LISTING OF REVISIONS

Revisions to the FR Y-9C for March 31, 2022

Report form changes:
(1) Replaced temporary adjustment to the measurement date for certain total asset thresholds language with language directing measurement to be as of the prior June 30th.
   a. Schedule HI, Income Statement, FN 2, FN 6, memo FN 1
   b. Schedule HI-B, Charge Offs and Recoveries, FN 2, memo part I FN 3
   c. Schedule HI-C, Disaggregated Allowance Data, FN 2
   d. Schedule HC-B, Securities, FN 3, memo FN 1
   e. Schedule HC-C, Loans, FN 2, memo FN 1
   f. Schedule HC-D, Trading Assets and Liabilities, FN 1
   g. Schedule HC-K, Quarterly Averages, FN 3
   h. Schedule HC-L, Derivatives and Off-Balance Sheet Items, FN 1
   i. Schedule HC-M, Memoranda, FN 1
   j. Schedule HC-N, Nonaccruals, FN 1, memo FN 1, memo FN 2
   k. Schedule HC-P, 1-4 Family Residential Mortgage, FN 1
   l. Schedule HC-Q, 1-4 Assets and Liabilities at FV, FN 2
   m. Schedule HC-R part I, Risk Weighted Assets, FN 1
   n. Schedule HC-S, Servicing, FN 1, FN 2, memo FN 2
   o. Schedule HC-V, Variable Interest Entities, FN 2

(2) Schedule HC-C, Loans, Replaced static wording (December 31,2018) with dynamic wording (preceding December 31).
(3) Schedule HC-C, Loans, Removed line 16 Section 4013 items.
(4) Schedule HC-M, Memoranda, Removed line 25 PPP and PPPLF items.
(5) Schedule HC-R part I, Regulatory Capital, Removed FN 4 related to line 31b SA-CCR early adoption.
(6) Schedule HC-R part I, Regulatory Capital, Removed FN 1 related to line 32 and explicitly added criteria language to line 32.

Instructions changes:
(1) Schedule HI, Income Statement, Added language to provide guidance on the reporting of debt security prepayment penalties.
(2) Schedule HC-B, Securities, added language to provide guidance on the reporting of Freddie Mac Q-K security instruments.
(3) Removed 4013 modification items.
   a. General instructions, Confidentiality
   b. HC-C, Loans
(4) Schedule HC-M, Memoranda, removed PPP and PPPLF language .
(5) Schedule HC-R, Regulatory Capital, revised SA-CCR checkbox language.
(6) Schedule HC-R, Regulatory Capital, updated CBLR grace period language to align with current criteria.

Revisions to the FR Y-9LP for March 31, 2022

Instructions changes:
(1) General Instructions. Removed goodwill from acceptable negative entry lines.
(2) Schedule PC, Balance Sheet. Added language to clarify the reporting of goodwill resulting from a bargain purchase transaction.

(3) Schedule PC-A, Investments in Subsidiaries. Added language to clarify the reporting of goodwill resulting from a bargain purchase transaction.

Revisions to the FR Y-9SP for March 31, 2022

Instructions changes:

(1) General Instructions. Removed goodwill from acceptable negative entry lines.

(2) Schedule SC, Balance Sheet. Added language to clarify the reporting of goodwill resulting from a bargain purchase transaction.