LISTING OF REVISIONS

Revisions to the FR Y-9C for September 30, 2021

Report form changes:

1. **Cover page.** Updated report expiration date and estimated burden hours.
2. **Cover page.** Added a new confidentiality check box requesting confirmation on whether confidential treatment was requested for any portion of the current FR Y-9C submission.
3. **Schedule HC, Memoranda, line item 7.g.** Added footnote clarifying that amounts reported on this line item will not be made available to the public on an individual-institution basis.
4. **Schedule HC-P, line items 7.a. and 7.b.** Added footnote clarifying that amounts reported on this line item will not be made available to the public on an individual-institution basis.

Instruction changes:

1. **General Instructions, Where to Submit the Reports, Electronic Submission.** Added instructions for holding companies that are unable to submit the FR Y-9C electronically.
2. **General Instructions, Confidentiality.** Added instructions for the confidentiality checkbox on the FR Y-9C cover page. Updated references of confidential lines to include HC, Memorandum line items 2.b.(1) and 2.b.(2).
3. **General Instructions, Verification and Signatures.** Clarified instructions regarding retention of submissions.
4. **Schedule HI, line item 5(l) and HC-G, line item 4.** Added clarification related to the inclusion of income from non-conditional grants, or the portion of conditional grants for which all conditions have been satisfied, recognized in accordance with ASC Subtopic 958-605, Not-for-Profit Entities, as other noninterest income.
5. **Schedule HC-L, line items 2 and 3.** Updated instructions to edit language for standby letters of credit that have been acquired from others to be consistent with the Call Report.

Glossary changes:

1. **Capital Contributions of Cash and Notes Receivable:** Updated instructions to include language surrounding ASC Subtopic 958-605, Not-for-Profit Entities.
2. **Premium and Discounts.** Update the instructions to replace reference to ASU 2017-08 with ASC Subtopic 310-20 and remove footnote.
3. **Trading Account.** Clarified trading liabilities to include the sales of securities or other assets beyond what is owned by the institution.
Edits

1. Added new validity and interseries edits related to the confidentiality check box.
2. Revised quality and validity edits targeting HC-E memoranda line item 2, HC-R(I) line items 40.a., 56, 57, 58, and 59, and HC-R(II) line item 26.

Please refer to the FR Y-9C Summary of Edit Changes for September 2021 (attached) for further details.

Revisions to the FR Y-9LP for September 30, 2021

Report form changes:

1. Cover page. Updated report expiration date.
2. Cover page. Added a new confidentiality check box requesting confirmation on whether confidential treatment was requested for any portion of the current FR Y-9C submission.

Instructions changes:

1. General Instructions, Where to Submit the Reports, Electronic Submission. Added instructions for holding companies that are unable to submit the FR Y-9LP electronically.