

Bank Holding Company (BHC) Financial and Structure Reports

This chart contains a list of financial and structure reports that a BHC may have to file.
[A BHC should contact the Federal Reserve Bank in its district for additional information.](#)

Form	Report Title	Criteria for Filing	Submission	Frequency	Due to FRB
FR Y-8	The Bank Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates	All top-tier BHCs, including financial holding companies, must provide this report for each insured depository institution that it owns.	Mandatory electronic	Quarterly	Due 30 calendar days after 3/31, 6/30, 9/30 and 12/31
FR Y-9C	Consolidated Financial Statements for Bank Holding Companies	All top-tier BHCs with consolidated assets of \$500 million or more, and bank holding companies meeting certain criteria regardless of size. See the instructions for further detail.	Mandatory electronic	Quarterly	<u>For 3/31, 6/30, & 9/30:</u> due 40 calendar days after quarter end <u>For 12/31:</u> due 45 calendar days after quarter end
FR Y-9LP	Parent Company Only Financial Statements for Large Bank Holding Companies	All BHCs with a parent that files the FR Y-9C.	Mandatory electronic	Quarterly	Due 45 calendar days after 3/31, 6/30, 9/30 and 12/31
FR Y-9SP	Parent Company Only Financial Statements for Small Bank Holding Companies	All BHCs with consolidated assets less than \$500 million, except BHCs that meet certain criteria and file the FR Y-9C. See the instructions for further detail.	Mandatory electronic	Semi-annually	Due 45 calendar days after 6/30 and 12/31
FR Y-9ES	Financial Statements for Employee Stock Ownership Plan Bank Holding Companies	All Employee Stock Ownership Plans (ESOPs) that are also bank holding companies as of the last calendar day of the year.	Mandatory electronic	Annually	Due July 31 following the December 31 reporting date. However, if an extension has been received from the IRS (Form 5500 by filing Form 5558) the deadline of the Y-9ES will be extended to October 15
FR Y-11	Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies	Top-tier BHC has total consolidated assets of \$500 million or more as of June 30 of the preceding year or files the FR Y-9C to meet supervisory needs and the nonbank subsidiary meets any <u>one</u> of the following criteria: 1) the total assets of the nonbank subsidiary are equal to or greater than \$1 billion; 2) the nonbank subsidiary's off-balance-sheet activities are equal to or great than \$5 billion; 3) the nonbank subsidiary's equity capital is equal to or great than five percent of the top-tier BHC's consolidated equity capital; or 4) the nonbank subsidiary's consolidated operating revenue is equal to or greater than five percent of the top-tier BHC's consolidated operating revenue. Subsidiaries that were created for purposes of issuing trust preferred securities are omitted from reporting on this series.	Hard copy or electronic	Quarterly - detailed report	Due 60 calendar days after 3/31, 6/30, 9/30 and 12/31

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FR Y-11	Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies	A nonbank subsidiary that <u>does not</u> meet any of the criteria to file quarterly, but has total assets greater than or equal to \$250 million (but less than \$1 billion). Subsidiaries that were created for purposes of issuing trust preferred securities are omitted from reporting on this series.	Hard copy or electronic	Annually - detailed report	Due 60 calendar days after 12/31
FR Y-11S	Abbreviated Financial Statements of U.S. Nonbank Subsidiaries of U.S. Bank Holding Companies	A nonbank subsidiary that <u>does not</u> meet any of the criteria to file the detailed report, but does meet one of the following criteria: 1) the nonbank subsidiary has total assets equal to or greater than \$50 million (but less than \$250 million), or 2) the subsidiary's total assets are greater than one percent of the consolidated top-tier organization's total assets. Subsidiaries that were created for purposes of issuing trust preferred securities are omitted from reporting on this series.	Hard copy or electronic	Annually-abbreviated	Due 60 calendar days after 12/31
FR Y-12	Consolidated Bank Holding Company Report of Equity Investments in Nonfinancial Companies	All top-tier domestic BHCs that file an FR Y-9C and have aggregate non-financial equity investments that equal or exceed the lesser of \$100 million (on an acquisition cost basis) or 10 percent of the BHC's consolidated Tier 1 capital as of the report date; <u>and</u> the BHC holds, either directly or indirectly through a subsidiary or affiliate, any non-financial equity investments with a Small Business Investment Company (SBIC) structure, or under section 4(c)(6) or 4(c)(7) of the Bank Holding Company Act, or pursuant to the merchant banking authority of section 4(k)4(H) of the Bank Holding Company Act, or pursuant to the investment authority granted by Regulation K.	Hard copy or electronic	Quarterly	Due 45 calendar days after 3/31, 6/30, 9/30 & 12/31
FR Y-12	Consolidated Bank Holding Company Report of Equity Investments in Nonfinancial Companies	All top-tier domestic BHCs that file an FR Y-9SP and have aggregate non-financial equity investments that equal or exceed 10 percent of the BHC's total capital as of the report date; <u>and</u> the BHC holds, either directly or indirectly through a subsidiary or affiliate, any non-financial equity investments with a Small Business Investment Company (SBIC) structure, or under section 4(c)(6) or 4(c)(7) of the Bank Holding Company Act, or pursuant to the merchant banking authority of section 4(k)4(H) of the Bank Holding Company Act, or pursuant to the investment authority granted by Regulation K.	Hard copy or electronic	Semi-annually	Due 45 calendar days after 6/30 and 12/31
FR Y-12A	Annual Report of Merchant Banking Investments Held for an Extended Period	Financial holding companies (FHCs) that have owned, controlled or held investments under the Merchant Banking Authority (section 4(k)4(H) of the Bank Holding Company Act and Subpart J of Regulation Y) for a period that exceeds the "applicable reporting period" for the investment, as of December 31 of the relevant calendar year.	Hard copy	Annually	Due February 15 of the following year

