LISTING OF REVISIONS

Revisions to the FR Y-9C for March 31, 2021

Report form changes:

1. **Report form cover page:** Updated expiration date to September 30, 2021.

Report form and instructions:

1. **Schedule HI, 2.c.** Revised the threshold measurement dates for report dates through December 31, 2021.
2. **Schedule HI, item 4.** Revised to instruct holding companies that have adopted ASU 2016-13 to report provisions for credit losses on off-balance sheet credit exposures in this line item.
3. **Schedule HI, 5.d.** Added a new non-reportable caption before the existing 5.d items to clarify the treatment of sharing arrangements with third parties.
5. **Schedule HI, 7.d.** Revised to instruct holding companies that have adopted ASU 2016-13 to exclude provisions for credit losses on off-balance sheet credit exposures from this line item and report in HI, Part II, item 7 and include in HI 4.
6. **Schedule HI-B, part II, General Instructions.** Revised instructions for holding companies that have adopted ASU 2016-13 to report provisions for credit losses on off-balance sheet credit exposures in HI-B, Part II, Memorandum 7.
7. **Schedule HI-B, Part II, 5.** Added HI-B, Part II, memorandum 7, to the sum of amounts that would equal Schedule HI, item 4 for holding companies that have adopted ASU 2016-13.
8. **Schedule HI-B, Part II, Memorandum item 5.** Revised instructions for the exclusion of “Provisions for credit losses on off-balance sheet credit exposures” to reference Schedule HI-B, Part II, Memorandum 7.
9. **Schedule HI-B, Part II, Memorandum 7.** Added new line item to collect data on “Provisions for credit losses on off-balance sheet credit exposures.”
10. **Schedule HI-B, Part II, Memorandum 8.** Added new line item to collect data on the “Estimated amount of expected recoveries of amounts previously written off included within the allowance for credit losses on loans and leases held for investment” from holding companies with $5 billion or more in total assets to report. Also, added new footnote for this new item to clarify that term “written off” is used interchangeably with the term “charged off” in the FR Y-9C instructions.
11. **Schedule HI-B, Part I, items 4, 8, and Memorandum item 2.** Revised the threshold measurement dates for report dates through December 31, 2021.
12. **Schedule HI-B, Part II, Changes in Allowance for Credit Losses, Memorandum items 1, 2, 3, and 4.** Revised the threshold measurement dates for report dates through December 31, 2021.

14. Notes to the Income Statement—Predecessor Financial Items. Updated footnote for holding companies that have adopted ASU 2016-13 to report “provisions for credit losses on off-balance sheet credit exposures” in the line item.

15. Schedule HC-B, 4.a., and Memoranda 6.a. through 6.g. Revised the threshold measurement dates for report dates through December 31, 2021.


17. Schedule HC-C, 15. Added new item for “Revolving, open-end loans secured by 1-4 family residential properties and extended under lines of credit in domestic office that have converted to non-revolving closed-end (included in item 1.c.1)”.

18. Schedule HC-C, 16.a. and 16.b. Added instructions for reporting of “Number of Section 4013 loans outstanding” and “Outstanding balance of Section 4013 loans” related to eligible loan modification under Section 4013.


24. HC-N, General Instructions. Revised instructions to clarify the past due and nonaccrual reporting of PCD assets.

25. Schedule HC-N, 8, 12, and Memoranda 1.a.(1) through 1.d.(2), and 1.e.(3) through 1.f.(3)(c). Revised the threshold measurement dates for report dates through December 31, 2021.


30. Schedule HC-R Part I, item 2. Revised instructions to reflect changes under the 5-year transition provision.
31. **Schedule HC-R Part I, item 2.a.** Revised the instructions for the entries that would indicate which CECL transition provision a holding company is using.

32. **HC-R Part I, item 10.(b).** Revised instructions for how advanced approaches holding companies should reflect the transitional amount under the 3 or 5-year transition provision.

33. **Schedule HC-R Part I, item 15.a.** Revised instructions to reflect changes related to the 5-Year 2020 CECL transition provision.

34. **Schedule HC-R Part I, item 15.b.** Revised instructions to reflect changes related to the 5-Year 2020 CECL transition provision.

35. **Schedule HC-R Part I, item 27.** Revised instructions to reflect changes related to the 5-Year 2020 CECL transition provision.

