



The Federal Reserve Bank of New York
Statistics Function

FFIEC 002 Historic Reporting Changes

Reflects changes made since 2000

Date

Description

September 2009

Schedule O

- The FFIEC 002 reporting form and instructions were revised to incorporate the recently extended temporary increase in the standard maximum deposit insurance amount from \$100,000 to \$250,000 per depositor by requiring branches and agencies to report the amount and number of deposit accounts (other than retirement deposit accounts) of (1) \$250,000 or less and (2) more than \$250,000 in Schedule O, Memoranda Lines 1.a and 1.b.

- In addition, branches and agencies with \$1 billion or more in total assets are required to report the estimated amount of uninsured deposits as of the quarter-end report date based on an insurance limit of \$250,000 in Schedule O, Memoranda Line 2.

June 2009

Cover Page

- Added contact information for third and fourth contacts in the USA Patriot Act Section 314(a) Anti-Money Laundering section for optional contact information.

March 2009

Schedule O

- Eliminated the primary and secondary contact fax number from the cover page and eliminated items 1 through 7 and Memorandum items 4 and 5 and renumbered items A through F to items 1 through 6 and memoranda items 6 to memoranda items 4 on Schedule O.
- Updated the instructions for Memorandum item 3 to indicate that data for this item is collected annually as of December 31.

December 2008

Schedule O

- Added two items for institutions participating in the Temporary liquidity Guarantee (TLG) Program to report the amount (item M.6.a) and number (item M.6.b) of noninterest bearing transaction accounts, as defined, over \$250,000, including amounts swept from noninterest-bearing transaction accounts into noninterest-bearing savings accounts.

September 2008 FFIEC 002

- Added contact information for "Chief Financial Officer (or Equivalent) Signing the Reports" and "Other Person to Whom Questions about the Reports Should be Directed". This information is being requested to

facilitate communication between the Agencies and the branch or agency concerning the FFIEC 002.

Schedule RAL

- Re-titled "Federal Funds sold with depository institutions in the U.S (item 1.d.1.a) to "Federal Funds Sold with commercial banks in the U.S.
- Re-titled "Federal Funds sold with others" (item 1.d.1.b) to "Federal Funds sold with nonbank brokers and dealers in securities"
- Renumbered "Federal Funds sold with others" (item 1.d.1.b) to (item 1.d.1.c).
- Eliminated "Customers' liability to this branch or agency on acceptances outstanding: U.S. addressees (domicile)" (item 1.g.(1)) and "Customers' liability to this branch or agency on acceptances Outstanding: Non-U.S. addressees (domicile)" (item 1.g.(2))
- Re-titled "Federal Funds Purchased with depository institutions in the U.S (item 4.b.1.a) to "Federal Funds purchased with commercial banks in the U.S.
- Re-titled "Federal Funds Purchased with others" (item 4.b.1.b) to "Federal Funds Purchased with nonbank brokers and dealers in securities"
- Renumbered "Federal Funds Purchased with others" (item 4.b.1.b) to (item 4.b.1.c).
- Eliminated "Branch or agency liability on acceptances executed and outstanding" (item 4.d).

- Added Memoranda items 5.a, "Loans held for trading (included in Schedule RAL, item 1.f.(2): Loans secured by real estate", 5.b, "Commercial and industrial loans", and 5.c, "Other loans").
- Added Memoranda items 6.a, "Unpaid principal balance of loans held for trading (reported in Schedule RAL Memorandum item 5) Loans secured by real estate", 6.b, "Commercial and industrial loans", and 6.c, "Other loans").

