

The Capital and Asset Report for Foreign Banking Organizations FR Y-7Q

General Instructions

The Capital and Asset Report for Foreign Banking Organizations (FR Y-7Q) requires financial information from foreign banking organizations (FBOs).

Who must report

The FR Y-7Q must be filed by each top-tier FBO. The report consists of ~~two~~ **three** parts.

1) Part 1 - Capital and Asset Information for the Top-tier FBO. **A**

- Reported quarterly by each top-tier FBO if the FBO or any FBO in its tiered structure has effectively elected to be a financial holding company (FHC). Also, reported quarterly by each top-tier FBO that has total consolidated assets of \$50 billion or more as of the report date, regardless of FHC status. ~~Once an FBO without FHC status has total consolidated assets of \$50 billion or more and begins to report quarterly, the FBO must continue to report Part 1 quarterly unless and until the FBO has reported total consolidated assets of less than \$50 billion for each of all four quarters in a full calendar year. Thereafter, an FBO without FHC status may revert to annual reporting, in accordance with the instructions for annual reporting below. If at any time, after reverting to annual reporting, an FBO without FHC status has total consolidated assets of \$50 billion or more, the FBO must return to quarterly reporting of Part 1 immediately.~~

- Reported annually by each top-tier FBO if (1) the FBO or any FBO in its tiered structure has not effectively elected to be an FHC and (2) the FBO has total consolidated assets of less than \$50 billion as of the report date.

2) Part 2 - Capital and Asset Information for Lower-tier FBOs Operating a Branch or an Agency, or owning an

Edge or Agreement Corporation, or a commercial lending company subsidiary in the United States.

- Reported quarterly for each lower-tier FBO (where applicable) operating a branch or an agency, or owning an Edge or Agreement corporation, or a commercial lending company subsidiary in the United States, if it or any FBO in its tiered structure has FHC status.

Generally, the top-tier reporter of the FR Y-7Q is the same as the top-tier reporter for the annual FR Y-7 report. With certain tiered FBOs, however, the initial determination of the top-tier reporter for FR Y-7Q reporting purposes may require consultation with Federal Reserve staff. This determination will be based primarily on whether the top-tier reporter provides capital ratio information to its home country authorities. For example, a top-tier entity that is an insurance company and does not provide capital ratio information to home country authorities will likely not have to provide capital ratio information on the FR Y-7Q; in this case, the next-highest tier that provides capital and asset information to home country authorities would likely be deemed the top-tier entity for capital and asset reporting on the FR Y-7Q. For any items being translated from foreign currency denominations, the foreign currency translation rate should be the rate effective on the as-of date of the report.

All financial data should be reported in U.S. dollars, as indicated on the reporting form.

Page 1

Page 1 of the report must include the legal name of the FBO filing the FR Y-7Q and the mailing address. The name, telephone number and e-mail address of a contact at the FBO to whom questions about the report(s) may be directed must be indicated.

General Instructions

Legal Name of Foreign Banking Organization

The legal name must be the same name that is specified on the Report of Changes in Organizational Structure (FR Y-10).

Submission of Reports

Submission Date

The report date for FBOs that must report annually is December 31. The preferred reporting period is for the 12-month calendar year ending December 31. However, FBOs are permitted to report based on their most recent 12-month fiscal year, if their fiscal year differs from the 12-month calendar year ending December 31. Report the “as-of” date in Part 1, item 8 **in the YYYYMMDD format**. For example, if a reporter’s fiscal year ends on October 31, 2002, then Part 1, item 8 of the FR Y-7Q filed for December 31, 2002 would read ~~10-31-2002~~**1031**.

The reporting dates for FBOs that must report quarterly are March 31, June 30, September 30, and December 31. The preferred reporting periods correspond with the 12-month calendar year ending December 31 (i.e., for the three months ending March 31, six months ending June 30, nine months ending September 30, and twelve months ending December 31). However, an FBO is permitted to report at different periods if its fiscal year differs from the 12-month calendar year ending December 31. Report the “as-of” dates in Part 1, item 8, and Part 2, item 6 (if applicable). However, these reports must be submitted on the quarter-end dates, similar to the manner described above for year-end dates.

