FR Y-7N Historic Reporting Changes
Reflects changes made since 2005

Reporting Form and Instructions URL:

Date     Description

December 2012

Reporting Instructions
 The instructions were clarified to indicate that realized gains or losses resulting from
the sale or purchase of all assets and liabilities held in the trading account should be
included in Schedule IS, Item 5(a)(3) "Trading revenue".
 The instructions were updated to include contributions and distributions to and from
partners or limited liability company shareholders and capital contributions not in the
form of stock in Schedule IS-A, Item 6 "Other adjustments to equity capital".
 The instructions were clarified to indicate that reserves for credit risk on off-balance
sheet items should be included in Schedule BS, Item 14 "Other liabilities".
 The instructions were clarified to exclude the amount of general or limited
partnership shares or interests from Schedule BS, Items 18(a) "Stock" and 18(b)
"Surplus".
 The instructions were updated to include capital contributions not in the form of stock
in Schedule BS, Item 18(f) "Other equity capital components".

September 2011

Reporting Instructions
 FASB Accounting Standards references were revised to reflect Accounting
Standards Codification (ASC).
Clarifications were made to reference entries in the glossary section of the FRY-9C instructions, as appropriate.

March 2011

➢ The caption for Schedule IS, memorandum item 1, “Net change in fair values of financial instruments accounted for under a fair value option”, was revised to include the following items: trading revenue from nonrelated organizations (5.a.(3)), net servicing fees from nonrelated organizations (5.a.(6)), other noninterest income from nonrelated organizations (5.a.(10)), and noninterest income from related organizations (5.b)).
➢ The caption for Schedule BS-A, item 7.d. was revised to “Loans restructured in troubled debt restructurings”.

Reporting Instructions
Schedule IS, Income Statement
➢ Schedule IS, Memorandum item 1, was revised to include changes in fair value for all financial instruments reported in the noninterest income section to nonrelated and related organizations.

Schedule BS-A, Loans and Lease Financing Receivables
➢ Schedule BS-A, item 7.d., “Loans restructured in troubled debt restructurings” was revised to include (previously excluded) loans to individuals for household, family, and other personal expenditures, and all loans secured by 1-4 family residential properties whose terms have been modified in troubled debt restructurings.

June 2010

Reporting Instructions
➢ Instructions for “Balances due from related institutions” (Item 9) were updated to clarify subsidiaries investments in certain general partnership and noncontrolling investments in certain limited partnerships and limited liability companies.

March 2010
Reporting Instructions

- Instructions were updated to clarify the reporting of negative amounts when negative entries are allowed.

- Instructions on “Noninterest expense pertaining to related organizations (Item 7.b.) were updated to clarify that negative amounts reported for this item should not be reported as net credit balances in “Noninterest income from related organizations” (Item 5.b.).

- Instructions for “Unused commitments on securities underwriting” (Item 20) and “Unused commitments on loans and all other unused commitments” (Item 21) were updated to clarify the reporting of unused commitments.

December 2009

- Report form was updated to allow for multiple financial statements to be filed under one officer’s signature per report type (FRY7N quarterly and annual).

- A new page entitled “Detailed Listing of Subsidiaries” was added following the cover page identifying the legal name, mailing address and RSSD ID of the nonbanking subsidiaries that were attested to under the officer’s signature.

Schedule BS M

- Instructions and report form for Item 2.f “Assets held in trading accounts: Loans” were updated to remove the item captions for nonaccruing loans.

March 2009

Schedule BS

- Added new items to the report form and instructions: “Securities of U.S. government and it’s agencies” (Item 2.a.), “Securities of all foreign governments and official institutions” (Item 2.b.), “Equity securities” (Item 2.c.), “Corporate bonds, notes and debentures” (Item 2.d.), “Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts” (Item 2.e.), “Loans and past due
information” (Item 2.f.), and “Other (including commercial paper” (Item 2.g.) to collect data on trading assets at fair value by the type of assets.

- Instructions were clarified to indicate that favorable leasehold rights should be reported in Schedule BS-M, Item 3.e.

March 2008

- Eliminated reporting by subsidiaries that were created for the purpose of issuing trust preferred securities to substantially reduce the reporting burden on the industry.

Schedule IS

- Added new Memoranda item, “Net change in fair values of financial instruments accounted for under a fair value option” (Item M.1.), 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.

- Added new item “Fees and commissions from annuity sales” (Item 5.a.(9)) to collect data on fees and commissions from annuity sales.

Schedule BS

- Added new Memoranda items 1a. and 1b., total financial assets and liabilities measured at fair value under a fair value option, 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.

- Added new equity capital component “General and limited partnership shares and interests” (Item 18.e.).

Notes to the Financial Statements

- Form updated to include Notes to the Financial Statements.
September 2005

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.

June 2005

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