Gather the following information before you get started:

- Total assets of the holding company (SC 9, FR Y-9SP)
- Total assets of the subsidiary bank(s) (RC 12, Call Report)
- Total assets of consolidated nonbank subsidiary(ies)
- Intercompany accounts such as cash on deposit at the subsidiary bank; or loans (included in SC 1a, SC 4a, SC 5a, FR Y-9SP), dividends receivable from subsidiary(ies); or taxes receivable from subsidiary(ies)
- Other intercompany accounts specific to your organization

Basic computation of total consolidated assets (single-tier holding company):

Total assets of the holding company (SC 9, FR Y-9SP) + Total assets of the subsidiary bank(s) (RC 12, Call Report) + Total assets of consolidated nonbank subsidiary(ies) = Total assets before eliminations

Then

Total assets before eliminations - Investment in consolidated subsidiary(ies) (included in SC 4a, SC 5a, FR Y-9SP) - Intercompany accounts such as cash on deposit at the subsidiary bank; or loans (included in SC 1a, SC 4c, SC 5c FR Y-9SP), dividends receivable from subsidiary(ies); or taxes receivable from subsidiary(ies) - Other intercompany accounts specific to your organization = Total consolidated assets (SC-M 1)

Please contact your Federal Reserve Bank analyst if you have any questions.