

Amerika Birleşik Devletleri Milli Gelirler İdaresi'nin (Internal Revenue Service - IRS) aldığı kararlara göre, borsalarda işlem gören ve Publicly Traded Partnerships (PTP) kapsamına giren varlıklarda 1 Ocak 2023 tarihinden itibaren, satış tutarının %10'u kadar stopaj (vergi kesintisi) yapılması öngörülmüştür.

Bu kapsamda 26.12.2022 tarihinden itibaren işlem platformu üzerinden listede bulunan varlıklarda işlem yapılması mümkün olmayacaktır.

Hesabında bu varlıklardan bulunan müşterilere; yatırım yapılan ürünlerin düzenlemesindeki gelişmeleri takip etmeleri, buna göre pozisyon taşımaları ve gerekirse açık pozisyonlarını kapatmaları önerilmektedir.

Önemli Not: Aşağıda bulunan 6 Aralık 2022 tarihli ABD PTP ürün tablosu yalnızca referans amaçlıdır ve Bölüm 1446(f) kapsamına giren tüm PTP menkul kıymetlerinin kapsamlı bir listesi değildir, önceden haber verilmeksizin değiştirilebilir.

PhillipCapital Menkul Değerler A.Ş. bu listenin güncelliği, doğruluğu ve eksiksizliği konusunda veya 2023 yılı başından itibaren ortaya çıkabilecek likidasyon sorunlarında sorumluluk kabul etmemektedir.

Sembol	ISIN	Açıklama
AB	US01881G1067	ALLIANCEBERNSTEIN HLDG LP UNIT
AGO	US8694352068	Sutton Capital Trust UNIT I
AGO	US86943V2097	Sutton Capital Trust UNIT II
AGO	US86943W2070	Sutton Capital Trust UNIT III
AGO	US86943X2053	Sutton Capital Trust UNIT IV
AGQ	US74347W3530	PROSHARES TR II ULTRA SILVER NEW
AHOTF	CA0266951064	AMERICAN HOTEL INCOME PROPER
AM	US03676B1026	Antero Midstream Corp
APLVF	GB00B15Y0C52	AP ALTERNATIVE ASSETS LP
ARLP	US01877R1086	ALLIANCE RESOURCE PARTNERS LP
ATAX	US02364V2060	AMERICA FIRST MULTIFAMILY IN
AZLCZ	US0548071028	AZTEC LAND & CATTLE LTD
BBPPQ	US1067761155	BREITBURN ENERGY PARTNER 8.25% A PFD
BBU	BMG162341090	BROOKFIELD BUSINESS PARTNERS LP
BDRY	US26923H2004	ETF MANAGERS GROUP COMMODITY TR I
BEP	BMG162581083	BROOKFIELD RENEWABLE PARTNERS
BEP A PFD	BMG162582313	BEPUCN 5 1/4 PERP
BEP_PA	USG162522670	BROOKFIELD RENEWABLE PARTNERS LP 5.25%
BIP	BMG162521014	BROOKFIELD INFRASTRUCTURE PA
BIP A PFD	BMG162521279	BIP 4 1/2 PERP
BIP B PFD	BMG162521436	BIP 5 1/2 PERP
BIP-B	BMG162522756	BROOKFIELD INFRASTRUCTUR
BIPH	US11276B1098	BROOKFIELD INFRA FIN ULC 5% PFD
BITW	US0917491013	BITWISE 10 CRYPTO INDEX FUND
BKEPP	US09625U2087	BLUEKNIGHT ENERGY PARTNERS L P L C SERIES A PREFERRED UNITS
BNO	US91167Q1004	UNITED STATES BRENT OIL FUND LP
BOIL	US74347Y8701	PROSHARES TR II ULTA BLOOMBERG NAT
BPYPM	BMG1624R1079	BROOKFIELD PROP PFD LP
BPYPN	BMG162491648	BROOKFIELD PROPERTY PART 5.75% A PFD

