

Revisions to the FR Y-9C for September 30, 2016

Report Form

- (1) *Page 1.* Revised the date of report to **September 30, 2016.**
- (2) *Page 1.* The reporting form was updated to add the legal citation, Regulation YY to incorporate U.S. Intermediate Holding Companies.

Instructions

- (1) *General Instructions:* The instructions were updated to add U.S. Intermediate Holding Companies to the section “Who Must Report.”
- (2) *Schedule HI, item 5(l) and 7(d), HI memo item 6 and 7.* Add additional captions for income and fees from wire transfers, other real estate owned and insurance expenses.
- (3) *Schedule HI, items 8,9,10 and 11, Schedule HI memo item 8 and Predecessor Financial Items.* Eliminate the concept of extraordinary items.
- (4) *Schedule HI memo item 6 and 7.* Increase threshold from \$25,000 to \$100,000 on “other noninterest income and other noninterest expenses.”
- (5) *Schedule HC-C 1(f)(2), 1(f)(5), and 1(f)(6).* Delete loan items related to troubled debt restructuring.
- (6) *Schedule HC-D Memo item 9(b) and 10.* Increase threshold from \$25,000 to \$1,000,000.
- (7) *Schedule HC-I Part I and Part II item 1.* Add \$10,000,000 threshold for reinsurance recoverables.
- (8) *Schedule HC-M, items 6(a)(5)(a) through (d).* Delete loans in certain loan categories that are covered by FDIC loss-sharing agreements.
- (9) *Schedule HC-N items 12(e)(1) through (4).* Delete loans in certain loan categories that are covered by FDIC loss-sharing agreements and are 30 days or more past due or on nonaccrual.
- (10) *Schedule HC-N, Memorandum items 1(f)(2), 1(f)(5), and 1(f)(6).* Delete certain loan items related to troubled debt restructurings in certain loan categories that are 30 days or more past due or on nonaccrual.
- (11) *Schedule HC-Q memo item 1 and 2.* Increase threshold from \$25,000 to \$100,000.
- (12) *Schedule HC-R part I item 45.* Update report form caption and instructions to direct institutions to report the SLR from FFIEC 101 Schedule A, Table 2, item 2.22 which is effective September 30, 2016.
- (13) *Schedule HC-R Part II item 18(b)*-Remove Item 18(b) Original maturity of one year or less to ABCP conduits.

Glossary:

Eliminate the concept of extraordinary items.

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