Revisions to the FR Y-9C for December 31, 2019

Report Form:


Report form changes (corresponding Instructional changes):

(1) Schedule HI, item 1(e), item 2(c), item 2(d) item 5(c), item 5(e) and item 5(g). Added a footnote to instruct that these data items are to be completed by HC$s with $5 billion or more, and HC with less than $5 billion should report income and expenses pertaining to these data line items in the “other” categories 1.g, 2.e and 5.l, respectively;

(2) Schedule HI item 5.d(6) and 5.d(7). Added these two new data items that are to be reported only by institutions with less than $5 billion in assets, and included that data items 5.d(1) and through 5.d(5) should be left blank by these institutions;

(3) Schedule HI Memo items 1 and 2. Added that these data items are to be reported by HC$s with $5 billion or more in total assets;

(4) Schedule HI Memo items 6.a through 6.j. Added that these data items are to be completed annually on a calendar year-to-date basis in December report only by HC$s with less than $5 billion and HC$s with total assets $5 billion or more should report quarterly;

(5) Schedule HI Memo items 7.a through 7.p. Added that these items are to be completed annually on a calendar year-to-date basis in December report only by HC$s with less than $5 billion and HC$s with total assets $5 billion or more should report quarterly;

(6) Schedule HI Memo items 8.a(1) through 8.b(2). Added that the data items should be reported by HC$s with $5 billion or more in total assets;

(7) Schedule HI Memo items 9.a through 9.e. Added that the data items should be reported by HC$s with $5 billion or more in total assets;

(8) Schedule HI Memo items 11. Added that the data item should be reported by HC$s with $5 billion or more in total assets;

(10) Schedule HI Memo items 12.a through 12.c. Added that the data items should be reported by HC$s with $5 billion or more in total assets;

(11) Schedule HI Memo items 14.a. through 14.b.(1). Added that the data items should be reported by HC$s with $5 billion or more in total assets;

(12) Schedule HI Memo items 15. Added that the data item should be reported by HC$s with $5 billion or more in total assets;

(13) Schedule HI Memo items 16. Added that the data item is to be completed annually on a calendar year-to-date basis in December report by HC$s with less than $5 billion;

(14) Schedule HI Memo items 17. Added that these items are to be completed semi-annually in June and December and reported quarterly by HC with more than $5 billion;

(15) Schedule HI-B, Part I, item 4(c), Part I. Added new data item 4(c), Column A and B, to be reported only by HC$s with less than $5 in total assets and included that data items 4.a and 4.b should be left blank by these institutions;

(16) Schedule HI-B, Part I, item 6, columns A and B. Added that the data item should be reported by HC$s with $5 billion or more in total assets;

(17) Schedule HI-B, Part I, item 8(c). Added new data item 8(c), column A and B, to be reported only by institution with less than $5 in total assets and included that data items 8.a and 8.b should be left blank by these institutions;
(18) **Schedule HI-B, Part I, Memo item 2, columns A and B.** Added that the data item should be reported by HCs with $5 billion or more in total assets;

(19) **Schedule HI-B, Part I, Memo item 3.** Added that the data item should be completed by HCs with $5 billion or more in total assets;

(20) **Schedule HI-B, Part II, Memo item 1, 2, 3 and 4.** Added that data items should be completed by HCs with $5 billion or more in total assets;

(21) **Schedule HI-C Part I title.** Revised the title of Part I from “Disaggregated data on the Allowance for Loan and Lease Losses” to “Disaggregated data on the Allowance for Loan and Lease Losses to be completed by holding companies with $5 billion or more in total assets”;

(22) **Schedule HI-C, Part I Footnote 3.** Revised to include “in items 1, 3 or 4 on Schedule HI-C, Part I” to the end of existing footnote 3;

