

FR Y-9SP Report Checklist

✓ Dividends from Bank Subsidiary(s)

The Parent's dividend income on the FR Y-9SP (SI-1.a) should generally equal the Bank subsidiary's dividend payments on the Call Report (RI-A8 and 9).

FR Y-9SP:
SI-1A

Should generally equal

Call Report: RI-A8
and RI-A9

✓ Equity in Undistributed Income of Bank Subsidiary(s)

The Parent's equity in undistributed income (losses) of the bank on the FR Y-9SP (SI-12a) should generally equal:

- the Bank subsidiary's Net Income (RI-12)
- less its dividends declared or paid on the Call Report (the sum of RI-A and 9)

FR Y-9SP: (SI-12a)

Should generally equal

Call Report: RI-12
less (RI-A8 and A9)

Legitimate Reason for Difference:	Result:
BHC owns less than 100% of the subsidiary bank(s). The FR Y-9SP figure should reflect the BHC's portion of the corresponding Call Report figures, based on the BHC's percentage of ownership in the subsidiary bank(s).	FR Y-9SP < Call Report
If the BHC acquired the bank after the start of the current year:	
A. The Bank's earnings were reported before the acquisition by the BHC.	FR Y-9SP < Call Report
B. Dividends were paid by the Bank before the acquisition by the BHC.	FR Y-9SP < Call Report



Equity Investment in Bank Subsidiary(s)

The Parent's equity investments in bank subsidiaries and associated banks on the FR Y-9SP (SC-4a) should generally equal the Bank subsidiary's total equity capital on the Call Report (RC-28).

**FR Y-9SP:
SC-4a**

Should generally equal

Call Report: RC-28

BHC owns less than 100% of the subsidiary bank(s). The FR Y-9SP figure should reflect the BHC's portion of the corresponding Call Report figures, based on the BHC's percentage of ownership in the subsidiary bank(s).	FR Y-9SP < Call Report
Management Recognition Plan funded on bank side A. Cash bonuses B. Stock options	FR Y-9SP > Call Report
Stock options exercised	FR Y-9SP > Call Report
If the BHC acquired the bank during the current year and the bank had been open prior to the acquisition, the Call Report will reflect the bank's income/loss for the current year including the time before the acquisition.	FR Y-9SP < Call Report



Consolidated Total Assets

The Parent's total consolidated assets on the FR Y-9SP (SC-M1) should generally be greater than or equal to the Bank subsidiary's total assets on the Call Report (RC-12).

**FR Y-9SP:
SC- M1**

Should generally be ≥

**Call Report: RC-12
Total Assets**

✓ **External Auditor Information (SC-M1 – 2b)**

This section must be completed for the December report.

Schedule SC—Continued	
MEMORANDA (to be completed annually only by top-tier and single-tier bank holding companies for the December 31 report date)	
1. Has the bank holding company engaged in a full-scope independent external audit at any time during the calendar year (Enter "1" for yes, enter "0" for no)	BHSP C884
2. If response to Memorandum item 1 is yes, indicate below the name and address of the bank holding company's independent external auditing firm (see instructions), and the name and e-mail address of the auditing firm's engagement partner. ⁴	M.1
a. _____ (1) Name of External Auditing Firm (TEXT C703)	b. _____ (1) Name of Engagement Partner (TEXT C704)
_____	_____
(2) City (TEXT C708)	(2) E-mail Address (TEXT C705)
_____	_____
(3) State Abbrev. (TEXT C714)	(4) Zip Code (TEXT C715)

✓ **FR Y-10 Information (SC-M14)**

This section must always be completed and should not be left blank. Please answer **yes** or **no** to the question and provide the FR Y-10 contact information as requested.

Schedule SC-M—Continued	
14. Have all changes in investments and activities been reported to the Federal Reserve on the Bank Holding Company Report of Changes in Organizational Structure (FR Y-10)? This item must be completed only by the top-tier bank holding company (and single-tier bank holding companies). The top-tier bank holding company must not leave blank or enter "N/A." Lower-tier bank holding companies should report "N/A." The top-tier bank holding company must enter "1" for yes or for no changes to report; or enter "0" for no. If the answer to this question is no, complete the FR Y-10.	BHSP 6416 M.14.
TEXT	
6428 Name of bank holding company official verifying FR Y-10 reporting (Please type or print name)	Area Code and Phone Number (TEXT 9009)

- Answer "No" only if the BHC has organizational structure changes **AND** has not yet filed the associated FR Y-10 with the Federal Reserve.
- If the BHC has **NO** organizational changes, answer "Yes".
- If the BHC had organizational changes, but has filed the associated FR Y-10, answer "Yes".