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FR Y-20	Financial Statements for a Bank Holding Company Subsidiary Engaged in Bank-Ineligible Securities Underwriting and Dealing	All BHCs that applied and received Federal Reserve Board approval under section 4(c)(8) of the Bank Holding Company Act and section 225.23 of Regulation Y for its designated subsidiary to engage, and are engaging, in underwriting and dealing in bank-ineligible securities to a limited extent. BHCs are the parent company of Section 20 nonbanking subsidiaries. The parent company includes a foreign bank that is treated as a BHC under the International Banking Act of 1978 and the Bank Holding Company Act of 1956.	Hard copy	Quarterly	Due 45 calendar days after 3/31, 6/30, 9/30 and 12/31
FR 2314	Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations	U.S. banking organization must file quarterly for its subsidiary if the foreign subsidiary is owned or controlled by a parent U.S. BHC files the FR Y-9C has total consolidated assets equal to or greater than \$500 million, and the foreign subsidiary meets any one of the following criteria: 1) the foreign subsidiary's total assts are greater than or equal to \$1 billion; 2) the foreign subsidiary's off-balance-sheet activities are greater than or equal to \$5 billion; 3) the foreign subsidiary's equity is greater than or equal to five percent of top-tier consolidated equity capital; or 4) the foreign subsidiary's operational revenue is greater than or equal to five percent of the top-tier consolidated operating revenue.	Hard copy or electronic	Quarterly - detailed report	Due 60 calendar days after 3/31, 6/30, 9/30 and 12/31
FR 2314	Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations	A foreign subsidiary that <u>does not</u> meet any of the criteria to file quarterly, but has total assets greater than or equal to \$250 million (but less than \$1 billion).	Hard copy or electronic	Annually - detailed report	Due 60 calendar days after 12/31
FR 2314S	Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations	A foreign subsidiary that <u>does not</u> meet the criteria to file the detailed report, but does meet one of the following criteria: 1) foreign subsidiary has total assets equal to or greater than \$50 million (but less than \$250 million), or 2) the foreign subsidiary's total assets are greater than or equal to one percent of the consolidated top-tier organization's total assets.	Hard copy or electronic	Annually - abbreviated report	Due 60 calendar days after 12/31
FR Y-6	Annual Report of Bank Holding Companies	All top-tier BHCs.	Hard copy	Annually	Due 90 calendar days after the top-tier BHC's fiscal year end
FR Y-10	Report of Changes in Organizational Structure	All top-tier BHCs, including FHCs; state member banks that are not controlled by a BHC or an FBO; Edge and agreement corporations that are not controlled by a member bank, a domestic BHC, or an FBO; nationally chartered banks, with regard to their foreign investments only, that are not controlled by a BHC or an FBO; and FBOs.	Mandatory electronic	Event generated	Due 30 calendar days after a reportable event

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FFIEC 101	Risk-Based Capital Reporting for Institutions Subject to the Advanced Capital Adequacy Framework	Each bank, BHC, and saving association that qualify for and adopt the Advanced Capital Adequacy Framework to calculate their risk-based capital requirement or are in the parallel run stage of qualifying to adopt this framework.	Hard copy or electronic	Quarterly	During parallel run data are due 60 calendar days after 3/31, 6/30, 9/30 and 12/31. After parallel run data are due the same date as required by the Call Report, FR Y-9C and TFR for each bank, BHC, and savings association, respectively.
FFIEC 009	Country Exposure Report	U.S. commercial banks and bank holding companies holding \$30 million or more in claims on residents of foreign countries. See the report instructions for additional criteria.	Mandatory electronic	Quarterly	Due 45 calendar days after 3/31, 6/30, 9/30 and 12/31
FFIEC 009a	Country Exposure Information Report	Respondents file the FFIEC 009a if exposures to a country exceed 1 percent of total assets or 20 percent of capital of the reporting institution. FFIEC 009a respondents also furnish a list of countries in which exposures were between 3/4 of 1 percent and 1 percent of total assets or between 15 and 20 percent of capital.	Mandatory electronic	Quarterly	Due 45 calendar days after 3/31, 6/30, 9/30 and 12/31