36. **Schedule HC-R Part I, item 29.** Added instructions on the deductions of the quarterly average amount of PPP loans pledged to the PPPLF for purposes of calculating the leverage ratio.

37. **Schedule HC-R, Part I, item 40.a.** Revised instructions to reflect changes related to the 5-Year 2020 CECL transition provision.

38. **Schedule HC-R, Part I, item 40.b.** Revised instructions to reflect changes related to the 5-Year 2020 CECL transition provision.

39. **Schedule HC-R Part I, item 41.** Revised the instructions for Eligible Retained Income.

40. **Schedule HC-R, Part II, item 1.** Added negotiable certificates of deposits purchased through the Money Market Mutual Fund Liquidity Facility to the column C-0% risk weight.

41. **Schedule HC-R, Part II, item 2.a.** Added the exposure amount of held to maturity securities purchased through the Money Market Mutual Fund Liquidity Facility to the column C-0% risk weight.

42. **Schedule HC-R, Part II, item 2.b.** Added the exposure amount of available for sale debt securities purchased through the Money Market Mutual Fund Liquidity Facility to column C-0% risk weight.

43. **Schedule HC-R, Part II, item 4.a.** Added short-term modifications of 1-4 family residential mortgages in response to COVID-19 to column H-50% risk weight. Added related footnote referencing the April 7, 2020, “Interagency Statement on Loan Modifications and Reporting for Financial Institutions Working with Customers Affected by the Coronavirus.”

44. **Schedule HC-R, Part II, item 4.c.** Added U.S. Small Business Administration Paycheck Protection Program loans to column C-0% risk weight.

45. **Schedule HC-R, Part II, item 4.d.** Added U.S. Small Business Administration Paycheck Protection Program loans to column C-0% risk weight.

46. **Schedule HC-R, Part II, item 5.a.** Added short-term modifications of 1-4 family residential mortgages in response to COVID-19 to column H-50% risk weight. Added related footnote referencing the April 7, 2020, “Interagency Statement on Loan Modifications and Reporting for Financial Institutions Working with Customers Affected by the Coronavirus.”

47. **Schedule HC-R, Part II, item 5.c.** Added U.S. Small Business Administration Paycheck Protection Program loans to column C-0% risk weight.

48. **Schedule HC-R, Part II, item 5.d.** Added U.S. Small Business Administration Paycheck Protection Program loans to column C-0% risk weight.

49. **Schedule HC-R, Part II, item 7.** Added the inclusion of assets purchased through the Money Market Mutual Fund Liquidity Facility to column C-0% risk weight. Added Small Business Administration Paycheck Protection Program loans held for trading column C-0% risk weight.
50. Schedule HC-R Part II, item 8. Added instructions for reporting of DTA arising from temporary differences under the CECL 5-year transition provision.

51. Schedule HC-R, Part II, item 8. Added assets purchased through the Money Market Mutual Fund Liquidity Facility reported in HC, item 11 to column C-0% risk weight.

52. Schedule HC-R, Part II, Item 1 through 25 and Memoranda items 1, 2, and 3. Revised the reporting threshold measurement dates for report dates through December 31, 2021.

53. Schedule HC-S, Servicing, Securitization, and Asset Sale Activities, items 6, 10, and Memorandum item 3. Revised the reporting threshold measurement dates for report dates through December 31, 2021.


Glossary:

1. Allowance for Credit Losses. Added instructions related to expected recoveries.

2. Deposits. Revised instructions to clarify the reporting of savings account by reporters that have suspended enforcement of the six-transfer limit under Regulation D. Added footnote to instruct that the option to report as a NOW account is only applicable to institutions that offer NOW accounts.

3. Deposits. Revised instructions to clarify reporting of transaction and non-transaction accounts.

4. Deposits. Revised instructions to clarify the reporting of retail sweep arrangement.

5. Nonaccrual Status. Revised instructions to clarify reporting of a PCD asset as a nonaccrual by a holding company that has adopted ASU 2016-13.

6. Purchased Credit-Deteriorated Assets. Added clarifications on the reporting of purchased credit deteriorated assets.

Revisions to the FR Y-9LP for March 31, 2021

Report form changes:

(1) Schedule PI, 2.c. Revised footnote to instruct holding companies that have adopted ASU 2016-13 to report provisions for credit losses on off-balance sheet credit exposures in this line item.

Instructions:

(1) No changes.