BPYPO	BMG162491564	BROOKFIELD PROPERTY PART 6.375% A2 PFD
BPYPP	BMG162491499	BROOKFIELD PROPERTY PART
BSM	US09225M1018	BLACK STONE MINERALS LP COM UNIT
BVERS	US0747991075	BEAVER COAL LTD
CANE	US88166A4094	TEUCRIUM SUGAR FUND
CAPL	US22758A1051	CROSSAMERICA PARTNERS LP COMMON UNITS REPSNTNG LIMITED PARTNER INTERESTS
CCLP	US12637A1034	CSI COMPRESSCO LP COM UNIT
CEQP	US2263442087	CRESTWOOD EQUITY PARTNERS LP UNIT
CEQP-	US2263443077	CRESTWOOD EQUITY PARTNERS LP PREFERRED UNITS REPRESENTING LTD PARTNER INTERE
CHKR	US1651851099	CHESAPEAKE GRANITE WASH TRUST
CHNTX	US1666681036	CHESTNUT STREET EXCHANGE
CITRV	US172850BC29	CIT RV Trust 1999-A 7.210% UNIT
CLMT	US1314761032	CALUMET SPECIALTY PRODS PARTNERS L P COMMON UNITS REPSTG LTD PARTNER INT
CODI	US20451Q1040	COMPASS DIVERSIFIED HOLDINGS
CODI/PA	US20451Q2030	COMPASS DIVERSIF HOLDING 7.25% A PFD
CODI/PB	US20451Q3020	COMPASS DIVERSIF HOLDING 7.875% B PFD
CODI/PC	US20451Q4010	COMPASS DIVERSIF HOLDING 7.875% C PFD
CORN	US88166A1025	TEUCRIUM CORN FUND
CPER	US9117181043	UNITED STATES COPPER INDEX FD ETF
CPLP	MHY110822068	CAPITAL PRODUCT PARTNERS LP
CQP	US16411Q1013	CHENIERE ENERGY PARTNERS LP
CRT	US22757R1095	Cross Timbers ROYALTY TRUST UNIT
CVSUF	GG00B1WR8K11	CONVERSUS CAPITAL
CWPS	US2128491030	CONWEST PARTNERSHIP LP-UNITS
CWSRF	CA16141A1030	CHARTWELL RETIREMENT RESIDENCES
DBA	US46140H1068	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB AGRICULTURE FUND
DBB	US46140H7008	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB BASE METALS FUND
DBC	US46138B1035	INVESCO DB COMMODITY INDEX TRACKING FD UNIT
DBE	US46140H3049	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB ENERGY FUND
DBO	US46140H4039	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB OIL FUND
DBP	US46140H5028	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB PRECIOUS METALS FUND
DBS	US46140H2058	INVESCO DB MULTI-SECTOR COMMODITY TRUST INVESCO DB SILVER FUND
DBV	US46139B1026	INVESCO DB G10 CURRENCY HARVEST FUND INVESCO DB G10 CURRENCY HARVEST FUND
DCP	US23311P1003	DCP MIDSTREAM, LP
DCP	US23311PAA84	DCP Midstream PREFERRED UNIT
DCP-B	US23311P2092	DCP MIDSTREAM LP 7.875% RED PERP CUM PFD UNIT SER B FIXED/FLTG SHS
DCP-C	US23311P3082	DCP MIDSTREAM LP 7.95% SERS C FXD TO FLTNG RATE CUM REDMBLE PRPTUAL PREF UNITS
DEFI	US88166A8053	HASHDEX BITCOIN FUTURES ETF
DGL	US46140H6018	INVESCO DB MULTI SECTOR COMMODITY TRUST INVESCO DB GOLD FUND
DIVVZ	US25501P2048	DIVALL INSURED INC PPTYS 02

