



The Federal Reserve Bank of New York  
Statistics Function

## FR Y-7N Historic Reporting Changes

Reflects changes made since 2007

Date	Description
June 2007	<p data-bbox="667 662 793 701"><b>FR Y-7N</b></p> <p data-bbox="667 701 850 740"><b>Schedule IS</b></p> <ul data-bbox="667 740 1911 958" style="list-style-type: none"><li data-bbox="667 740 1911 844">➤ Form and instructions updated to include Fees and commissions from annuity sales (item 5.a.9) and memorandum (item 1) to include net fair value changes for instruments accounted for under a fair value option.</li><li data-bbox="667 876 1911 958">➤ Clarification of the definition of related organizations in the Income Statement Instructions (page 4).</li></ul> <p data-bbox="667 990 865 1029"><b>Schedule BS</b></p> <ul data-bbox="667 1029 1911 1136" style="list-style-type: none"><li data-bbox="667 1029 1911 1136">➤ Form and instructions updated to include General and limited partnership shares and interests (item 18.e) and a memorandum (items 1.a and 1.b) to include total assets and liabilities measured under a fair value option.</li></ul> <p data-bbox="667 1169 1180 1208"><b>Notes to the Financial Statements</b></p> <ul data-bbox="667 1208 1911 1250" style="list-style-type: none"><li data-bbox="667 1208 1911 1250">➤ Form updated to include Notes to the Financial Statements.</li></ul> <p data-bbox="667 1282 1911 1356">Reporting Form and Instructions URL: <a href="http://www.federalreserve.gov/boarddocs/reportforms/ReportDetail.cfm">http://www.federalreserve.gov/boarddocs/reportforms/ReportDetail.cfm</a></p>

**September 2005**

**FR Y-7N  
Schedule BS**

- Form and instructions clarified to indicate that subsidiaries that are not in corporate form should report their entire net worth in item 18.f instead of the sum of items 18.a through 18.e on the Balance Sheet.

Reporting Form and Instructions URL:

<http://www.federalreserve.gov/boarddocs/reportforms/ReportDetail.cfm>

**June 2005**

**FR Y-7N**

**Reporting Instructions**

- Clarification of the definition of related organizations in the General Instructions (page 5) and Balance Sheet Instructions (page 4).

Reporting Form and Instructions URL:

<http://www.federalreserve.gov/boarddocs/reportforms/ReportDetail.cfm>