



The Federal Reserve Bank of New York  
Statistics Function

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**FR Y-11 Historic Reporting Changes**

Reflects changes made since 2011

Date	Description
March 2011	<p data-bbox="569 748 726 781"><b>FR Y-11</b></p> <p data-bbox="569 834 816 867"><b>Schedule IS</b></p> <ul data-bbox="569 878 1902 1019" style="list-style-type: none"><li data-bbox="569 878 1902 1019">➤ Re-title the caption for "Net change in fair values of financial instruments accounted for under a fair value option, by adding the parenthetical (included in items 5.a.(3), 5.a.(6), 5.a.(10) and 5.b above)for Memoranda item 2.</li></ul> <p data-bbox="569 1068 863 1101"><b>Schedule BS-A</b></p> <ul data-bbox="569 1112 1902 1256" style="list-style-type: none"><li data-bbox="569 1112 1902 1256">➤ Clarify the caption for Schedule BS-A, Loans and Lease Financing Receivables, data item 7.d, Restructured loans and leases, to clearly indicate that the loans to be reported in this item should be troubled debt restructurings and to exclude leases.</li></ul>
December 2009	<p data-bbox="569 1305 726 1338"><b>FR Y-11</b></p> <p data-bbox="569 1386 863 1421"><b>Schedule BS-M</b></p>

- Re-titled the caption of "Loans that are past due 90 days or more or nonaccruing" (line 6.f.(1)) to "Loans that are past due 90 days or more" to remove the item caption for nonaccruing loans.

**March 2009**

**FR Y-11**

**Schedule BS-M**

- Added new item, "Securities of U.S. government and its agencies" (line 6.a.), "Securities of all foreign governments and official institutions" (line 6.b.), "Equity securities" (line 6.c.), "Corporate bonds, notes and debentures" (line 6.d.), Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts" (line 6.e.), "Loans that are past due 90 days or more or nonaccruing, fair value" (line 6.f.(1)(a)), "Loans that are past due 90 days or more or nonaccruing, Unpaid principal balance" (line 6.f.(1)(b)), and "Other (including commercial paper)" (line 6.g.).

**March 2008**

**FR Y-11**

**Reporting Criteria**

- Effective March 31, 2008, reporting by subsidiaries that were created for the purpose of issuing trust preferred securities were eliminated to substantially reduce burden on the industry.

**Schedule IS**

- Added new Memoranda item 2, "Memorandum item 2 is to be completed by nonbank subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.", "Net change in fair values of financial instruments accounted for under a fair value option." (line 2.).

### **Schedule BS**

- Added new Memoranda, "Memoranda items 1.a and 1.b are to be completed by nonbank subsidiaries that have elected to account for financial instruments or servicing assets and liabilities at fair value under a fair value option.", "Financial assets and liabilities measured at fair value under a fair value option", "Total Assets" (line 1.a.) and "Total Liabilities" (line 1.b.).

### **FR Y-11S**

- Added new item, "Has the nonbank subsidiary elected to account for certain assets and liabilities under a fair value option with changes in fair value recognized in earnings?" (line 5.).

**March 2007**

### **FR Y-11**

#### **Schedule IS**

- Added new item, "Noncash income from negative amortization on closed-end loans secured by 1-4 family residential properties (included in Schedule IS, item 1.a)," (Memorandum item 1).

#### **Schedule BS-A**

- Added new Memoranda item 1 item, "Closed-end loans with negative amortization features secured by 1-4 family residential properties." to capture three new items "Total carrying amount of closed-end loans with negative amortization features secured by 1-4 family residential properties," (line 1.a.), "Total maximum remaining amount of negative amortization contractually permitted on closed-end loans secured by 1-4 family residential properties," (line 1.b.) and "Total amount of negative amortization on closed-end loans secured by 1-4 family residential properties included in the carrying amount reported in Memorandum item 1.a. above." (line 1.c.).

