

Revisions to the FR Y-9C for June 2012

Report Form

- (1) *Page 1.* Updated the reporting date to June 30, 2012.
- (2) *Schedule HC-N, items 9.a and 9.b.* Added new items for Purchased credit-impaired loans accounted for in accordance with FASB ASC 310-30 (former AICPA Statement of Position 03-3): outstanding balance and carrying amount.
- (3) *Schedule HC-P, items 7.a and 7.b.* Added new items for Representation and warranty reserves for 1–4 family residential mortgage loans sold to (a) U.S. government agencies and government-sponsored agencies and to (b) other parties. These two new items will not be publicly disclosed on an individual institution basis.

Instructions Only

- (1) *General Instructions.* Added guidance that Schedule HC-P, items 7.a and 7.b, will be held as confidential.
- (2) *Schedule HC-R, items 4, 26 and 42.* Added guidance on how to report adjustments to Tier 1 capital and risk-weighted and total assets to reverse the effects of applying ASC Subtopic 715-20, Compensation-Retirement Benefits – Defined Benefit Plans-General, for regulatory capital purposes.

Revisions to the FR Y-9LP for June 2012

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- (1) *Page 1.* Updated the reporting date to June 30, 2012.

Instructions Only

- (1) *Instructions.* Updated to indicate the new standard of indicating both the singular and plural versions of a word, e.g., company(ies), etc.