Schedule C

- Separated "Loans secured by real estate" (item 1) into "Construction, land development, and other land loans" (item 1.a), "Loans secured by farmland (including farm residential and other improvements" (item 1.b), "Revolving, open-end loans secured by 1-4 family, residential properties and extended under lines of credit" (item 1.c(1), "Closed-end loans secured by 1-4 family residential properties" (item 1.c(2), "Loans secured by multifamily (5 or more) residential properties" (item 1.d), "Loans secured by nonfarm nonresidential properties" (item 1.e).
- Eliminated "Holdings of own acceptances included in Schedule C, part I, item 4" (Memoranda item 2).
- Added Memoranda items 5.a, "loans measured at fair value (reported in Schedule C part I items 1 through 8): Loans secured by real estate", 5.b, "Commercial and industrial loans", and 5.c, "Other loans").
- Added Memoranda items 6.a, "Unpaid principal balance of loans measured at fair value (reported in Schedule C part I memorandum item 5): Loans secured by real estate", 6.b, "Commercial and industrial loans", and 6.c, "Other loans").

Schedule E

- Added Memoranda items 1.b, "Individual Retirement Accounts (IRAs) and Keogh Plan accounts included in Memorandum item 1.a, "Time deposits of \$100,000 or more," above."

Schedule L

- Eliminated "Participations in acceptances conveyed to others by the reporting branch or agency (as described in the instructions)" (item 5).
- Eliminated the memoranda items and relocated "Notional amount of all credit derivatives" to (item 6.a), this item was separated into "Credit default swaps" (item 6.a.(1)), "Total return swaps" (item 6.a.(2)), "Credit options" (item 6.a.(3)), "Other credit derivatives" (item 6.a.(4)).
- Renumbered the fair value of credit derivatives to item 6.b.

Schedule M part V

- Eliminated "Participations in acceptances conveyed to others by the reporting branch or agency (as described in the instructions)" (item 5).
- Eliminated the memoranda items and relocated "Notional amount of all credit derivatives" to (item 6.a), this item was separated into "Credit default swaps" (item 6.a.(1)), "Total return swaps" (item 6.a.(2)), "Credit options" (item 6.a.(3)), "Other credit derivatives" (item 6.a.(4)).
- Renumbered the fair value of credit derivatives to item 6.b.

Schedule Q

- Added Schedule Q, Other Data for Deposit Insurance Assessments. This Schedule captures information on financial assets and liabilities measured at fair value under FAS 157 and FAS 159.

Schedule S

- Re-titled Column G to "Participations in acceptances conveyed to others by the reporting branch or agency (as described in the instructions)" (item 5).

June 2008 FFIEC 002

Schedule O

- The form and instructions for Schedule O have been revised to replace items 1 through 7 and Memorandum items 4 and 5 (including their sub items) with the following six items:

Item A, "Total deposit liabilities before exclusions (gross) as defined in Section 3(1) of the Federal Deposit Insurance Act and FDIC regulations."

Item B, "Total allowable exclusions (including foreign deposits)."

Item C, "Total foreign deposits (included in item B above)."

Item D, "Total daily average of allowable exclusions (gross) as defined in Section 3(1) of the Federal Deposit Insurance Act and FDIC regulations."

Item E, "Total daily average of allowable exclusions (including foreign deposits)."

Item F, "Total daily average of foreign deposits (included in item E above)."

September 2006 FFIEC 002

Schedule O

- The form and instructions for Schedule O were revised to reflect the deposit insurance limits in effect for "retirement deposit accounts" and other deposit accounts on the report date, which are \$250,000 and \$100,000 respectively.
- Memorandum items 1.a(1) through 1.b(2) of Schedule O were modified to exclude retirement accounts, which are reported in four new Memorandum items 1.c.(1) through 1.d.(2).
- Memorandum items 2.a and 2.b of Schedule O were being replaced with Memorandum item 2, "Estimated amount of uninsured deposits in the branch (excluding IBF)," and are completed only by branches with \$1 billion or more in total claims on nonrelated parties.

March 2004 FFIEC 002

Schedule RAL and Glossary

- The instructions and Glossary entries for "Federal funds sold," "Federal funds purchased," "Securities purchased under agreements to resell" and "Securities sold under agreements to repurchase" were revised to be consistent with the domestic bank Call Report (FFIEC 031-041). Security resale and repurchase agreements that mature in one business day or roll over under a continuing contract are no longer reported in "Federal funds sold or purchased", they are reported in "Securities purchased under agreements to resell" or "Securities sold under agreements to repurchase" regardless of maturity.

