

Investment Bookkeeping - Transaction Guide

The explanations below assume the complicating use of US Dollars “USD” as the functional currency. Canadian Dollar transactions will not incorporate the forex amounts or currency gains/losses, and do not use any “native” subtypes.

All transactions create balanced journal entries, except for opening balances, Reporting transactions, and ACB adjustments.

Type	Subtype	Transaction details
P - Purchase	T - Taxable	<p>Purchase of an asset, or disposition or a liability</p> <p style="padding-left: 40px;">Investment ACB (CAD+USD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
P - Purchase	W - Swap	<p>Acquisition of an asset, no cash effect. Only use after 'Disposition - Swap'. Enter the CAD ACB equal to the CAD ACB amount disposed.</p> <p style="padding-left: 40px;">Investment ACB (CAD) [Balanced by prior Disposition\Swap transaction]</p>
P - Purchase	WW - Swap native	<p>Acquisition of an asset, no cash effect. Only use after 'Purchase - Swap'. Enter the USD ACB equal to the USD ACB amount disposed.</p> <p style="padding-left: 40px;">Investment ACB (USD) [Balanced by prior Disposition\Swap transaction]</p>

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Type	Subtype	Transaction details
D - Disposition	T - Taxable	<p>Disposition of an asset, or purchase of a liability</p> <p>Cash (USD) Forex cost adjustment (CAD) Gain/loss on Investment (CAD+USD) Investment ACB (CAD+USD)</p>
D - Disposition	Q - Superficial loss	<p>Disposition of an asset, retain capital losses in ACB per superficial loss rules.</p> <p>Cash (USD) Forex cost adjustment (CAD) Investment ACB (CAD+USD)</p>
D - Disposition	W - Swap	<p>Disposition of an asset, no cash effect, no gain/loss realized. Use in pairs with "Purchase - Swap".</p> <p>[Balanced by subsequent Purchase\Swap and Purchase\'Swap native\' transactions] Investment ACB (CAD+USD)</p>
D - Disposition	ZZ - Donation	<p>Donation of an asset, no cash effect</p> <p>Donation - investments Investment ACB (CAD+USD) Unrealized gain/loss on Investment (CAD+USD)</p>

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Type	Subtype	Transaction details
I - Income	E - Eligible dividends	Eligible dividend income Cash (USD) Forex cost adjustment (CAD) Eligible dividend income (CAD)
I - Income	D - Other dividends	Other dividend income Cash (USD) Forex cost adjustment (CAD) Other dividend income (CAD)
I - Income	I - Interest	Interest income Cash (USD) Forex cost adjustment (CAD) Interest income (CAD)
I - Income	C - Gain (loss) dividends	Capital gain/loss dividends Cash (USD) Forex cost adjustment (CAD) Capital gain/loss dividends (CAD)
I - Income	O - Other income	Other income Cash (USD) Forex cost adjustment (CAD) Other income (CAD)

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Type	Subtype	Transaction details
I - Income	J - Elig div reinvested	<p>Eligible dividend income used to purchase an asset, no cash effect</p> <p style="text-align: center;">Investment ACB (CAD+USD) Eligible dividend income (CAD)</p>
I - Income	K - Other div reinvested	<p>Other dividend income used to purchase an asset, no cash effect</p> <p style="text-align: center;">Investment ACB (CAD+USD) Eligible dividend income (CAD)</p>
I - Income	A - Interest reinvested	<p>Interest income used to purchase an asset, no cash effect</p> <p style="text-align: center;">Investment ACB (CAD+USD) Eligible dividend income (CAD)</p>
I - Income	CC - Gain div reinvested	<p>Capital gain dividends used to purchase an asset, no cash effect</p> <p style="text-align: center;">Investment ACB (CAD+USD) Capital gain dividends (CAD)</p>
I - Income	PP - Other income reinvested	<p>Other income used to purchase an asset, no cash effect</p> <p style="text-align: center;">Investment ACB (CAD+USD) Other income (CAD)</p>