DKL	US24664T1034	DELEK LOGISTICS PARTNERS LP
DLNG	MHY2188B1083	DYNAGAS LNG PARTNERS LP
DMLP	US25820R1059	DORCHESTER MINERALS LP COM UNITS
ECTM	US26827L1098	ECA MARCELLUS TRUST I
EFSH	US28252B8046	1847 HOLDINGS LLC
ENFR	US00162Q6769	Alerian Energy Infrastructure ETF
ENGY	US1534231089	CENTRAL ENERGY PARTNERS LP
ENLK	US29336UAH05	EnLink Midstre PREFEERED UNIT
EPD	US2937921078	ENTERPRISE PRODS PARTNERS LP COM
ESBA	US2921021000	EMPIRE STATE REALTY OP L P SER ES OPERATING PARTNERSHIP UNITS REP LTD PARTNERSHI
ET	US29273V1008	ENERGY TRANSFER, L.P.
ET-C	US29273V4077	ENERGY TRANSFER LP 7.375% SRS C FXD TO FLTNG RATE CMLTV RDMBL PERPETUAL PREF UNT
ET-D	US29273V5066	ENERGY TRANSFER LP 7.625% SRS D FXD TO FLTNG RT CMLTV RDMBL PERPETUAL PREF UNT
ET-E	US29273V6056	ENERGY TRANSFER LP 7.600% SRS E FXD TO FLTNG RT CMLTV RDMBL PERPETUAL PREF UNT
ETPpC	US29278N3017	ENERGY TRANSFER 7.375% PFDP & 7.625% PFDP
ETPpE	US29278N5095	Energy Transfe PREFERRED UNIT
EUO	US74347W8828	PROSHARES ULTRASHORT EURO
EVA	US29415B1035	ENVIVA INC
FGPR	US3152932097	FERRELLGAS PARTNERS-LP
FGPRB	US3152933087	FERRELLGAS PARTNERS LP-B
FISK	US2921023089	EMPIRE STATE REALTY OP L P SER 250 OPERATING PARTNERSHIP UNITS REP LTD PARTNERSH
FRT	US3137451015	Federal Realty Investment Trust
FTAI	KYG3730V1059	FTAI AVIATION LTD
FTAI-A	US34960P2002	FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC 8.25% FXDTFLTNG RT SRS
FTAI-B	US34960P3091	FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVESTORS LLC 8.00% FXD TO FLTNG SRS
FTAI-C	US34960P4081	FORTRESS TRANSPORTATION AND INFRASTRUCTURE INVS LLC CUM 8.25% FXD RT SRS C CMLTV
FTAIN	KYG3730V1398	FORTRESS TRANSN & INFRAS INVS LLC 8.25% FIXD RATE SER C CUM PRE RED PFD
FTAIO	KYG3730V1216	FORTRESS TRANSN & INFRAS INVS LLC 8% CUM PERP RED PREF SHS SER B USD25.00
FTAIP	KYG3730V1133	FORTRESS TRANSN & INFRAS INVS LLC 8.25% FIX TO FLTNG CUM RED PRF SHS SR A
FUN	US1501851067	CEDAR FAIR L.P. DEPOSITARY UNIT
GBLI	US37959R1032	GLOBAL INDEMNITY GROUP LLC CLASS A COMMON STOCK
GDVTZ	US38349K1051	GOULD INVESTORS LP
GEL	US3719271047	GENESIS ENERGY LP UNITS LTD PARTNERSHIP INT
GLL	US74347W3951	PROSHARES TRUST
GLOP	MHY2687W1084	GasLog Partners LP
GLP	US37946R1095	GLOBAL PARTNERS LP COM UNIT REPSTG
GLP-A	US37946R2085	GLOBAL PARTNERS LP 9.75% SRS A FXD TO FLTNG RT CMLTV RDMBL PRPTL PRFRD UNTS
GLP-B	US37946R3075	GLOBAL PARTNERS LP 9.50% SRS B FXD RT CMLTV RDMBL PERPETUAL PREFERRED UNITS
GPEOU	US39116T1051	GREAT PLAINS ETHANOL LLC-A