Schedule L

- The requirement that only branches or agencies with total assets of \$100 million or more are required to complete item 12, "Gross fair values of derivative contracts," has been deleted. The exemption from reporting the fair values of derivative contracts for branches and agencies with less than \$100 million in assets originated predates FASB Statement No. 133, *Accounting for Derivative Instruments and Hedging Activities* (FAS 133). FAS 133 requires all derivatives to be measured at fair value and reported on the balance sheet as assets or liabilities. Because branches and agencies with less than \$100 million in assets that have derivatives now have to regularly report the fair value derivative contracts, they have the information necessary to disclose the fair value of their derivatives in Schedule L.

Schedule M

- Removed the exemption for branches and agencies with total assets of \$100 million or more, to report "Gross fair values of derivative contracts," (item 12).
- Added "Gross positive fair value," (Memoranda item 1.a) and 1.b, "Gross negative fair value" (Memoranda item 1.b) to Memoranda item 1, "Notional amount of all credit derivatives on which the reporting branch or agency is the guarantor," and added "Gross positive fair value," (Memoranda item 2.a) and "Gross negative fair value," (Memoranda item 2.b.) to Memoranda item 2, "Notional amount of all credit derivatives on which the reporting branch or agency is the beneficiary." The new items will provide a better measure of credit and market risk for credit derivatives entered into with related depository institutions, particularly for branches and agencies with large positions in such credit derivatives.

Report Form and Instructions URL:

http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_20040331_f.pdf

June 2003

FFIEC 002

- Added "Patriot Act Contact Information." This information is being requested to identify points-of-contact who are in charge of your depository institution's Section 314(a) searches and who could be contacted by federal law enforcement officers for additional information related to anti-terrorist financing and anti-money laundering.

Report Form and Instructions URL:

http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_20030630_f.pdf

March 2003

FFIEC 002

- Added "Emergency Contact Information." This information is being requested so the Agencies can distribute critical, time sensitive information to emergency contacts at U.S. branches or agencies.

Schedule RAL

- Split "Mortgage-backed securities" (item 1.c(2)) into "Issued or guaranteed by U.S. Government agencies" (item 1.c(2)a) and "Other" (item 1.c.(2)b). The breakdown will provide information on the composition of mortgage-backed securities held by branches and agencies.
- Split "Federal funds sold and securities purchased under agreements to resell" (item 1.d.) into "Federal funds sold" (item 1.d.(1)), "With depository institutions in the U.S." (item 1.d.(1)a), "With others" (item 1.d.(1)b), "Securities purchased under agreements to resell" (item 1.d.(2)), "With depository institutions in the U.S." (item 1.d.(2)a), and "With others" (item 1.d.(2)b). The breakdown will provide greater insight into the liquidity of branches and agencies.
- Split "Federal funds purchased and securities sold under agreements to repurchase" (item 4.b.) into "Federal funds purchased" (item 4.b.(1)), "With depository institutions in the U.S." (item 4.b.(1)a), "With others" (item

4.b.(1)b), "Securities sold under agreements to repurchase" (item 4.b.(2)), "With depository institutions in the U.S." (item 4.b.(2)a), and "With others" (item 4.b.(2)b).

- Split "Trading assets" (item 1.f) into "U.S. Treasury and agency securities" (item 1.f(1)) and "Other trading assets" (item 1.f(2)). The breakdown will provide information on the composition of the trading assets of branches and agencies.

Schedule L

- Added Memoranda items 1.a., "Gross positive fair value" and 1.b., "Gross negative fair value" to Memoranda item 1., "Notional amount of all credit derivatives on which the reporting branch or agency is the guarantor."
- Added Memoranda items 2.a., "Gross positive fair value" and 2.b., "Gross negative fair value" to Memoranda item 2., "Notional amount of all credit derivatives on which the reporting branch or agency is the beneficiary."