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Type	Subtype	Transaction details
F - Foreign income	D - Other dividends	Foreign dividend income Cash (USD) Forex cost adjustment (CAD) Foreign dividend income (CAD)
F - Foreign income	I - Interest	Foreign interest income Cash (USD) Forex cost adjustment (CAD) Foreign interest income (CAD)
F - Foreign income	C - Gain (loss) dividends	Foreign capital gain/loss dividend income Cash (USD) Forex cost adjustment (CAD) Foreign capital gain/loss dividends (CAD)
F - Foreign income	O - Other income	Foreign other income Cash (USD) Forex cost adjustment (CAD) Foreign other income (CAD)
F - Foreign income	K - Other div reinvested	Foreign dividend income used to purchase an asset, no cash effect Investment ACB (CAD+USD) Foreign dividend income (CAD)

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Type	Subtype	Transaction details
F - Foreign income	A - Interest reinvested	Foreign interest income used to purchase an asset, no cash effect Investment ACB (CAD+USD) Eligible interest income (CAD)
F - Foreign income	CC - Gain div reinvested	Foreign capital gain dividends used to purchase an asset, no cash effect Investment ACB (CAD+USD) Foreign capital gain dividends (CAD)
F - Foreign income	PP - Other income reinvested	Foreign other income used to purchase an asset, no cash effect Investment ACB (CAD+USD) Foreign other income (CAD)

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Type	Subtype	Transaction details
T - Foreign taxes	D - Other dividends	<p>Foreign taxes on dividend income</p> <p style="padding-left: 40px;">Foreign taxes on dividend income (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
T - Foreign taxes	I - Interest	<p>Foreign taxes on interest income</p> <p style="padding-left: 40px;">Foreign taxes on interest income (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
T - Foreign taxes	C - Gain (loss) dividends	<p>Foreign taxes on capital gain/loss dividends</p> <p style="padding-left: 40px;">Foreign taxes on capital gain/loss dividends (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
T - Foreign taxes	O - Other income	<p>Foreign taxes on other income</p> <p style="padding-left: 40px;">Foreign taxes on other income (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>

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Type	Subtype	Transaction details
E - Expenses	N - Disposition	<p>Disposition expenses paid for an asset</p> <p style="padding-left: 40px;">Disposition expenses (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
E - Expenses	M - Management fees	<p>Management fees paid in an account</p> <p style="padding-left: 40px;">Management fees (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
E - Expenses	L - Management fees rebate	<p>Management fees rebated in an account</p> <p style="padding-left: 40px;">Cash (USD) Forex cost adjustment (CAD) Management fees rebated (CAD)</p>
E - Expenses	F - Foreign exchange	<p>Foreign exchange expenses paid in an account</p> <p style="padding-left: 40px;">Foreign exchange fees (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
E - Expenses	I - Interest	<p>Interest expenses for an account or asset</p> <p style="padding-left: 40px;">Interest expenses (CAD) Cash (USD) Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>

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Type	Subtype	Transaction details
C - Cash	X - Transfer in	<p>Cash transferred into an account - whether included in the sheet or not. For foreign currencies, most circumstances require a separate adjustment to the currency ACB to fit the circumstances.</p> <p>Cash (USD) Forex cost adjustment (CAD) ['Cash - Transfer out to <u>same</u> currency', or manually balance JE]</p> <p>or</p> <p>Cash (USD) Forex cost adjustment (CAD) ['Cash - Transfer out to <u>new</u> currency', or manually balance JE] Forex cost adjustment (CAD) Gain/loss on currency (CAD)</p>
C - Cash	G - Adj to currency ACB	<p>Reconciles differences between the Canadian Dollar ACB when forex rates or fees apply to transfers in to an account</p> <p>Forex cost base adjustment (CAD) [Manually balance JE]</p> <p>e.g. A transfer in of \$10 USD translates to \$15 CAD when the forex rate is \$1 USD = \$1.5 CAD. If the actual cost of \$10 USD was \$16 CAD (per bank statements), adjust the ACB by \$1 CAD.</p>
C - Cash	Y - Transfer out to same currency	<p>Cash transfer out, no currency gain/loss</p> <p>['Cash - Transfer in', or manually balance JE] Forex cost adjustment (CAD) Cash (USD)</p>

