

ATTACHMENT 2

Revisions to the FR Y-9SP for June 30, 2019

(1) *Report form cover page*: Updated expiration dates to March 31, 2022.

Report form and Instructions

- (1) *Schedule SI-Income Statement, item 7*. Added footnote to instruct holding companies that have adopted ASU 2016-13 to report provisions for credit losses on all financial assets.
- (2) *Schedule SI-Income Statement, item 9.b*. Added footnote to instruct holding companies to only complete this item if they have adopted ASU 2016-01, which includes provisions governing the accounting for investments in equity securities.
- (3) *Schedule SC-Balance Sheet, item 2*. Added footnote to instruct holding companies that have adopted ASU 2016-13 to report held-to-maturity securities net of any applicable allowance for credit losses.
- (4) *Schedule SC-Balance Sheet, item 3.b*. Added footnote to instruct holding companies that have adopted ASU 2016-13 to report the allowance for credit losses on loans and leases.
- (5) *Schedule SC-Balance Sheet, item 7*. Added footnote to instruct holding companies that have adopted ASU 2016-13 to report amounts **net** of applicable allowance for credit losses.