Schedule O

- Changed the captions for Memorandum items 1.a., "Deposit accounts of \$100,000 or less" and 1.b., "Deposit accounts of more than \$100,000" to reflect the deposit insurance limits in effect on the report date that are to be used as the basis for reporting the number and amount of deposit accounts in Memorandum item 1.

Schedule S

- Split "Standby letters of credit, subordinated securities, and other enhancements" (item 2.b.) into two items, one for securitization credit enhancements that are on-balance sheet assets and another for other credit enhancements.

Report Form and Instructions URL:

http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_200303.pdf

June 2001

FFIEC 002

Schedule RAL

- Added "Mortgage-backed securities" (item 1.c(2)) and "Other asset-backed securities" (item 1.c(3)) to segregate branch and agency holdings of mortgage-backed securities and other asset-backed securities.
- Combined "Federal funds sold and securities purchased under agreements to resell," "With U.S. branches and agencies of other foreign banks" (item 1.d(1)) and "With other commercial banks in the U.S." (item 1.d(2)).
- Combined "Federal funds purchased and securities sold under agreements to repurchase," "With U.S. branches and agencies of other foreign banks" (item 4.b(1)), and "With other commercial banks in the U.S." (item 4.b(2)).
- Re-titled "Mutual fund and annuity sales during the quarter" (Memorandum item 9) as "Assets under the reporting branch or agency's management in proprietary mutual funds and annuities." In addition, branches and agencies without proprietary mutual funds and annuities no longer need to report any information on their involvement with these products.
- Eliminated "Amount of assets netted against liabilities to nonrelated parties (excluding deposits in insured branches) on the balance sheet in accordance with generally accepted accounting principles" (Memorandum item 12).
- Changed "FDIC asset maintenance requirement (for FDIC insured branches only): Average liabilities" (item S.3(a)) to collect average liabilities for the calendar quarter preceding the quarter ending on the report date.

Schedule A

- Eliminated "Noninterest-bearing balances due from commercial banks in the U.S. (including their IBFs)" (Memorandum item 1).

Schedule C

- Combined "Loans to depository institutions" and "Acceptances of other banks" (items 2 and 5, respectively).

Schedule E

- Eliminated the reporting of demand deposits by category of depositor in column B. A category breakdown of total transaction accounts is reported in column A, which includes demand deposits.
- Combined "Certified and official checks" (item 6) and deposits of "Individuals, partnerships, and corporations" (item 1).

Schedule L

- Eliminated "Participation in acceptances acquired by the reporting (non-accepting) branch or agency" (item 6).
- Eliminated the following items in accordance with FAS Statement No. 133: "Gross notional amount of derivative contracts held for purposes other than trading that are not marked to market" (item 11.b) and the gross positive and gross negative fair values of derivatives held for purposes other than trading that are not marked to market (items 12.c(1) and 12.c(2)).

Schedule M

- Eliminated "Participation in acceptances acquired from related depository institutions by the reporting (non-accepting) branch or agency" (item 6).
- Eliminated the following items in accordance with FAS Statement No. 133: "Gross notional amount of derivative contracts held for purposes other than trading that are not marked to market" (item 11.b) and the gross positive and gross negative fair values of derivatives held for purposes other than trading that are not marked to market (items 12.c(1) and 12.c(2)).

Schedule N

- Eliminated "Replacement cost of [past due derivative] contracts with a positive replacement cost" (Memorandum item 2.b).
- Re-titled the caption for Memorandum item 2 as "Fair value of amounts carried as assets."
- Eliminated the confidential treatment currently provided for "Past Due, Non-accrual and Restructured Loans."

Schedule S

- Added Schedule S, Securitization and Asset Sale Activities. This schedule captures information relating to securitization and asset sale activities.

Schedule T

- Effective with the December 2001 report, U.S. branches and agencies of foreign banks that file the existing FFIEC 001 will file Schedule T, Fiduciary and Related Services. The FFIEC 001 is no longer required.

Report Form and Instructions URL:

http://www.ffiec.gov/PDF/FFIEC_forms/FFIEC002_200106.pdf