GPP	US3932211069	GREEN PLAINS PARTNERS LP COM UNIT REPSTG LTD PARTNER INT
GRP.UN	CA3874371147	GRANITE REAL ESTATE INVESTME
GRSDOF	US39808B2060	GREYSTONE SDOF PFD EQUITY LLC
GSG	US46428R1077	ISHARES S&P GSCI COMMODITY-INDEXED
GWYGU	US36761Q1058	GATEWAY GARAGE PARTNERS LLC
GYRO	US4038291047	GYRODYNE LLC
HEP	US4357631070	HOLLY ENERGY PARTNERS LP COM UNIT
HESM	US4281031058	HESS MIDSTREAM LP - CLASS A
IDIV	US59140L1008	METAURUS EQUITY COMPONENT TRUST U S CUMULATIVE DIV FUND SERIES 2027 SHARES
IEP	US4511001012	ICAHN ENTERPRISES, L.P.
KOLD	US74347Y8131	PROSHARES ULTRASHORT BLOOMBERG NATURAL GAS
LAZ	BMG540501027	LAZARD LTD CL A
LMRKN	US51508J4058	LANDMARK INFRASTRUCTURE PARTNERS LP 7% SRS C FLTG FXD PERPETUAL CONV PREFERRED S
LMRKO	US51508J3068	LANDMARK INFRASTRUCTURE PARTNERS LP PERPETUAL PREFERRD UNITS SERIES B 7.90%
LMRKP	US51508J2078	LANDMARK INFRASTRUCTURE PARTNERS LP 8% RED PERP PFD UNIT SER A
LNKE	US5357631069	LINK ENERGY LLC
MLPA	US37954Y3430	Global X MLP ETF
MLPX	US37954Y2937	GLOBAL X MLP & ENERGY INFRAS ETF
MMLP	US5733311055	MARTIN MIDSTREAM PARTNERS L P
MMP	US5590801065	MAGELLAN MIDSTREAM PARTNERS LP COM
MPLX	US55336V1008	MPLX LP
MPLX	US55336VAU44	MPLX LP PREFERRED B UNIT
MPLXP	US55336V3087	MPLX LP 6.5% A PFD
MYRA	US6289871096	MYRA PARK INVESTORS LP
NEN	US6442061049	NEW ENGLAND REALTY ASSOCIATES LP-DEPOSITARY RCPT
NEP	US65341B1061	Nextera Energy Partners LP
NGL	US62913M1071	NGL ENERGY PARTNERS LP
NGL-B	US62913M2061	NGL ENERGY PARTNERS LP 9.00% CL B FXD TO FLTNG CMLTV RDMBL PRPTL PFRD UNTS
NGL-C	US62913M3051	NGL ENERGY PARTNERS LP 9.625% CL C FXD TO FLTNG CMLTV RDMBL PRPTL PFRD UNTS
NGLSpA	US87611X2045	Targa Res PERPETUAL PFD UNIT
NNUTU	US41988L2025	HAWAIIAN MACADAMIA NUT ORCHA
NRP	US63900P6088	NATURAL RESOURCE PARTNERS LP COM
NS	US67058H1023	NUSTAR ENERGY LP
NS-A	US67058H2013	NUSTAR ENERGY LP 8.50% SERIES A FIXED TO FLOATING RATE CUM RED PFD UNIT
NS-B	US67058H3003	NUSTAR ENERGY LP 7.625% SRS B FXD TO FLTNG RATE CUM RDMBL PRPTL PRFRD UNITS
NS-C	US67058H4092	NUSTAR ENERGY LP 9.00% SRS C FXD TO FLTNG RATE CUM RDMBL PRPTL PRFRD UNITS
NSLPQ	US64881E1091	NEW SOURCE ENERGY PARTNERS L
NUSPQ	US64881E3071	NEW SOURCE ENERGY PARTNERS L P 11.00% SER A CMLTV CNVRTBL PFD UNITS
OAK-A	US6740013007	OAKTREE CAPITAL GROUP LLC 6.625% SERIES A PREFERRED UNITS

