



The Federal Reserve Bank of New York
Statistics Function

FR Y-9LP Historic Reporting Changes

Reflects changes made since 2011

Date	Description
March 2011	FR Y-9LP Schedule PC-B <ul style="list-style-type: none"><li data-bbox="472 836 1890 982">➤ Revised the caption for "Loans of the parent restructured in trouble debt restructurings that are in compliance with their modified terms" (item 8) to clearly indicate that the loans to be reported in this item should be troubled debt restructurings and to exclude leases. <p data-bbox="472 1023 1816 1128">Report Form and Instructions URL: http://www.federalreserve.gov/reportforms/forms/FR Y-9LP20110331 f.pdf http://www.federalreserve.gov/reportforms/forms/FR Y-9LP20110331 i.pdf</p>
March 2008	FR Y-9LP Fair Value Changes <ul style="list-style-type: none"><li data-bbox="472 1291 1669 1398">➤ Added a new item (memoranda 5, "Net change in fair value of financial instruments or servicing assets and liabilities at fair value under a fair value option") was added to

Schedule PI.

- Added a new items (memoranda items 1, "Financial assets and liabilities measured at fair value under a fair value option", 1.a, "Total assets" and 1.b, "Total liabilities") were added to Schedule PC.

Cash Flow Statement

- Added a new item (item 5, "Outlays for business acquisitions") was added to Schedule PI-A, Part II.
- Added a new item (item 6, "Proceeds from business divestitures") was added to Schedule PI-A, Part II.
- Schedule PI-A, Part III, items 1 and 2 were combined into item 1, "Net change in purchased funds and other short-term borrowings".

Report Form and Instructions URL:

http://www.federalreserve.gov/reportforms/forms/FR_Y-9LP20080331_f.pdf

March 2005

FR Y-9LP

Schedule PC-B

- The caption for item 15 was revised to clarify that the item applies to consolidated nonbank and thrift subsidiaries.

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20050331_i.pdf

March 2003

FR Y-9LP

Schedule PC-B Memoranda

- Added a new item to capture total combined loans and leases of nonbank subsidiaries (item 15.b) and a new item to capture total aggregate operating revenue of nonbank subsidiaries (item 15.c).

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20030331_f.pdf

June 2002

FR Y-9LP

Schedule PI

- Added a new Memoranda item to capture interest expense paid to special-purpose subsidiaries that issue trust preferred securities (item M.4).

Schedule PC-B Memoranda

- Added a new item to capture notes payable to special-purpose subsidiaries that issued trust preferred securities (included in Schedule PC, item 18.b and item 5.b above) (item 16).

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20020701_f.pdf

March 2001

FR Y-9LP

Schedule PC

- Eliminated "Allocated transfer risk reserve" (former item 4.f) from the balance sheet. BHCs will now report "Loans, net of unearned income"

(item 4.c) and "Lease financing receivables, net of unearned income" (item 4.d) net of any allocated transfer risk reserve.

- Eliminated "Mandatory convertible securities" (formerly item 15). Information on mandatory convertible securities will now be included in "Subordinated notes and debentures" (item 16).
- Combined "Net unrealized holding gains (losses) on available-for-sale securities" (former item 20.e) and "Accumulated net gains (losses) on cash flow hedges" (former item 20.f) into "Accumulated other comprehensive income" (new item 20.e).
- Added "Other equity capital components" (item 20.f) to the equity capital section of the balance sheet. This item includes treasury stock and unearned employee stock ownership plan shares, which, under GAAP, are to be reported in a contra-equity account on the balance sheet. Treasury stock (former item 20.g) will no longer be reported separately.

Schedule PI

- Changed "Provision for credit losses" (former item 2.c(1)) to include only the provision for loan and lease losses (new item 2.c). Provision for credit losses on off-balance-sheet exposures will now be reported in "All other expenses" (item 2.d).

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20010331_f.pdf