



The Federal Reserve Bank of New York  
Statistics Function

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## FR Y-9SP Historic Reporting Changes

Reflects changes made since 2013

Date	Description
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June 2013

FR Y9SP

- There have been changes to the FR Y-9Sp reporting form and instructions for this quarter. The FR Y-9Sp has been modified to change the phrase "bank holding company (ies)" to "holding company (ies)" to recognize that the report is also filed by savings and loans holding companies (SLHCs) and by securities holding companies, add certain legal citations with respect to savings and loan holding companies, and clarify the reporting of a SLHC's savings association and nonbank subsidiaries.

Report form and instructions URL:  
[http://www.federalreserve.gov/reportforms/forms/FR\\_Y-9SP20101231\\_f.pdf](http://www.federalreserve.gov/reportforms/forms/FR_Y-9SP20101231_f.pdf)

**December 2010**

**FR Y-9SP**

- A preprinted caption item was added to Notes to the Financial Statements for "Outstanding issuances of perpetual preferred stock associated with the U.S. Department of Treasury Community Development Capital Initiative (CDCI) program included in Schedule SC, item 16.a, Perpetual preferred stock including related surplus (for Subchapter S corporations, outstanding issuances of subordinated debt securities associated with CDCI included in Schedule SC, item 11, Long-term borrowings)".

Report form and instructions URL:

[http://www.federalreserve.gov/reportforms/forms/FR\\_Y-9SP20101231\\_f.pdf](http://www.federalreserve.gov/reportforms/forms/FR_Y-9SP20101231_f.pdf)

**June 2009**

**FR Y-9SP**

- Added new items to the Memoranda, "Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Senior perpetual preferred stock or similar items" (item 23.a) and "Issuances associated with the U.S. Department of Treasury Capital Purchase Program: Warrants to purchase common stock or similar items" (item 23.b).

Report form and instructions URL:

[http://www.federalreserve.gov/reportforms/forms/FR\\_Y-9SP20090630\\_f.pdf](http://www.federalreserve.gov/reportforms/forms/FR_Y-9SP20090630_f.pdf)

**June 2008**

**FR Y-9SP**

- Added new Memorandum items to the Balance Sheet, "Total assets measured at fair value" (item 3.a) and "Total liabilities measured at fair value" (item 3.b).
- Added a new Memorandum item to the Income Statement, "Net change in fair values of financial instruments accounted under a fair value option" (item 4).

Report form and instructions URL:

[http://www.federalreserve.gov/reportforms/forms/FR\\_Y-9SP20081231\\_f.pdf](http://www.federalreserve.gov/reportforms/forms/FR_Y-9SP20081231_f.pdf)

**June 2004**

**FR Y-9SP**

- The Income Statement has been labeled "Schedule SI".
- On the Balance Sheet, Assets and Liabilities and Equity Capital have been labeled "Schedule SC".
- Memoranda items have been broken out into a separate schedule and labeled "Schedule SC-M".
- 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](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](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](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](http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9SP20010630_f.pdf)