LISTING OF REVISIONS

Revisions to the FR Y-9C for December 31, 2020

Report form changes:

(1) Cover page Expiration date
(2) Schedule HI-Income Statement, clarified items 6.b.; 8.a.; footnotes
(3) Schedule HI-A—Changes in Holding Company Equity Capital, clarified footnote
(4) Notes to the Income Statement—Predecessor Financial Items, clarified footnote
(5) Schedule HC—Consolidated Balance Sheet, clarified items 2.b.; footnotes
(6) Schedule HC-B—Securities, discontinued item 7, clarified items item 8 and footnotes
(7) Schedule HC-K—Quarterly Averages, clarified footnotes
(8) Schedule HC-Q—Assets and Liabilities Measured at Fair Value on a Recurring Basis, clarified footnote
(9) Schedule HC-R—Regulatory Capital, Part I clarified the following line items:
   - 9.a. to include “debt” to the description of available for sale securities,
   - 9.b. discontinued
   - 32, updated footnote reference
   - 41, discontinued
   - 42.a and 42.b., deleted references to item 41
   - 50.b, discontinued
   - 51 and 52, updated footnote references 1 and 2
   - added 54 a. b. c. 55;56;57;58;59;60;61;60

Instructions:

(1) Schedule HI, Income Statement, removed references to ASU 2016-01 from General Instructions
(2) Schedule HI, Income Statement, removed references related to ASU 2016-01 from and/or added clarifications to items 1.d, 1.d.3, 5.k, 5l, 6.a, 6.b, 8.a, and 8.c
(3) Schedule HI, Income Statement, added clarifications to item 7.a
(4) Schedule HI-A, Changes in Holding Company Equity Capital, added clarifications for item 12
(5) Schedule HI-C, Disaggregated Data on the Allowance for Loan and Lease Losses, added clarifications to General Instructions in Parts I and II
(6) Schedule HC, Consolidated Balance Sheet for Holding Companies, removed some references related to ASU 2016-01 from and/or added clarifications to items 2.b, 2.c, 6, 9, and 26.b
(7) Schedule HC, Consolidated Balance Sheet for Holding Companies, added language to item 4.c to reference the “Allowance for Credit Losses” Glossary entry
(8) Schedule HC-B, Securities, removed references to ASU 2016-01 from and/or added clarifications to General Instructions; also added clarifications for ASU 2016-13 in General Instructions
(9) Schedule HC-B, Securities, removed references to ASU 2016-01 from and/or added clarifications to item 6.b
(10) Schedule HC-B, Securities, replaced item 7 with “not applicable”
(11) Schedule HC-B, Securities, clarified items 8 and M1
(12) Schedule HC-C, Loan and Lease Financing Receivables, added clarifications for 1.a.1 related to loans secured by condominiums and cooperatives
(13) Schedule HC-E, Deposit Liabilities, added clarifications for items 1.b, 1.c, 2.b, and 2.c related to Regulation D changes
(14) Schedule HC-F, Other Assets, removed references to ASU 2016-01 from and/or added clarifications to item 4
(15) Schedule HC-K, Quarterly Averages, removed references to ASU 2016-01 from and/or added clarifications to item 1.c and 5
(16) Schedule HC-Q, Assets and Liabilities Measured at Fair Value on a Recurring Basis, removed references to ASU 2016-01 from and/or added clarifications to General Instructions
(17) Schedule HC-Q, Assets and Liabilities Measured at Fair Value on a Recurring Basis, removed references to outdated FASB standards in Column Instructions
(18) Schedule HC-Q, Assets and Liabilities Measured at Fair Value on a Recurring Basis, removed references to ASU 2016-01 from and/or added clarifications to item 1
(19) Schedule HC-R, Regulatory Capital, removed references to ASU 2016-01 from and/or added clarifications to items 9, 9.a, 9.b, 29, 40.b
(20) Schedule HC-R, Regulatory Capital, removed references to former FASB standards in item 9d
(21) Schedule HC-R, Regulatory Capital, replaced item 41 with “not applicable”
(22) Schedule HC-R, Regulatory Capital, added changes and clarifications related to the stress capital buffer rule in items 50, 51 and 52
(23) Schedule HC-R, Regulatory Capital, added new line items related to the stress capital buffer rule in items 54.a, 54.b, 54.c, 55, 56, 57, 58, 59, 60, and 61
(24) Schedule HC-R, Regulatory Capital, removed references to ASU 2016-01 from and/or added clarifications to Part II, items 2.b and 9.b
(25) Schedule HC-V, Variable Interest Entities, removed references to former FASB standards General Instructions
(26) Schedule HC-V, Variable Interest Entities, added clarifications to item 1.a

Glossary:

(1) Accrued Interest Receivable, added clarifications for the third accounting policy election
(2) Deposits, added clarifications related to Regulation D changes
(3) Securities Activities, added clarifications related to ASU 2016-01. Also, removed some references to ASU 2016-01

Revisions to the FR Y-9LP for December 31, 2020

Report form changes:

(1) Schedule PI—Parent Company Only Income Statement, clarified items 3.a.; 3.b. and footnote
(2) Schedule PI-A—Cash Flow Statement, clarified footnote
(3) Schedule PC-B—Memoranda, clarified footnote

Instructions:
(1) Schedule PI, clarified items 1.d., 3.a., 3.b
(2) Schedule PI-A, deleted footnote
(3) Schedule PC-B, deleted footnote