

ATTACHMENT 2

Revisions to the FR Y-9C for March 2012

Report Form

- (1) *Cover Page*. Updated the reporting date to March 31, 2012.

Instructions Only

- (1) *General Instructions*. Added guidance that savings and loan holding companies (SLHCs) are subject to the same reporting requirements as bank holding companies unless otherwise noted in the instructions. Indicated that SLHCs may leave blank Schedule HC-L, items 7(c)(1)(a) through item 7(c)(2)(c), Schedule HC-M items 11, 17 and 18, and all of Schedule HC-R.
- (2) *Schedule HI*. Added direction that a SLHC should report income from its thrift subsidiary, nonbank subsidiary and subsidiary SLHC following the same guidelines and accounting rules set forth for bank holding companies.
- (3) *Schedule HC-K*. Added direction that insurance SLHCs may calculate quarterly averages utilizing industry conventions or provide estimates on a best efforts basis utilizing the calculation methods prescribed in this schedule's instructions.
- (4) *Schedule HC-M, item 20(b)*. Added direction that for SLHCs, the definition of nonbank subsidiary excludes federal savings associations, federal savings banks and thrift institutions.
- (5) *Schedule HC-R*. Added direction that SLHCs are not required to complete Schedule HC-R until consolidated regulatory capital requirements for SLHCs are established.
- (6) *Glossary—Capital Contributions of Cash and Notes Receivable*. Added new Glossary entry.

Revisions to the FR Y-9LP for March 2012

Report Form

- (1) *Cover Page*. Updated the reporting date to March 31, 2012.

Report Instructions

- (1) *General Instructions*. Added guidance that savings and loan holding companies (SLHCs) are subject to the same reporting requirements as bank holding companies unless otherwise noted in the instructions.
- (2) *Schedule PI*. Added direction that a SLHC should report income from its thrift subsidiary, nonbank subsidiary and subsidiary SLHC following the same guidelines and accounting rules set forth for bank holding companies.
- (3) *Schedule PC-A*. Added direction that a SLHC should report income from its thrift

subsidiary, nonbank subsidiary and subsidiary SLHC following the same guidelines and accounting rules set forth for bank holding companies.

- (4) *Schedule PC-A, Items 1(a) and 2(a)*. Incorporated references to the FASB Accounting Standards Codification (ASC).
- (5) *Schedule PC-B, Memoranda Item 15*. Added instruction that for SLHCs the definition of a nonbank does not include its thrift and, therefore, should not report its thrift in items 15(a) through 15(h).

Revisions to the FR Y-11/S for March 2012

Report Form

- (1) *Cover page*. Revised the reporting date to March 31, 2012.