Where to Submit Reports

This report must be received by the appropriate Federal Reserve Bank no more than 90 calendar days after the report date. The earlier submission would aid the Federal Reserve in reviewing and processing the report and is encouraged. Cases in which home country practices do not allow for reporting within 90 days might justify an extension, but only after consultation with Federal Reserve staff. If this deadline cannot be met, the FBO must advise the appropriate Federal Reserve Bank as soon as possible, and normally not later than 30 calendar days before the deadline, and request an extension, stating the reason for the request and the date on which the information will be filed. The reports are due by the end of the reporting

day on the submission date (i.e., 5:00 P.M. at each of the Federal Reserve Banks). The filing of this report will be considered timely, regardless of when the reports are received by the appropriate Federal Reserve Bank, if these reports are mailed and postmarked no later than the third calendar day preceding the submission deadline. In addition, the hand delivery of the completed original reports on or before the submission deadline to the location to which the reports would otherwise be mailed is an acceptable alternative to mailing such reports. If the submission deadline falls on a weekend or holiday, the report must be received by 5:00 P.M. on the first business day after the weekend or holiday. Any report received after 5:00 P.M. on the first business day after the weekend or holiday deadline will be considered late unless it has been postmarked three calendar days prior to the original weekend or holiday submission deadline (original deadline), or the institution has a record of sending the report by overnight service one day prior to the original deadline.

Confidentiality

~~The completed version of this report generally is available to the public upon request on an individual basis 120 days after the quarterly or annual as-of dates. However, a reporting FBO may request confidential treatment if it is of the opinion that disclosure of specific commercial or financial information in the report would likely result in substantial harm to its competitive position, or that disclosure of the submitted information would result in unwarranted invasion of personal privacy. A request for confidential treatment beyond the initial 120 days must be submitted in writing concurrently with the submission of the report. The request must discuss in writing the justification for which confidentiality is requested and must demonstrate the specific nature of the harm that would result from public release of the information. Merely stating that competitive harm would result or that information is personal is not sufficient.~~

WHEN CONFIDENTIAL TREATMENT IS REQUESTED, PAGE 1 SHOULD BE LABELED “CONFIDENTIAL.” THIS INFORMATION SHOULD BE SPECIFICALLY IDENTIFIED AS BEING CONFIDENTIAL.

The Federal Reserve may subsequently release information for which confidential treatment is requested if the Board of Governors determines that the disclosure of

General Instructions

such information is in the public interest. If the Federal Reserve deems it necessary to release confidential data, the respondent will be notified before it is released.

Signatures

The Capital and Asset Report for Foreign Banking Organizations must be signed as indicated on page 1 by a duly authorized officer of the FBO. By signing page 1 of this report, the authorized officer acknowledges that any knowing and willful misrepresentation or omission of a material fact on this report constitutes fraud in the inducement and may subject the officer to legal sanctions provided by 18 USC 1001 and 1007.

Amended Reports

The Federal Reserve may require the filing of an amended Capital and Asset Report for Foreign Banking Organizations if reports as previously submitted contain significant errors. In addition, an FBO should file an amended report when internal or external auditors make audit adjustments that result in a restatement of financial statements affecting reports previously submitted to the Federal Reserve. In the event that the required data is not available, respondents should contact the appropriate Federal Reserve Bank for information on submitting revisions.

Monitoring of Regulatory Reports

Federal Reserve Banks will monitor the filing of all regulatory reports to ensure that they are filed in a timely manner and are accurate and not misleading. Reporting deadlines are detailed in Submission Date section of these general instructions. Additional information on the monitoring procedures are available from the Federal Reserve Banks.

PART 1—Capital and Asset Information for the Top-tier Foreign Banking Organization

The capital and asset information provided in Part 1 should be reported by the top-tier FBO. See the “Who must report” section to determine the frequency of reporting for Part 1. The Federal Reserve may require a FR Y-7Q reporter to submit supporting calculations and definitions of its components of capital if deemed necessary.

Line Item 1 Is the foreign banking organization required by its home country supervisor to calculate its capital ratios using a risk-adjusted framework consistent with the Basel Capital Accord?

Enter a “1” for “yes” if home country supervisor of the FBO has adopted and utilizes risk-based standards consistent with the Basel Capital Accord. Enter a “0” for “no” if the FBO is not required to apply standards consistent with the Basel Capital Accord. If “yes”, provide capital and asset information using the procedures consistent with the risk-based framework required by the home country supervisor. If “no”, provide the organization’s best approximation of the capital and asset information.

Line Item 2 Tier 1 capital.

