LISTING OF REVISIONS

Revisions to the FR Y-9C for June 30, 2021

Report form changes:

1. Schedule HC-N, Memorandum item 6. Added footnote that indicates the threshold measurement dates for report dates through December 31, 2021.

Report form and instructions:

1. Schedule HI-B, Part II, item 6. Added clarifications related to reporting the initial gross-up amount for the allowance for purchased credit deteriorated assets.
2. Schedule HI-B, Part I, item 7. Updated instructions to include “loans to depository institutions and acceptances of other banks and other loans” charged off and recovered.
7. Schedule HC-R, Part I, item 54. Added new item related to TLAC for U.S. GSIBs and IHCs of Foreign GSIBs to report Outstanding eligible long-term debt (LTD).
10. Schedule HC-R, Part I, item 57. Added new item related to TLAC for U.S. GSIBs and IHCs of Foreign GSIBs to report LTD and TLAC total risk-weighted assets ratios using advanced approaches rule.
16. Schedule HC-R Part II, items 2(a), 2(b), 7 and 8. Revisited the instructions related to TLAC for advanced approaches holding companies.
17. Schedule HC-S, item 1. Clarified instructions related to exclusion of 1-4 family residential mortgages sold to a Federal Home Loan Bank (FHLB) through a Mortgage Partnership Finance Program that the FHLB in turn securitizes.

**Glossary:**

1. **Goodwill: Updated** instructions to clarify the reporting for private company accounting alternatives for goodwill impairment.
2. **Short Position:** Updated instructions to clarify the netting of certain long and short trading positions determined by an identical unique identifier for purposes of the FR Y-9C.
3. **Trading Account: Updated** instructions to clarify the reporting of certain trading revenue.

**Edits**

1. Added new validity edits and quality edits related to TLAC revisions and validity edits and quality edits (See the FR Y-9C Summary of Edit Changes for June 2021 document).

**Revisions to the FR Y-9LP for June 30, 2021**

**Report form changes:**

*(1) No changes.*

**Instructions:**

*(1) No changes.*