**March 2006**

**FR Y-11**

**Reporting Criteria**

- Effective March 31, 2006, the reporting criteria for quarterly FR Y-11 reporters was revised to be consistent with the new asset threshold for FR Y-9C reporters that increased from \$150 million to \$500 million and to reduce burden. Specifically, a top-tier bank holding company (BHC) must file the FR Y-11 quarterly for each nonbank subsidiary that it owns and controls if the top-tier BHC files the FR Y-9C and the subsidiary has (a) total assets of \$1 billion or more, or (b) total off-balance-sheet activities of at least \$5 billion, or (c) equity capital of at least 5 percent of the top-tier BHC's consolidated equity capital, or (d) operating revenue of at least 5 percent of the top-tier BHC's consolidated operating revenue.

**Schedule BS**

- Added new item, "General and limited partnership shares and interest," (line 18.e.).
- Renumbered "Other equity capital components" as 18.f. and "Total equity capital" as 18.g.

**Schedule BS-M**

- Expanded scope of "Loans and other assets servicing portfolio," (line Memoranda item 2) to include assets other than loans in the servicing portfolio.

**December 2002**

**FR Y-11**

**Schedule IS**

- Re-titled the caption of "Provision for credit losses" (item 4) to "Provision for loan and lease losses."
- Combined "Realized gains and losses on held-to-maturity-securities"

(item 6.a) and "Realized gains and losses on available-for-sale securities" (item 6.b) into "Realized gains and losses on securities not held in trading accounts" (item 6).

- Eliminated the three-way breakout of "Non-interest expense: Pertaining to related organization" (item 7.b).

#### **Schedule IS-A**

- Eliminated the two-way breakout of "LESS: Cash dividends declared" (item 4).

#### **Schedule IS-B**

- Expanded the allowance for loan and lease loss items by: moving "Recoveries" and "LESS: Charge-offs" to this schedule, adding "Provisions for lease and loan losses" (item 4), "Balance at the end of the current period" (item 6), "Balance most previously reported for end of previous calendar year" (item 1), and "Adjustment" (item 5) to reconcile the allowance for loan and lease losses.

#### **Schedule BS**

- Eliminated "Federal funds sold and securities purchased under agreements to resell" (item 3).
- Eliminated the two-way breakout of "Other real estate owned" (item 7).
- Moved "Investments in other companies" (item 8), "Intangible assets" (item 9), "Goodwill" (item 9.a), "Mortgage servicing assets, (item 9.b), and "Other identifiable intangibles" (item 9.c) to a new Memoranda Schedule.
- Added "Claims on nonrelated organizations" (item 8).
- Moved the related breakout of "Balances with related institutions, gross" (item 11), "Balances due from bank holding company (parent companies only), gross" (item 11.a), "Balances due from subsidiary banks of bank holding company, gross" (item 11.b) and "Balances due

from other nonbank subsidiaries of bank holding company, gross" (item 11.c) to a new Memoranda Schedule. The total of these items "Balances due from related institutions, gross" is now collected on the balance sheet.

- Eliminated "Deposits" (item 13).
- Combined the two-way breakout of "Borrowing with a remaining maturity of one year or less" (item 15).
- Moved the related breakout of "Balances due to related institutions, gross" (item 18), "Balances due to bank holding company (parent companies only), gross" (item 18.a), "Balances due to subsidiary banks of bank holding company, gross" (item 18.b) and "Balances due to other nonbank subsidiaries of bank holding company, gross" (item 18.c) to a new Memoranda Schedule. The total of these items "Balances due to related institutions, gross" is now collected on the balance sheet.
- Combined the two-way breakout of preferred and common stock into "Stock" (item 18.a).

#### **Off-balance sheet items**

- Moved "Assets sold with recourse" (item 32) to the new Memoranda Schedule.

#### **Schedule BS-A**

- Combined "To U.S. addressees" (item 6.a) and "To non-U.S. addressees" (item 6.b) into "Total loans and lease financing receivables" (item 6).
- Re-titled "Loans and leases restructured and included in past due and nonaccrual loans" (item 7.d) as "Restructured loans and leases in items 7.a through 7.c above (and not reported in item six above)."
- Eliminated "Loans and leases restructured and in compliance with modified terms."
- Added Schedule BS-M Memoranda.

Report Form and Instructions URL:

[http://www.federalreserve.gov/boarddocs/reportforms/forms/FR\\_Y-11--FR\\_Y-11S20021204\\_f.pdf](http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-11--FR_Y-11S20021204_f.pdf)