

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 MI*
- (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*