

## FR Y Reporting Series Matrix 2016

Report/Frequency	Who is Required to File	Copies Due	Due Date to FRB	Report Date	Actual Due Date
FR Y-6 Annually	All top-tier bank holding companies and savings & loan holding companies.	Original and 2 Copies	90 days after fiscal year-end	Dependent on fiscal year-end	Dependent on fiscal year-end
FR Y-8 Quarterly	All top-tier bank holding companies and savings & loan holding companies, including financial holding companies, must provide this report for each insured depository institution that it owns.	Electronic	30 days after each report date	March 31, 2016  June 30, 2016  September 30, 2016  December 31, 2016	April 30, 2016  July 30, 2016  October 30, 2016  January 30, 2017
FR Y-9SP* Semiannually (Small Parent)	All bank holding companies and savings & loan holding companies with consolidated assets less than \$1 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, 2016  December 31, 2016	August 14, 2016  February 14, 2017
FR Y-9C* Quarterly (Consolidated)	All top-tier bank holding companies and savings & loan holding companies with consolidated assets of \$1 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, 2016  June 30, 2016  September 30, 2016  December 31, 2016	May 10, 2016  August 9, 2016  November 9, 2016  February 14, 2017
FR Y-9LP* Quarterly (Large Parent)	All top-tier bank holding companies and savings & loan holding companies with consolidated assets of \$1 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, 2016  June 30, 2016  September 30, 2016  December 31, 2016	May 15, 2016  August 14, 2016  November 14, 2016  February 14, 2017
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, 2016	July 31, 2017  October 15, 2017 (with extension)
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

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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, 2016  June 30, 2016  September 30, 2016  December 31, 2016	May 30, 2016  August 29, 2016  November 29, 2016  March 1, 2017
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, 2016	March 1, 2017
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, 2016	March 1, 2017
FR 2314**  Quarterly  (Individual Non-Bank)	All U.S. Banking Organizations (USBO) with foreign subsidiary(s), if the subsidiary is owned or controlled by a parent U.S. bank holding company or savings & loan holding company that files the FR Y-9C, or the subsidiary is owned or controlled by a state member bank or an Edge or agreement corporation that has total consolidated assets equal to or greater than \$500 million, <b>and</b> the subsidiary meets <b>any one</b> of the following criteria: 1) total assets of the foreign subsidiary are equal to or greater than \$1 billion; 2) the foreign subsidiary's off-balance-sheet activities are equal to or greater than \$5 billion; 3) the foreign subsidiary's equity capital is equal to or greater than five percent of the top tier organization's consolidated equity capital; or 4) the foreign subsidiary's operating revenue is equal to or greater than five percent of the top tier organization's consolidated operating revenue.	Original <u>or</u> Electronic	60 calendar days after each report date	March 31, 2016  June 30, 2016  September 30, 2016  December 31, 2016	May 30, 2016  August 29, 2016  November 29, 2016  March 1, 2017
FR 2314**  Annually  (Individual Non-Bank)	All U.S. Banking Organizations (USBO) with foreign subsidiary(s) that do not meet any of the criteria to file quarterly, but have total assets greater than or equal to \$500 million but less than \$1 billion must file the entire FR 2314 report on an annual basis.	Original <u>or</u> Electronic	60 calendar days after December 31	December 31, 2016	March 1, 2017
FR 2314S**  Annually  (Individual Non-Bank)	All U.S. Banking Organizations (USBO) with foreign subsidiary(s) that <u>DO NOT</u> meet any of the criteria to file the detailed FR 2314 report, but have total assets greater than or equal to \$250 million but less than \$500 million, must file the Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations (FR 2314S) on an annual basis.	Original <u>or</u> Electronic	60 Calendar days after December 31	December 31, 2016	March 1, 2017

## FR Y Reporting Series Matrix 2016

<p>FR Y-12</p> <p>Quarterly</p>	<p>All top-tier domestic bank holding companies and savings &amp; loan holding companies that file the FR Y-9C and have aggregate non-financial equity investments that equal or exceed the lesser of \$100 million (on an acquisition cost basis) or 10 percent of the holding company's consolidated <u>Tier 1 capital</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 &amp; 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.</p>	<p>Original <u>or</u></p> <p>Electronic</p>	<p>45 days after each report date</p>	<p>March 31, 2016</p> <p>June 30, 2016</p> <p>September 30, 2016</p> <p>December 31, 2016</p>	<p>May 15, 2016</p> <p>August 14, 2016</p> <p>November 14, 2016</p> <p>February 14, 2017</p>
<p>FR Y-12</p> <p>Semiannually</p>	<p>All top-tier domestic bank holding companies and savings &amp; 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 &amp; 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.</p>	<p>Original <u>or</u></p> <p>Electronic</p>	<p>45 days after June 30 &amp; December 31</p>	<p>June 30, 2016</p> <p>December 31, 2016</p>	<p>August 14, 2016</p> <p>February 14, 2017</p>

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.

\*A top-tier holding company or savings & loan holding company that reaches \$1 billion 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 \$1 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, the FR Y-11S, the FR 2314, or the FR 2314S. 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/>.