further information.	<a href="#">WinJammer™</a> ; <a href="#">JAC Guidance</a>
Risk Assessment Reports	Annually and whenever a material change occurs	Certain information, such as organizational charts and financial and operational policies and procedures, shall be filed 60 days after the FCM's effective date of registration and thereafter, 60 days after the end of the quarter in which a change has occurred. Other information, including fiscal year-end consolidated financial statements for certain affiliates shall be filed within 105 calendar days after the end of each fiscal year. See <a href="#">CFTC Regulation 1.15</a> for further information.	<a href="#">WinJammer™</a>
Risk Management Program <sup>1</sup>	As applicable (submitted upon registration and thereafter upon request)	Policies and procedures designed to monitor and manage the risks associated with the activities of the FCM. See <a href="#">CFTC Regulation 1.11</a> for further information.	<a href="#">WinJammer™</a>
Risk Exposure Reports <sup>1</sup>	Quarterly and whenever a material change occurs	Report must be filed within five business days of providing to the FCM's senior management. See <a href="#">CFTC Regulation 1.11(e)(2)</a> for further information.	<a href="#">WinJammer™</a>
Chief Compliance Officer Report	Annually	Report must be filed within 90 days after the end of the fiscal year. See <a href="#">CFTC Regulation 3.3(e)</a> for further information.	<a href="#">WinJammer™</a>

**Other Filings continued**

Description	When	Information Required	How
Request to change fiscal year end or for an extension of time to file financial reports	If applicable	Request must be filed with the designated self-regulatory organization (DSRO). The DSRO's response, along with the original request, must be filed with the firm's regional CFTC office. For firms also registered as a broker/dealer, the original request and response from the firms' designated examining authority (DEA) must be filed with DSRO and regional CFTC office. See <a href="#">CFTC Regulations 1.10(e)(2)</a> and <a href="#">1.10(f)</a> for further information.	<a href="#">WinJammer™</a>
Replacement of accountant	If applicable	Within 15 business days of changing its independent public accountant the FCM must file written notice. See <a href="#">CFTC Regulation 1.16(g)</a> for further information.	<a href="#">WinJammer™</a>
Bulk transfers	If applicable	At least five business days in advance of a transfer, the FCM must provide notice under certain conditions. See <a href="#">CFTC Regulation 1.65</a> for further details.	<a href="#">WinJammer™</a>
NFA Questionnaire	Annually, to coincide with annual dues	NFA sends a yearly questionnaire.	NFA Website – <a href="#">Annual Questionnaire</a>
<a href="#">Subordinated Loan Agreements</a>	If applicable	Standard forms are available from NFA. The loan and all changes and amendments must be approved before the effective date. For firms also registered as a broker/dealer, any approval from the firm's DEA should also be filed. See <a href="#">CFTC Regulation 1.17(h)</a> for further information.	Mail, Email, Fax or <a href="#">WinJammer™</a> . Contact DSRO for required submission method and other additional information that may be required.
Reportable Positions <sup>1</sup>	If applicable	See <a href="#">CFTC Regulation 15.03</a> for the specific quantities, and <a href="#">CFTC Part 17</a> and <a href="#">18</a> for further information.	<a href="#">CFTC Large Trader Reporting Program</a>

<sup>1</sup> Not required for FCMs doing business on a fully disclosed basis

<sup>2</sup> Every notice must include a discussion of how the reporting event originated and what steps have been, or are being taken, to address the reporting event. If the FCM is also registered as a broker/dealer, the notice must be filed with the SEC as well.

For further information, see [NFA Financial Requirements](#), [NFA Compliance Rules](#), [CFTC Regulations](#), and [DSIO Guidance](#). See also [1-FR-FCM instructions](#).

If the FCM is currently offering off-exchange foreign currency transactions and also registered as a Forex Dealer Member, please see [RFED Reporting Requirements](#) for additional filings that may be necessary.

Reporting for firms located in DC, DE, ME, MA, NH, NJ, NY, RI, VT or WV:

Address: NFA, Attention Compliance Dept., One New York Plaza Suite 4300, New York, NY 10004

Phone (800) 621-3570 or (312) 781-1410, fax (212) 964-3913

Reporting for all other firms:

Address: NFA, Attention Compliance Dept., 300 S. Riverside Plaza, Suite 1800, Chicago, IL 60606-6615

Phone (800) 621-3570 or (312) 781-1410, fax (312) 781-1467