

## FR Y Reporting Series Matrix 2023

Report and Frequency	Who is Required to File	Copies Due	Due Date to FRB	Report Date	Actual Due Date
FR Y-6 Annually	All structural top-tier holding companies and savings & loan holding companies.	Original or Electronic	90 days after fiscal year-end	March 31, 2023 June 30, 2023 September 30, 2023 December 31, 2023	June 29, 2023 September 28, 2023 December 29, 2023 March 31, 2024
FR Y-8 Quarterly	All top-tier bank holding companies, financial holding companies, intermediate holding companies, and savings and loan holding companies <u>that have any Section 23A transactions with their affiliates</u> must provide this report for each insured depository institution that it owns or controls.  <b><i>For any quarter that your institution DOES NOT have covered transactions with affiliates, or have a financial subsidiary, no FR Y-8 report should be submitted.</i></b>	Electronic	30 days after each report date	March 31, 2023 June 30, 2023 September 30, 2023 December 31, 2023	May 1, 2023 July 31, 2023 October 30, 2023 January 30, 2024
FR Y-9SP* Semiannually (Small Parent)	All bank holding companies and savings & loan holding companies with consolidated assets less than \$3 billion, except those that meet certain criteria to file the Consolidated Financial Statements for Bank Holding Companies (FR Y-9C). For more information on the filing criteria, please refer to the reporting instructions at the Federal Reserve Board website.	Electronic	45 days after June 30 & December 31	June 30, 2023 December 31, 2023	August 14, 2023 February 14, 2024
FR Y-9C* Quarterly (Consolidated)	All top-tier bank holding companies and savings & loan holding companies with consolidated assets of \$3 billion or more, and those meeting certain criteria regardless of size. For more information on the filing criteria, please refer to the reporting instructions at the Federal Reserve Board website.	Electronic	40 days after March 31, June 30 & September 30;  45 days after December 31	March 31, 2023 June 30, 2023 September 30, 2023 December 31, 2023	May 10, 2023 August 9, 2023 November 9, 2023 February 14, 2024
FR Y-9LP* Quarterly (Large Parent)	All top-tier bank holding companies and savings & loan holding companies with consolidated assets of \$3 billion or more must file the FR Y-9LP as of the last calendar day of March, June, September, and December. Additionally, in a multi-tiered organization where the top-tier is required to file the FR Y-9C, each lower-tier holding company, regardless of the size, must also file a separate FR Y-9LP report.	Electronic	45 days after each report date	March 31, 2023 June 30, 2023 September 30, 2023 December 31, 2023	May 15, 2023 August 14, 2023 November 14, 2023 February 14, 2024
FR Y-9ES Annually	All Employee Stock Ownership Plans (ESOPs) that are also bank holding companies or savings & loan holding companies as of the last calendar day of the year.	Electronic	July 31 after the calendar year-end  Extension: need IRS Form 5558	December 31, 2022	July 31, 2023  October 16, 2023 (with extension)