(23) **Schedule HI-C, Part II Footnote 1.** Replaced footnote 1, “Only institutions that have adopted ASU 2016-13 are to complete Schedule HI-C, Part II” with “Data items 1-6 are to be completed by holding companies that have adopted ASU 2016-13 and holding companies with less than $5 billion that have not adopted ASU 2016-13 (and chose not to report on HI-C Part I). Holding companies that have less than $5 billion in total assets and have not adopted ASU 2016-13 should report the recorded investment instead of the amortized cost in column A and report items 1-6 semiannually in June and December”;

(24) **Schedule HI-C, Part II, Footnote 5.** Added a new Footnote 5 to instruct that “Only institutions that have adopted ASU 2016-13 are to complete Schedule HI-C, Part II, line items 7 through 11. Institutions with less than $5 billion in total assets should report items 7 through 11 semiannually in the June and December reports only.”;

(25) **Schedule HC-B, item 4.a(4).** Added new data item 4.a(4), columns A through D, to be reported only by institutions with less than $5 billion in total assets and included that data items 4.a.(1) through 4.a.(3) should be left blank by these institutions;

(26) **Schedule HC-C, item 4.c.** Added new data item 4.c, column A, to be reported only by institutions with less than $5 billion in total assets and included that data items 4.a and 4.b, column A, should be left blank by these institutions;

(27) **Schedule HC-C, item 9.b(3).** Added new data item 9.b(3), column A and B, to be reported only by institutions with less than $5 billion in total assets and included that data items 9.b(1) through 9.b(2), column A and B, should be left blank by these institutions;

(28) **Schedule HC-C, item 10.c.** Added new data item 10.c, column A, to be reported only by institutions with less than $5 billion in total assets and included that data items 10.a and 10.b, column A, should be left blank by these institutions;

(29) **Schedule HC-C, Memo item 1.a(1) through 1.f.(3)(c).** Added that data items memo 1.a(1) through 1.f.(3)(c) are to be completed semiannually in June and December by HCs with less than $5 billion in total assets and HCs with $5 billion or more in total assets will continue to report quarterly;

(30) **Schedule HC-C Memo item 1.e.3.** Added new data item 1.e.3 to be reported only by HCs with less than $5 billion in total assets and included that data items 1.e.1 and 1.e.2 should be left blank by these institutions;

(31) **Schedule HC-C Memo items 3 and 4.** Added that memo items 3 and 4 are to be reported only by HCs with $5 billion or more in total assets;

(32) **Schedule HC-C, Memo items 12.e.** Added new data item 12.e, column A through C, to be reported only by institutions with less than $5 billion in total assets on a semiannual basis
and included that data items 12.a through 12.d should be left blank by these institutions;

(33) Schedule HC-D. Revised the Schedule HC-D reporting threshold to be completed by HCs with $5 billion or more in total assets;

(34) Schedule HC-K, item 4(a). Added that data item 4(a) is to be reported by HCs with $5 billion or more in total assets;

(35) Schedule HC-L, item 1(b)(1), 1(b)(2) and 1(d). Added that data items 1(b)(1), 1(b)(2) and 1(d) are to be reported by HCs with $5 billion or more in total assets;

(36) Schedule HC-L, item 2.a and 3.a. Revised the reporting threshold for data items 2.a and 3.a from $1 billion to $5 billion in total assets;

(37) Schedule HC-L, item 7(a) through 7.d.(2)(b). Added that data item 7(a) through 7.d.(2)(b) are to be reported by HCs with $5 billion or more in total assets;

(38) Schedule HC-L, item 7(c). Added Footnote 2 to instruct that the “Sum of items 7.c.(1)(a) and 7.c.(2)(a), must equal sum of items 7.a.(1) through (4), column A. Sum of items 7.c.(1)(b), 7.c.(2)(b), and 7.c.(2)(c) must equal sum of items 7.a.(1) through (4), column B.”;