Report the amount of Tier 1 capital, on a consolidated basis, as reported by the institution to its home country supervisor under the Basel Capital Accord if the answer to Part 1, item 1 is “yes”. If the answer to Part 1, item 1 is “no”, then report by using the closest possible approximation.

← insert 3

Line Item 3 Total risk-based capital.

Report the amount of total risk-based capital, on a consolidated basis, as reported by the institution to its home country supervisor under the Basel Capital Accord if the answer to Part 1, item 1 is “yes”. If the answer to Part 1, item 1 is “no”, then report by using the closest possible approximation.

← insert 4

Line Item 4 Risk-weighted assets.

Report the amount of risk-weighted assets, on a consolidated basis, as reported by the institution to its home country supervisor under the Basel Capital Accord if the answer to Part 1, item 1 is “yes”. If the answer to Part 1, item 1 is “no”, then report by using the closest possible approximation.

Line Item 5 Total consolidated assets at the end of the reporting period.

Report the total assets, on a consolidated basis, at the end of the reporting period.

General Instructions

Line Item 6 Total combined assets of U.S. operations, net of intercompany balances and transactions between U.S. domiciled affiliates, branches, and agencies.

Report the total combined assets of the top-tier FBO's U.S. domiciled affiliates,¹ branches, and agencies. In situations where a U.S. domiciled affiliate is a parent of one or more subsidiaries, including subsidiaries of subsidiaries, the FBO should consolidate assets of the affiliate and its subsidiaries at the top-tier U.S. domiciled affiliate, in accordance with U.S. GAAP, and then the total consolidated assets (or total assets, as applicable) of each top-tier U.S. domiciled affiliate, branch, and agency should be combined. Total combined assets reported by top-tier FBOs should exclude intercompany balances and intercompany transactions between the FBO's U.S. domiciled affiliates, branches, or agencies to the extent

such items are not already eliminated in consolidation. However, total combined assets reported by top-tier FBOs should include net intercompany balances and intercompany transactions between a non-U.S. domiciled affiliate and a U.S. domiciled affiliate, branch, or agency of the FBO.

In cases where a U.S. affiliate has a gross due from balance with a foreign affiliate and a gross due to balance with that same affiliate, the gross due from balance and gross due to balance are netted. If the result of the netting equals a net due from balance, the net due from balance is added to the asset calculation for item 6. A net due to balance of a U.S. affiliate with a foreign affiliate is not subtracted from the combined assets reported in item 6. Please refer to the following example for further clarification:

U.S. Affiliate "A" transactions		U.S. Affiliate "B" transactions	
Due to Foreign Affiliate 1	\$ (50)	Due to Foreign Affiliate 1	\$ (75)
Due from Foreign Affiliate 1	\$ 10	Due from Foreign Affiliate 1	\$ 90
Net due to Foreign Affiliate 1	\$ (40)	Net due from Foreign Affiliate 1	\$ 15
Due to Foreign Affiliate 2	\$ (20)	Due to Foreign Affiliate 2	\$ (800)
Due from Foreign Affiliate 2	\$ 45	Due from Foreign Affiliate 2	\$ 1,000
Net due from Foreign Affiliate 2	\$ 25	Net due from Foreign Affiliate 2	\$ 200
U.S. Affiliate "A" would have a net due from of \$25		U.S. Affiliate "B" would have a net due from of \$215	

The intercompany transactions are combined by adding U.S. Affiliate "A" (\$25) plus U.S. Affiliate "B" (which includes two net due from balances \$200 + \$15) arriving at a total net due from balance of \$240.

1. Total combined assets of the top-tier FBO's U.S. domiciled affiliates should exclude the assets of section 2(h)(2) companies as defined in section 2(h)(2) of the Bank Holding Company Act (12 U.S.C. 1841(h)(2)).

General Instructions

For purposes of this report, a U.S. domiciled affiliate is defined as a subsidiary, an associated company, or an entity treated as an associated company (e.g., a corporate joint venture) as set forth in the instructions for the Consolidated Financial Statements for Holding Companies (FR Y-9C). Additionally, the determination of whether an affiliate of an FBO shall be consolidated shall be made in accordance with the FR Y-9C. Investments by a top-tier FBO in unconsolidated U.S. domiciled affiliates shall be accounted for under the equity method.

Line Item 7 Total U.S. non-branch assets.

