



The Federal Reserve Bank of New York
Statistics Function

FR Y-9SP Historic Reporting Changes

Reflects changes made since 2004

Date	Description
June 30, 2004	<p data-bbox="569 784 751 816">FR Y-9SP</p> <ul data-bbox="569 865 1864 1154" style="list-style-type: none"><li data-bbox="569 865 1608 898">➤ The Income Statement has been labeled "Schedule SI".<li data-bbox="569 902 1822 967">➤ On the Balance Sheet, Assets and Liabilities and Equity Capital have been labeled "Schedule SC".<li data-bbox="569 976 1864 1040">➤ Memoranda items have been broken out into a separate schedule and labeled "Schedule SC-M".<li data-bbox="569 1049 1822 1154">➤ Added a new line item, "E-mail address", to the cover page to provide an additional means to contact reporters with questions about this report.

Report form and instructions URL:
http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9SP20040630_f.pdf

December 2002

FR Y-9SP

- Re-titled the caption on the Balance Sheet, Memoranda item 13, to remove the cross-reference to Memoranda item 10. The caption now reads "Notes payable to special-purpose subsidiaries that issued trust preferred securities (included in Balance Sheet, item 14.b)."

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9SP20021223_f.pdf

June 2002

FR Y-9SP

- Added a new Memorandum item 3, "Interest expense paid to special-purpose subsidiaries that issued trust preferred securities."
- Added the following items for the reporting of significant amounts of other assets: "Accounts receivable" (item 11.a), "Income taxes receivable" (item 11.b), "Premises and fixed assets" (item 11.c), "Net deferred tax assets" (item 11.d), and "Cash surrender value of life insurance policies" (item 11.e).
- Added the following items for the reporting of significant amounts of other liabilities: "Accounts payable" (item 12.a), "Income taxes payable" (item 12.b), "Dividends payable" (item 12.c), and "Net deferred tax liabilities" (item 12.d).
- Added item 13, "Notes payable to special-purpose subsidiaries that issued trust preferred securities."

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9SP20020701_f.pdf

June 2001

FR Y-9SP

- Moved the income statement to precede the balance sheet to align the FR Y-9SP with the Call Report.

- Replaced "Net unrealized holding gains (losses on available-for-sale securities)" (formerly 16.d) and "Accumulated net gains (losses) cash flow hedges" (formerly 16.e) with "Accumulated other comprehensive income." The new item includes all "other comprehensive income" (item 16.d) as defined by FAS No. 130.
- Replaced "Accumulated net gains (losses) on cash flow hedges" (item 16.e) with "Other equity capital components."
- Eliminated "Mandatory convertible securities, net" (Memo item 4).
- Changed "Total consolidated assets of the bank holding company" (item 1) such that now it must be completed by all bank holding companies filing the FR Y-9SP.

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9SP20010630_f.pdf