(39) Schedule HC-L, item 7(d)(1). Added Footnote 3 to instruct that the “Sum of items 7.d.(1)(a) and (b), columns A through C, must equal sum of items 7.a.(1) through (4), column A.”;

(40) Schedule HC-L, item 7(d)(1). Added Footnote 4 to instruct that the “Sum of items 7.d.(2)(a) and (b), columns A through C, must equal sum of items 7.a.(1) through (4), column B.”;

(41) Schedule HC-L, item 11(a) through 14.b(2). Added that data items 11(a) through 14.b(2) are to be reported by HCs with $5 billion or more in total assets;

(42) Schedule HC-M, item 6.(a)(1)(a)(1) through 6.d. Added that data items 6.(a)(1)(a)(1) through 6.d. are to be reported by HCs with $5 billion or more in total assets;

(43) Schedule HC-N, item 8.c. Added new data item 8.c, column A, B and C, to be reported only by HCs with less than $5 billion in total assets and included that data items 8.a and 8.b, column A, B and C, should be left blank by these institutions;

(44) Schedule HC-N, item 9, Footnote 3. Added Footnote 3 to instruct that for holding companies with less than $5 billion in total assets, the total loans and leases is sum of items 1 through 7 plus 8.c;

(45) Schedule HC-N, item 12. Added that data items 12(a)(1)(a) through 12(f) are to be reported only by HCs with $5 billion or more in total assets;

(46) Schedule HC-N, Memo item 1. Added that data items memo 1.a(1) through 1.d.(2) and 1.e.(3) through 1.f.(3)(c) are to be completed semiannually in June and December by HCs with less than $5 billion;

(47) Schedule HC-N, Memo item 1.e(3). Added new data item Memo item 1.e(3), columns A, B and C, to be reported only by HCs with less than $5 billion in total assets and included that data items Memo item 1.e(1) and 1.e(2), columns A, B and C, should be left blank by these institutions;

(48) Schedule HC-N, Memo item 6. Revised the reporting threshold of data item 6 from HCs with total consolidated assets of $1 billion to $5 billion;

(49) Schedule HC-P. Revised the Schedule HC-P reporting threshold to be completed by HCs with $5 billion or more in total assets;

(50) Schedule HC-Q. Revised the Schedule HC-Q reporting threshold to be completed by HCs with $5 billion or more in total assets;

(51) Schedule HC-R, Part I, Capital buffer. Added an asterisk to instruct HCs to “Report each ratio and buffer as a percentage, rounded to four decimal places, e.g.12.3456”;

(52) Schedule HC-R, Part II, Risk-Weighted Assets. Added to the top of the section that “Items 1
through 25 (columns A through U as applicable) are to be reported semiannually in June and December by HCs with less than $5 billion in total consolidated assets”;

(53) Schedule HC-R, Part II, Risk-Weighted Assets, footnotes 4, 10, 17 and 31 – Deleted “exposures to which the collateral haircut approach is applied” from Footnotes 4, 10, 17 and 31;

(54) Schedule HC-R, Part II, Risk-Weighted Assets, Footnote 22. Added that “Item 11, Column A, must equal Schedule HC, item 12” to the end of footnote 22;

(55) Schedule HC-R, Part II, Risk-Weighted Assets, line item 26 through 31. Added that “Item 26 through 31 are to be reported quarterly by all holding companies”;

(56) Schedule HC-R, Part II, Risk-Weighted Assets, Memo items 1, 2 and 3 column A, B and C. Added that “Memoranda items 1, 2 and 3 column A, B and C are to be reported semiannually in June and December by HCs with less than $5 billion in total assets”;

(57) Schedule HC-S. Revised the Schedule HC-S reporting threshold to be completed by HCs with $5 billion or more in total assets and

(58) Schedule HC-V. Revised the Schedule HC-V reporting threshold to be completed by HCs with $5 billion or more in total assets.

Revisions to the FR Y-9LP for December 31, 2019

Report Form and Instructions – None