Report the total U.S. non-branch and agency assets of the top-tier FBO's U.S. domiciled affiliates. Total U.S. non-branch and agency assets are the sum of the total combined assets of a top-tier FBO's top-tier U.S. domiciled affiliates excluding the assets of its U.S. branches and agencies. Total combined assets of the top-tier FBO's U.S. domiciled affiliates should also exclude the assets of section 2(h)(2) companies as defined in section 2(h)(2) of the Bank Holding Company Act (12 U.S.C. 1841(h)(2)) and debt previously contracted (DPC) branch subsidiaries.

In situations where a top-tier U.S. domiciled affiliate is a parent of one or more subsidiaries, the top-tier FBO should consolidate the assets of the affiliate and its subsidiaries, in accordance with U.S. Generally Accepted Accounting Principles (GAAP), and the total consolidated assets (or total assets, as applicable) of each top-tier U.S. domiciled affiliate should be combined. Where a top-tier U.S. domiciled subsidiary is not consolidated with the FBO for GAAP purposes, that entity shall be accounted for under the equity method and the sum of the amount of the investments should be included in the sum of the total combined assets of top-tier U.S. domiciled affiliates. The sum of the total combined assets of top-tier U.S. domiciled affiliates reported by a top-tier FBO should exclude intercompany balances and intercompany transactions between the FBO's U.S. domiciled affiliates to the extent such items are not already eliminated in consolidation. However, the sum of the total combined assets of top-tier U.S. domiciled affiliates reported by a top-tier FBO should include asset exposures to U.S. branches, or agencies of the FBO and to non U.S. domiciled affiliates. In cases where the non U.S. domiciled affiliate is already consolidated with a top-tier U.S. domiciled affiliate these exposures are excluded.

For purposes of this item, U.S. domiciled affiliate is defined as a subsidiary, an associated company, or an entity treated as an associated company (e.g., a corporate joint venture) as set forth in the instructions for the Consolidated Financial Statements for Holding Companies (FR Y-9C).

Line Item 8 Enter the as-of date for the financial data provided above.

Report in item 8 the as-of date for the financial data reported in items 2–7. Report the ~~month, day, and year in the boxes provided, using leading zeroes, if necessary date in YYYYMMDD format.~~ For example, if the as-of date is December 31, 2002, the entry would be ~~12-31-2002~~1231. If a reporter's fiscal year does not follow the reporting pattern as defined above under "Submission date", then the as-of date for the most recent data available should be reported in item 8. For example, if a reporter's fiscal year ends on October 31, then item 8 of the FR Y-7Q filed for December 31, 2002 would read ~~10-31-2002~~1031. For quarterly reporters a similar process would be followed, e.g., for a report filed on March 31, 2003 the reporter would provide data as-of January 31, 2003, item 8 would be ~~01-31-2003~~0131.

PART 2—Capital and Asset Information for Lower-tier FBOs Operating a Branch, or an Agency, or Owning an Edge or Agreement Corporation, or a Commercial Lending Company Subsidiary in the United States

Part 2 is to be completed *only* if the top-tier or lower-tier FBO has FHC status. Part 2 pertains only to the capital and asset information of lower-tier FBOs (information on top-tier reporters is reported on Part 1, not on Part 2). This information is to be collected only if the lower-tier FBO operates a branch or an agency, or owns an Edge or Agreement corporation, or a commercial lending company subsidiary in the United States. A separate version of Part 2 should be submitted for each of the top-tier reporter's lower-tier FBOs that meet these reporting requirements (e.g., if the top-tier reporter has two lower-tier FBOs meeting the reporting requirements for Part 2, a separate schedule of the Part 2 information for each of the two lower-tier reporters must be provided).

The capital and asset information provided in Part 2 must be reported on a quarterly basis for any lower-tier FBO meeting the reporting requirements defined above.

General Instructions

Items should be reported on a consolidated basis for each lower-tier FBO. The Federal Reserve may require a lower-tier FBO to submit supporting calculations and definitions of its components of capital if deemed necessary.

Legal title of lower-tier FBO that operates a branch or an agency, or owns an Edge or Agreement corporation or a commercial lending company subsidiary in the United States

Enter the full name of the lower-tier FBO for which capital and asset information is being provided.

Country of lower-tier FBO that operates a branch or an agency, or owns an Edge or Agreement corporation or a commercial lending company subsidiary in the United States

Enter the country in which this lower-tier FBO is incorporated or has its principal location.

