

Frequently Asked Questions

Report Completion:

- 1. How is Dividend income from the Bank Subsidiary reported on the FR Y-9SP?**
 - **SI-1A, Income from bank subsidiary(s)-Dividends**
 - Report the amount of the bank holding company's proportionate share of dividends declared by the bank subsidiary(s) during the reporting period (This should agree with Line Item RI-A9 of the Call Report).
 - Note that these are different from dividends declared to investors
 - Those do not affect income
 - They are reported in SI-Memorandum 1
 - **SI-12a, Equity in undistributed income (loss) of subsidiary bank:**
 - Income earned by the bank subsidiary that has not been paid to the BHC via dividend.
 - When the bank pays a dividend to the BHC (SI-1a), this item is reduced.
 - **Income from bank subsidiary(s)-dividends (SI-1A) plus Equity in undistributed income (loss) of subsidiary(s) (SI-12A) should equal Net income reported by subsidiary bank(s) on the Call Report (RI-12).**

- 2. How is the Investment in the bank subsidiary recognized?**
 - **This should be reported in Line Item SC-4a, Investment in bank subsidiary(s)**
 - “Under the equity method, the original investment in the subsidiary bank by the holding company is recorded at cost and is adjusted periodically to recognize the reporting parent holding company's share of the earnings or losses on the subsidiary bank after the date of the acquisition of the subsidiary bank by the reporting parent holding company.”
 - Percentage of ownership of subsidiary bank will affect this balance.
 - Equity items from subs carry up to parent even though report is not consolidated
 - Dividends paid by the bank subsidiary reduce the amount of the investment
 - Undistributed earnings of the bank subsidiary increase the bank holding company's investment in the bank subsidiary.
 - The *change* in the BHC's Equity in subsidiary bank(s) SC-4a (current-previous) should equal the *change* in the subsidiary bank(s)' Total equity capital RC-28 (current-previous).

- 3. Are there training resources available for the FR Y-9SP Report?**
 - The Federal Reserve Bank of Atlanta offers an on-line training resource which provides an overview of the report, narrated line item detail, information on IESUB filing, and additional report resources available for the report.
 - This training may be accessed through the following link:
 - <http://www.frbatlanta.org/banking/reporting/fry9spv09/index.html>

4. Where can I find complete forms and instructions for the report?

- Complete forms and instructions can be found on our website under the “All Forms” link at the following address:
 - http://www.richmondfed.org/banking/reporting_forms/

Report Submission:

5. When is the FR Y-9SP due at the Federal Reserve Bank?

- The report is due 45 calendar days after the as-of-date.

6. What should I do if I am unable to submit my report on time?

- As soon as you discover there is something that will prevent you from submitting your data on time, please contact the Statistics Division and we will advise you of the best course of action.
- We encourage you to submit your reports early to avoid any last minute submission problems which may prevent you from submitting your reports on time.

7. Who should I contact?

- Jason Annis

Bank Holding Company Coordinator

(804) 697-8291

8. My institution reached the \$500 million threshold at the end of the quarter, when should we begin filing an FR Y-9C and LP Report?

- A top-tier bank holding company that reaches \$500 million or more in total consolidated assets as of June 30 of the preceding year must begin reporting the FR Y-9C and FR Y-9LP in March of the current year, and any lower-tier bank holding companies must begin reporting the FR Y-9LP in March of the current year.
- If a top tier-bank holding company reaches \$500 million or more in total consolidated assets due to a business combination, then the bank holding company must begin reporting the FR Y-9C and FR Y-9LP with the first quarterly report date following the effective date of the business combination, and any lower tier bank holding companies must begin reporting the FR Y-9LP with the first quarterly report date following the effective date of the business combination.

9. I am having problems filing my reports through IESUB, who should I call?

- You may contact Jason Annis at (804) 697-8291 to resolve any submission problems experienced during the filing process.
- If you need your password reset, you may contact any analyst in the Financial Regulatory Reports Unit
- Complete contact information may be found on our website:
 - http://www.richmondfed.org/banking/reporting_forms/

10. How do I add a user to IESUB?

- You need to submit a User Request Form via either email or fax to the attention of Lisa Hastings. Her email address is Lisa.Hastings@rich.frb.org.
- The form may be faxed to (804) 697-8255

11. Where can I find the due dates for the reports?

- The due dates, supplemental reporting guidance, and report form and instruction changes can be accessed on our website under the BHC section of the “Latest Updates” link at the following address:

http://www.richmondfed.org/banking/reporting_forms/

12. How will I know when the website will be updated?

- The information is posted to our website quarterly usually by the 8th of the month following the report as-of-date.
- In order to receive notification of when updates are posted, you may subscribe to an email notification service by following these steps:

http://www.richmondfed.org/banking/reporting_forms/

- Select “Updates”
- Choose “Banking” tab
- Check the box for “Reporting Forms for Financial Institutions”
- Enter your email address in the box provided
- Click on subscribe
- You will receive an email that confirms your registration