OAK-B	US6740014096	OAKTREE CAPITAL GROUP LLC 6.550 % SERIES B PREFERRED UNITS
OGCP	US2921022099	EMPIRE STATE REALTY OP L P SER 60 OPERATING PARTNERSHIP UNITS REP LTD PARTNERSHI
OZ	US0806941029	BELPOINTE PREP LLC
PAA	US7265031051	PLAINS ALL AMERN PIPELINE LP
PAGP	US72651A2078	Plains GP Holdings LP
PBT	US7142361069	Permian Basin Trust UNIT
PRCGEN	US19237JAA16	COFINA C1 2 Tr AMBAC Class 2047 UNIT
PRCGEN	US19237JAB98	COFINA C1 2 Tr AMBAC Class 2054 UNIT
PVVLF	CA70214T1194	PARTNERS VALUE INVTS NON VTG EQU UNT
RSTRF	CA76090H1038	RESTAURANT BRANDS-EXCH UNITS
RTWFF	GG00BKTRRM22	RTW VENTURE FUND LTD
SBR	US7856881021	Sabine Royalty Trust UNIT
SCO	US74347Y7976	PROSHARES TR II ULTRASHORT
SDDTU	US80007T1016	SANDRIDGE MISSISSIPPIAN TRUS
SIRE	US1724641097	SISECAM RESOURCES LP
SMLP	US8661424098	SUMMIT MIDSTREAM PARTNERS LP UNIT
SNMP	US30053M1045	EVOLVE TRANSITION INFRASTRUC
SOYB	US88166A6073	TEUCRIUM SOYBEAN FUND
SPH	US8644821048	SUBURBAN PROPANE PARTNERS LP
SPKX	US21258A2015	CONVXTY SHS 1X SPIKES FUTUR
SPKY	US21258A1025	CONVXTY SHS DAILY 1.5X SP FU
SPLP	US85814R1077	STEEL PARTNERS HOLDINGS LP
SPLP-A	US85814R2067	STEEL PARTNERS HLDS LP
SUN	US86765K1097	SUNOCO LP COM UNIT REPSTG LTD
SVIX	US92891H1014	-1X SHORT VIX FUTURES ETF
SVXY	US74347W1302	PROSHARES TR II SHORT VIX SHORT
TAGS	US88166A7063	TEUCRIUM AGRICULTURAL FUND
TESLU	US90205J1025	286 LENOX PARTNERS LLC
UAN	US1266332055	CVR PARTNERS LP COM UNIT NEW
UCO	US74347Y8883	PROSHARES TRUST II ULTA BLOMBERG CRUD OIL
UDN	US46141D1046	INVESCO DB US DOLLAR INDEX TRUST INVESCO DB US DOLLAR INDEX BEARISH FUND
UGA	US91201T1025	UNITED STATES GASOLINE FUND LP ETF
UGL	US74347W6012	PORSHARES ULTRA GOLD
ULE	US74347W8745	PROSHARES ULTRA EURO
UNG	US9123183009	UNITED STS NAT GAS FD LP UNIT PAR
UNL	US91288X1090	UNITED STATES 12 MONTH NATUR
USAC	US90290N1090	USA COMPRESSION PARTNERS LP
USCI	US9117171069	UNITED STATES COMMODITY INDE
USDP	US9033181036	USD PARTNERS LP COM UNIT REPSTG
USL	US91288V1035	UNITED STATES 12 MONTH OIL FUND
USO	US91232N2071	UNITED STS OIL FD LP UNITS NEW
UUP	US46141D2036	INVESCO DB US DOLLAR INDEX TRUST INVESCO DB US DOLLAR INDEX BULLISH FUND
UVIX	US92891H3093	2X LONG VIX FUTURES ETF
UVXY	US74347Y8396	PROSHARES TR II ULTRA VIX SHORT
VIXM	US74347W3381	PROSHARES TR II VIX MID-TERM
VIXY	US74347Y8545	PROSHARES TR II VIX SHORT TERM
VPRB	US91831H1068	VPR BRANDS LP
VTDRF	KYG9325C1050	VANTAGE DRILLING INTERNATION

WEAT	US88166A5083	TEUCRIUM WHEAT FUND
WEIX	US26800L1008	DYNAMIC SHORT SHORT
WES	US9586691035	WESTERN MIDSTREAM PARTNERS LP COM
WLKP	US9604171036	WESTLAKE CHEM PARTNERS LP COM UNIT
XXFPL	US30242M1062	FFP PARTNERS -LP-CL A
YCL	US74347W2706	PROSHARES TR II ULTRA YEN NEW
YCS	US74347W5691	PROSHARES TRUST II
ZSL	US74347Y8479	PROSHARES TR II ULTRA SHORT SILVER

* https://www.irs.gov/irb/2021-36_IRB

** <https://uscode.house.gov/view.xhtml?path=/prelim@title26/subtitleF/chapter79&edition=prelim>