Line Item 1 Is the reporting lower-tier FBO required by its home country supervisor to calculate its capital ratios using a risk-adjusted framework consistent with the Basel Capital Accord?

Enter a “1” for “yes” if the home country supervisor of the lower-tier FBO has adopted and utilizes risk-based standards consistent with the Basel Capital Accord. Enter a “0” for “no” if the lower-tier FBO is not required to apply standards consistent with the Basel Capital Accord. If “yes”, provide capital and asset information using the procedures consistent with the risk-based framework required by the home country supervisor. If “no”, provide the lower-tier FBO’s best approximation of the capital and asset information.

Line Item 2 Tier 1 capital.

Report the amount of Tier 1 capital, on a consolidated basis, as reported by the lower-tier FBO to its home country supervisor under the Basel Capital Accord if the answer to Part 2, item 1 is “yes”. If the answer to

Part 2, item 1 is “no”, then report by using the closest possible approximation.

Line Item 3 Total risk-based capital.

Report the amount of total risk-based capital, on a consolidated basis, as reported by the lower-tier FBO to its home country supervisor under the Basel Capital Accord if the answer to Part 2, item 1 is “yes”. If the answer to Part 2, item 1 is “no”, then report by using the closest possible approximation.

Line Item 4 Risk-weighted assets.

Report the amount of risk-weighted assets, on a consolidated basis, as reported by the lower-tier FBO to its home country supervisor under the Basel Capital Accord if the answer to Part 2, item 1 is “yes”. If the answer to Part 2, item 1 is “no”, then report by using the closest possible approximation.

Line Item 5 Total consolidated assets at the end of the reporting period.

Report the total assets of the lower-tier FBO, on a consolidated basis, at the end of the reporting period.

Line Item 6 Enter the as-of date for the financial data provided above.

Report in item 6 the as-of date for the financial data reported in items 2–5. Report the ~~month, day, and year in the boxes provided, using leading zeroes, if necessary~~ date in YYYYMMDD format. For example, if the as-of date is December 31, 2002, the entry would be ~~12-31-2002~~1231. If a lower-tier FBO’s fiscal year does not follow the reporting pattern as defined above under “Submission date”, then the as-of date for the most recent data available should be reported in item 6. For example, if a lower-tier FBO’s fiscal year ends on October 31, then item 6 of the FR Y-7Q filed for December 31, 2002 would be ~~10-31-2002~~1031. For quarterly reporters a similar process would be followed, e.g., for a report filed on March 31, 2003 the reporter would provide data as-of January 31, 2003, item 6 would be ~~01-31-2003~~0131.

FR_Y7Q Instructions – Inserts

Who Must Report

INSERT 1A (page GEN-1)

1) Part 1A - Capital and Asset Information for the Top-tier FBO.

Once an FBO has total consolidated assets of \$50 billion or more, the FBO should begin quarterly reporting of Part 1A and Part 1B as of the first quarter the total assets reached \$50 billion or more. The FBO must continue to report Part 1A and Part 1B quarterly unless and until the FBO has reported total consolidated assets of less than \$50 billion for each of all four quarters in a full calendar year. Therefore, an FBO without FHC status should revert to annual reporting, in accordance with the instructions for annual reporting below. If at any time, after reverting to annual reporting, an FBO without FHC status has total consolidated assets of \$50 billion or more, the FBO must return to quarterly reporting of Part 1A and Part 1B immediately.

INSERT 1B (page GEN-1)

2) Part 1B – Capital and Asset Information for Top-tier Foreign Banking Organizations with Consolidated Assets of \$50 billion or more
Reported quarterly by each top-tier FBO that has total consolidated assets of \$50 billion

Confidentiality

INSERT 2 (page GEN-2)

Section 165 of the Dodd-Frank Act, (12 U.S.C. § 5365), directs the Federal Reserve to establish enhanced prudential standards for certain companies, including certain FBOs. The Board's Legal Division also determined that the data are not considered confidential. However, individual respondents may request confidential treatment for any of these reports pursuant to sections (b)(4) and (b)(6) of the Freedom of Information Act 5 U.S.C. §522(b) (4) and (b)(6). The applicability of these exemptions would need to be determined on a case-by-case basis. In addition, items 8.b and 8.c in Part 1B of the FR Y-7Q involve disclosure of capital buffers imposed by an FBO's home country supervisor. While some home country supervisors do not accord confidential status to that information or do so only on a case-by-case basis, others treat this information as confidential on a blanket basis under the belief that a more selective confidential treatment could signal an FBO's financial strength or weakness and could thereby cause substantial competitive harm. Since the information submitted in response to items 8.b and 8.c may or may not be public depending on the FBO's home country, the Federal Reserve will consider granting confidential status, pursuant to FOIA exemption 4, only on a case-by-case basis.

