



April 27, 2016

TO: Banking Organizations Subject to the Advanced Approaches Risk-based Capital Rule and Foreign Banking Organizations Required to Form or Designate U.S. Intermediate Holding Companies for Purposes of Compliance with the Federal Reserve Board's Regulation YY that are Advanced Approaches Banking Organizations

SUBJECT: Proposed Revisions to the FFIEC 101, Regulatory Capital Reporting for Institutions Subject to the Advanced Capital Adequacy Framework

On April 18, 2016, the Federal Reserve Board (Board), the Federal Deposit Insurance Corporation (FDIC), and the Office of Comptroller of the Currency (OCC), under the auspices of the Federal Financial Institutions Examination Council (FFIEC), published proposed revisions to the FFIEC 101 in the *Federal Register* for public comment (81 FR 22702, as corrected on April 27, 2016, by 81 FR 24940). This proposal is consistent with the agencies' July 2013 revised regulatory capital rule, as amended by subsequent revisions to the supplementary leverage ratio (SLR),¹ and Regulation YY, Subpart O.²

The agencies are proposing to add two new tables to FFIEC 101 Schedule A to collect information related to the SLR disclosures required in Table 13 of Section 173 of the agencies' advanced approaches risk-based capital rule (advanced approaches rule). Proposed Tables 1 and 2, which would replace existing items 91 through 98 of FFIEC 101 Schedule A, generally would be aligned with the international leverage ratio common disclosure template adopted by the Basel Committee on Banking Supervision in January 2014.³ The proposal would incorporate this complete template into Schedule A to ensure transparency and comparability of reporting of regulatory capital elements among internationally active banking organizations.

The proposed collection of SLR data in Tables 1 and 2 of FFIEC 101 Schedule A would apply to all advanced approaches banking organizations, unless the organization is (i) a consolidated subsidiary of a BHC, SLHC, or depository institution that is subject to the disclosure

¹ See 12 CFR 3.10(c)(4) (OCC) for national banks and federal savings associations; 12 CFR 217.10(c)(4) (Board) for bank holding companies (BHCs), savings and loan holding companies (SLHCs), and state member banks; 12 CFR 324.10(c)(4) (FDIC) for state nonmember banks and state savings associations), all as amended by 79 FR 57725 (Sept. 26, 2014).

² See 12 CFR 252.153 for requirements applicable to U.S. intermediate holding companies (IHCs).

³ See Basel Committee on Banking Supervision, *Basel III leverage ratio framework and disclosure requirements*; pages 11–12; available at <http://www.bis.org/publ/bcbs270.pdf>.

requirements in Table 13 of Section 173 of the advanced approaches rule, or (ii) a subsidiary of a non-U.S. banking organization that is subject to comparable public disclosure requirements in its home jurisdiction. Advanced approaches banking organizations would begin reporting the proposed SLR data items in FFIEC 101 Schedule A, Tables 1 and 2, effective with the September 30, 2016, reporting date.

Separately, the proposed collection of SLR data in Tables 1 and 2 of FFIEC 101 Schedule A would apply to any U.S. IHCs formed or designated for purposes of compliance with the Board's Regulation YY that are advanced approaches banking organizations, effective with the March 31, 2018, reporting date. Any subsidiary BHC controlled by a foreign banking organization that was subject to the SLR requirements prior to the formation of an IHC would complete FFIEC 101 Schedule A, Tables 1 and 2, through the December 31, 2017, reporting date.

The agencies would release publicly Tables 1 and 2 of FFIEC 101 Schedule A for all covered banking organizations, including IHCs that are required to complete Schedule A.

In addition, the agencies are proposing to have advanced approaches banking organizations provide their Legal Entity Identifier (LEI) on the cover page of the report beginning September 30, 2016, only if an organization already has an LEI. The LEI is a 20-digit alphanumeric code that uniquely identifies entities that engage in financial transactions. An advanced approaches banking organization that does not have an LEI would not be required to obtain one for purposes of reporting it on the FFIEC 101.

The agencies' April 18 *Federal Register* notice and the draft reporting template and instructions for the proposed collection of SLR data in Tables 1 and 2 of FFIEC 101 Schedule A may be obtained from the FFIEC's website at <http://www.ffiec.gov/forms101.htm>. The agencies' April 27 *Federal Register* notice correcting the date cited for the initial reporting of the LEI in the April 18 notice also has been posted on this web page.

Comments on the proposal, which are due by June 27, 2016, may be submitted to the Board, the FDIC, or the OCC by any of the methods described in the April 18 *Federal Register* notice. All comments received will be shared among the agencies and will be available to the public.

If you have any questions concerning the proposal, please contact Sviatlana Phelan at the Board (202-912-4306, sviatlana.a.phelan@frb.gov), Ben Bosco at the FDIC (202-898-6853, bbosco@fdic.gov), or Nicole Billick at the OCC (202-649-7932, nicole.billick@occ.treas.gov).



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Executive Secretary