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Type	Subtype	Transaction details
C - Cash	Z - Transfer out to new currency	<p>Cash transfer out, recognize currency gain/loss</p> <p style="padding-left: 40px;">['Cash - Transfer in', or manually balance JE] Forex cost adjustment (CAD) Gain/loss on currency (CAD) Cash (USD)</p> <p>For foreign currencies, most circumstances require a separate adjustment to the currency gains, otherwise the FMV will be used to calculate this amount.</p>
C - Cash	H - Adj to currency gains	<p>Reconciles differences around the Canadian Dollar value of proceeds when forex rates or fees apply to transfers out</p> <p style="padding-left: 40px;">Loss (gain) on currency (CAD) [manually balance on Journal Entry]</p> <p>e.g. a transfer out of \$10 USD translates to \$15 CAD when the forex rate is \$1 USD : \$1.5 CAD. If the actual proceeds of \$10 USD were \$14 CAD (per bank statements), reduce the currency gain by \$1 CAD.</p>
C - Cash	ZZ - Donation	<p>Donation of cash</p> <p style="padding-left: 40px;">Donation - cash Forex cost adjustment (CAD) Gain/loss on currency (CAD) Cash (USD)</p>

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Type	Subtype	Transaction details
R - Reporting	I - Interest	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective (and translated to CAD) on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Interest income (USD)</p>
R - Reporting	E - Eligible dividends	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Eligible dividend income (USD)</p>
R - Reporting	D - Other dividends	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Other dividend income (USD)</p>
R - Reporting	C - Gain (loss) dividends	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Capital gain/loss dividends (USD)</p>
R - Reporting	O - Other income	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Other income (USD)</p>

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Type	Subtype	Transaction details
R - Reporting	U - Unknown distribution	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Unknown distributions (USD)</p>
R - Reporting	DD - Foreign other dividends	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Foreign dividend income (USD)</p>
R - Reporting	II - Foreign interest	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Foreign interest income (USD)</p>
R - Reporting	CC - Foreign gain (loss) dividends	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Foreign capital gain/loss dividends (USD)</p>
R - Reporting	OO - Foreign other income	<p>Allows non-cash adjustments to income amounts. Amounts must balance with other Reporting amounts and/or ACB adjustments made. Inputs are effective and translated to CAD on the date of the entry.</p> <p>[balance with other Reporting or ACB adjustment entries, or manually on JE] Foreign other income (USD)</p>

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Type	Subtype	Transaction details
O - Other	B - Opening balance	Initial setup of asset – name, type, quantity, ACB, T1135. Enter the ACB in Canadian dollars only. Investment ACB (CAD) [No balancing required]
O - Other	BB - Opening balance native	Initial setup of asset ACB for parallel results USD. Enter USD. Use after CAD opening balance transaction. Investment ACB (USD) [No balancing required]
O - Other	R - Return of capital	Return of capital from an asset Cash (USD) Investment ACB
O - Other	P - ROC reinvested	Return of capital used to purchase an asset Investment ACB (CAD+USD) Investment ACB (CAD+USD)
O - Other	S - Stock split	Increase or decrease the quantity of securities after a stock split – enter marginal amount e.g. if you have 200 shares, and they are split 2:1, enter 200 (increase to share quantity) e.g. if you had 800 shares, and after consolidation you have 200 shares, enter -600 (decrease to share quantity)

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Type	Subtype	Transaction details
O - Other	U - Unknown distribution	Identify distributions where the type of income is unknown (for later adjustment) Cash Unknown distributions
O - Other	UU - Unknown reinvestment	Unknown distributions used to purchase an asset (for later adjustment) Investment ACB (CAD+USD) Unknown distributions
O - Other	V - Transfer in kind	Transfer assets between on-sheet accounts - enter a negative quantity for transfers out, followed by a corresponding positive quantity for transfers in Investment ACB (CAD+USD) Investment ACB (CAD+USD)
O - Other	XX - ACB adjustment	Adjust the CAD ACB of an asset, no cash effect [balance using Reporting transactions, or manually on Journal Entry] Investment ACB (CAD)
O - Other	YY - ACB adjustment native	Adjust the USD ACB of an asset, no cash effect [no balancing applies] Investment ACB (USD)