Ginnie Mae Annual WHFIT Tax Reporting Layout, Version 1.0

Master Record – One Master Record per Pool

Item	Data Item	Begin	End	Type	Length	Remarks
1	Calendar Tax Year	1	4	Numeric	4	9(4)
2	Filler	5	5	Character	1	X
3	CUSIP	6	14	Character	9	X(9)
4	Filler	15	15	Character	1	X
5	Pool or Series Number	16	23	Character	8	X(8)
6	Filler	24	24	Character	1	X
7	Filler	25	32	Character	8	X(8)
8	Filler	33	33	Character	1	X
9	Tax Reporting Type	34	48	Character	15	X(15)
10	Filler	49	49	Character	1	X
11	Interest Accrual Method (30/360)	50	59	Character	10	X(10)
12	Filler	60	60	Character	1	X
13	Original Amount	61	75	Numeric	15	9(12)v9(2)
14	Filler	76	76	Character	1	X
15	Tax Identification Number	77	86	Character	10	X(10)
16	Filler	87	87	Character	1	X
17	Issuer Name 1	88	117	Character	30	X(30)
18	Filler	118	118	Character	1	X
19	Issuer Name 2	119	158	Character	40	X(40)
20	Filler	159	159	Character	1	X
21	Issuer Address	160	189	Character	30	X(30)
22	Filler	190	190	Character	1	X
23	Issuer City	191	200	Character	10	X(10)
24	Filler	201	201	Character	1	X
25	Issuer State	202	211	Character	10	X(10)
26	Filler	212	212	Character	1	X
27	Issuer Zip Code	213	222	Character	10	X(10)
28	Filler	223	223	Character	1	X
29	Security Classification (WHMT)	224	228	Character	5	X(5)
	Length of Record				**228**	

1. Calendar Tax Year: A four digit integer used to identify the Calendar Year to which the data relates.
2. Filler.
3. CUSIP: Unique nine digit alphanumeric designation used to identify the security.
4. Filler.
5. Pool or Series Number: A six digit alphanumeric designation used by Ginnie Mae to identify the security.
6. Filler.
7. Filler.
8. Filler.
9. Tax Reporting Type: 0 = All OID, 1 = Part OID, 2 = Deminimis OID, 3 = Premium, 4 = No OID.
10. Filler.

11. Interest Accrual Method: **Always 30/360**.
12. Filler.
13. Original Amount: The Principal or Notional amount of the security at origination.
14. Filler.
15. Tax Identification Number: Unique identifier received from the Internal Revenue Service and used to identify each security for tax purposes.
16. Filler.
17. Issuer Name 1: An alphanumeric designation used to identify the issuing entity.
18. Filler.
19. Issuer Name 2: An alphanumeric designation used to identify the issuing entity.
20. Filler.
21. Issuer Address: Street number and name of the location of the Issuing entity.
22. Filler.
23. Issuer City: Geographic area of the location of the Issuing entity.
24. Filler.
25. Issuer State: Name for the geographic area of America of the location of the Issuing entity.
26. Filler.
27. Issuer Zip Code: Postal code for the location of the Issuing entity.
28. Filler.
29. Security Classification: WHMT = Widely Held Fixed Investment Trust. **Always WHMT.**

Detail Record – One or more Detail Records per Pool

Item	Data Item	Begin	End	Type	Length	Remarks
1	Number of Days in Accrual Period	1	2	Numeric	2	9(2)
2	Filler	3	3	Character	1	X
3	Accrual Period Start Date (MM/DD/YY)	4	11	Numeric	8	9(8)
4	Filler	12	12	Character	1	X
5	Ending Unpaid Balance	13	27	Numeric	15	9(12)v9(2)
6	Filler	28	28	Character	1	X
7	Filler	29	38	Numeric	10	9(1)v9(8)
8	Filler	39	39	Character	1	X
9	Interest per 1,000	40	52	Numeric	13	9(3)v9(9)
10	Filler	53	53	Character	1	X
11	Original Issue Discount Accrued	54	66	Numeric	13	9(10)v9(2)
12	Filler	67	67	Character	1	X
13	Filler	68	80	Character	13	X(13)
14	Filler	81	81	Character	1	X
15	Filler	82	94	Character	13	X(13)
16	Filler	95	95	Character	1	X
17	Administrative Expense per 1,000	96	108	Numeric	13	9(4)v9(8)
18	Filler	109	109	Character	1	X
19	Filler	110	122	Numeric	13	9(4)v9(8)
20	Filler	123	123	Character	1	X
21	Market Discount Fraction	124	136	Numeric	13	9(4)v9(8)
22	Filler	137	228	Character	92	X(92)
	Length of Record				**228**	

1. Number of Days in Accrual Period: Number of days from the beginning of the accrual period to the end of the accrual period within the current tax year. **Always 30**.
2. Filler.
3. Accrual Period Start Date: Date on which the accrual period begins. Format: MM/DD/YY.
4. Filler.
5. Ending Unpaid Balance: The remaining principal or notional amount.
6. Filler.
7. Filler.
8. Filler.
9. Interest per 1,000.
10. Filler.
11. Original Issue Discount Accrued: The Original Issue Discount per 1,000, accrued in the accrual period expressed in a daily factor form.
12. Filler.
13. Filler.
14. Filler.
15. Filler.
16. Filler.
17. Administrative Expense per 1,000.
18. Filler.
19. Filler.
20. Filler.
21. Market Discount Fraction.
22. Filler.

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