

ATTACHMENT 2

Revisions to the FR Y-9C for September 30, 2018

Report Form and Instructions:

(1) *General Instructions and Report form cover page:* Updated threshold from \$1 billion to \$3 billion.

Instructions Only

1) *Schedule HC-E, HC-G and Glossary:* Updated instructions to clarify that cash payments received in connection with the transfer of seller-financed OREO (and not qualifying for sale accounting), should be reported in Schedule HC-G, item 4, "All other liabilities."

2) *Glossary:* Added Glossary section, *Revenue from Contracts with Customers*.

3) *Glossary:* Updated Glossary to address certain provisions of the Tax Cuts and Jobs Act, particularly as they relate to NOL carrybacks and carryforwards and AMT credit carryforwards.

Revisions to the FR Y-9LP for September 30, 2018

Report Form and Instructions

(1) *General Instructions and Report form cover page:* Updated threshold from \$1 billion to \$3 billion.

Instructions ONLY

None

Revisions to the FR Y-9SP for September 30, 2018

Report Form and Instructions

(1) *General Instructions and Report form cover page:* Updated threshold from \$1 billion to \$3 billion.

Instructions ONLY

None