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FR Y-10 Event Generated	All bank holding companies, savings & loan holding companies, and unaffiliated state member banks that have had a structural change.	Original <u>or</u> Electronic	30 days after reportable event occurs	Flow basis	Flow basis
FR Y-11**  Quarterly  (Individual Non-Bank)	Bank holding companies and savings & loan holding companies that file the FR Y-9C report and the nonbank subsidiary meets any one of the following criteria: 1) the total assets of the nonbank subsidiary are equal to or greater than \$1 billion; 2) the nonbank subsidiary's off-balance-sheet activities are equal to or greater than \$5 billion; 3) the nonbank subsidiary's equity capital is equal to or greater than five percent of the top-tier bank holding company's or savings & loan holding companies' consolidated equity capital; or 4) the nonbank subsidiary's operating revenue is equal to or greater than five percent of the top-tier holding company's consolidated operating revenue. Subsidiaries that were created for the purpose of issuing trust preferred securities should be omitted from reporting on this series.	Original <u>or</u> Electronic	60 days after each report date	March 31, 2023  June 30, 2023  September 30, 2023  December 31, 2023	May 30, 2023  August 29, 2023  November 29, 2023  March 1, 2024
FR Y-11**  Annually  (Individual Non-Bank)	Bank holding companies and savings & loan holding companies with a nonbank subsidiary that <u>DO NOT</u> meet any of the requirements to file quarterly, but have total assets greater than or equal to \$500 million but less than \$1 billion. Subsidiaries that were created for the purpose of issuing trust preferred securities should be omitted from reporting on this series.	Original <u>or</u> Electronic	60 days after December 31	December 31, 2023	February 29, 2024
FR Y-11S**  Annually  (Individual Non-Bank)	Bank holding companies and savings & loan holding companies with a nonbank subsidiary that <u>DO NOT</u> meet the criteria to file either detailed report but have total assets greater than or equal to \$250 million but less than \$500 million. Subsidiaries that were created for the purpose of issuing trust preferred securities should be omitted from reporting on this series.	Original <u>or</u> Electronic	60 days after December 31	December 31, 2023	February 29, 2024
FR Y-12  Semiannually	All top-tier domestic bank holding companies and savings & loan holding companies that file the FR Y-9SP and have aggregate non-financial equity investments that equal or exceed 10 percent of the holding company's total capital ( <u>as reported in item 16(f) of the balance sheet on the FR Y-9SP</u> ) as of the report date; <u>and</u> the holding company holds, either directly or indirectly through a subsidiary or affiliate, any non-financial equity investments within a Small Business Investment Company (SBIC) structure, or under section 4(c)(6) or 4(c)(7) of the Bank Holding Company Act, or pursuant to the merchant banking authority of section 4(k)(4)(H) of the Bank Holding Company Act, or pursuant to the investment authority granted by Regulation K. Savings & loan holding companies should follow the same guidelines in determining non-financial equity investments. For more information on the filing criteria, please refer to the reporting instructions at the Federal Reserve Board website.	Original <u>or</u> Electronic	45 days after June 30 & December 31	June 30, 2023  December 31, 2023	August 14, 2023  February 14, 2024

NOTE: To be considered timely, reports are due by their original deadline, or postmarked no later than the third calendar day preceding the deadline. **If the submission deadline falls on a weekend or holiday, the report must be received by 5:00 p.m. the next business day after the Saturday, Sunday or holiday.** Reports received by 5:00 p.m. on the first business day after the Saturday, Sunday, or holiday deadline will be considered on time. Any report received after 5:00 p.m. on the first business day after the Saturday, Sunday, or holiday deadline will be considered late unless postmarked three calendar days prior to the original Saturday, Sunday, or holiday submission deadline (original deadline), or the institution has a record of sending by overnight service one day prior to the original deadline.

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\*A top-tier holding company or savings & loan holding company that reaches \$3billion or more in total consolidated assets as of June 30 of the preceding year must begin reporting the FR Y-9C and the FR Y-9LP in March of the current year, and any lower-tier bank holding companies or savings & loan holding companies must begin reporting the FR Y-9LP in March of the current year. If a top-tier bank holding company or savings & loan holding company reaches \$3 billion or more in total consolidated assets due to a business combination, then the bank holding company or savings & loan holding company must begin reporting the FR Y-9C and the FR Y-9LP with the first quarterly report date following the effective date of the business combination, and any lower-tier bank holding companies or savings & loan holding companies must begin reporting the FR Y-9LP with the first quarterly report date following the effective date of the business combination.

\*\*The holding company must submit separate financial statements for each nonbank subsidiary (including nonbank subsidiaries of nonbank subsidiaries) that meets the requirements. If the holding company elects to file multiple financial statements under one signature, the holding company must submit one signed cover page per type of report, the FR Y-11 quarterly, the FR Y-11 annual, or the FR Y-11S. For more information on submitting multiple reports under one signature, please refer to the Federal Reserve Board website.

You can ascertain more information on the aforementioned reports, such as their required due dates and filing requirements at the following website: <http://www.federalreserve.gov/apps/reportforms/>.