

LISTING OF REVISIONS

Revisions to the FR Y-9C for December 31, 2021

Report form changes:

- (1) *Added CEO Contact Information Page.*
- (2) *Schedule HC-R, Regulatory Capital.* Added new SA-CCR election checkbox item 31.b.

Instruction changes:

- (1) *General Instructions.* Added statement that CEO contact information is confidential.
- (2) *Schedule HC, Balance Sheet, updated ASC 360-20 deposit method language to ASC 610-20 & 606 sales accounting treatment language.*
- (3) *Schedule HC-M, Memoranda, updated ASC 360-20 deposit method language to ASC 610-20 & 606 sales accounting treatment language.*
- (4) *Schedule HC-R, Regulatory Capital.*, Added instructions for newly created SA-CCR item 31.b.

Glossary changes:

- (1) *Brokered Deposits and Brokered Retail Deposits.* Revised language to conform with updates made to the FDIC's brokered deposits final rule on January 22, 2021.
- (2) *Foreclosed Assets and Revenue From Contracts with Customers.* Removed ASU 2014-09 adoption guidance and updated language, respectively, as standard is now fully effective.

Revisions to the FR Y-9LP for December 31, 2021

There were no revisions to the FR Y-9LP for December 31, 2021.