PART 1A—Capital and Asset Information for the Top-tier Foreign Banking Organization

INSERT 3 (page GEN-3)

Line item 2 Tier 1 capital

If the FBO's calculation of Tier 1 capital (calculated in accordance with the methodologies established by the home country supervisor) differs from the calculation of this item in accordance with capital adequacy standards consistent with the Basel capital framework, as defined in Regulation YY (12 CFR Part 252.143 and 252.154), then the FBO should provide pro-forma estimates for Tier 1 capital in Part 1B; **otherwise, the FBO must leave this item blank.** [If, notwithstanding differences between the calculation methodology provided for in the home country capital adequacy framework and the Basel capital framework, these items are identical in Part 1A and Part 1B, the Tier 1 capital item will be populated in Part 1A with the entry entered in Part 1B by the FBO through the Federal Reserve reporting process.]

INSERT 4 (page GEN-3)

Line Item 3 Total risk-based capital

If the FBO's calculation of Total risk-based capital (calculated in accordance with the methodologies established by the home country supervisor) differs from the calculation of this item in accordance with capital adequacy standards consistent with the Basel capital framework, as defined in Regulation YY (12 CFR Part 252.143 and 252.154), then the FBO should provide pro-forma estimates for Total risk-based capital in Part 1B; **otherwise, the FBO must leave this item blank.** [If, notwithstanding differences between the calculation methodology provided for in the home country capital adequacy framework and the Basel capital framework, these items are identical in Part 1A and Part 1B, the Total risk-based capital item will be will be populated in Part 1A with the entry in Part 1B by the FBO through the Federal Reserve reporting process.]

INSERT 5 (page GEN-5)

PART 1B—Capital and Asset Information for Top-tier Foreign Banking Organizations with Consolidated Assets of \$50 billion or more

In the event that the home-country supervisor of an FBO with \$50 billion or more in total consolidated assets has not established capital adequacy standards that are consistent with the Basel capital framework, Regulation YY requires such FBO to demonstrate that it would meet or exceed capital adequacy standards consistent with the Basel capital framework. In such cases, if the FBO's calculation of Tier 1 capital (Part 1A, item 2) and Total risk-based capital (Part 1A, item 3) (calculated in accordance with the methodologies established by the home country supervisor) differs from the calculation of those items in accordance with capital adequacy standards consistent with the Basel capital framework as defined in Regulation YY (12 CFR Part 252.143 and 252.154) then the FBO should provide pro-forma estimates in Part 1B, items 3 and 5. [If, notwithstanding differences between the calculation methodology provided for in the

home country capital adequacy framework and the Basel capital framework these items are identical in Part 1A and Part 1B, these two items will be populated in Part 1A with the corresponding entries in Part 1B by the FBO through the Federal Reserve reporting process.]

The following items¹ are effective July 1, 2016, where the first filing would include data reported as of September 30, 2016:

Line item 1 Common equity tier 1 capital

Report the common equity tier 1 capital of the FBO on a consolidated basis.

Line item 2 Additional tier 1 capital

Report the additional tier 1 capital of the FBO on a consolidated basis.

Line item 3 Tier 1 capital

Report the sum of items 1 and 2.

Line item 4 Tier 2 capital

Report the tier 2 capital of the FBO on a consolidated basis.

Line item 5 Total risk-based capital

Report the sum of items 3 and 4.

Line item 6 Capital conservation buffer

Report the capital conservation buffer of the FBO on a consolidated basis as a percentage of risk-weighted assets, **rounded to four decimal places**. If this buffer does not apply, **then this item must be left blank**. Enter "0" if the respondent has none to report for a given as-of date.

Line item 7 Countercyclical capital buffer (if any)

Report the firm-specific countercyclical capital buffer as calculated by the FBO on a consolidated basis as a percentage of risk-weighted assets, **rounded to four decimal places**. If this buffer does not apply, **then this item must be left blank**. Enter "0" if the respondent has none to report for a given as-of date.

Line item 8 Other applicable capital buffer(s)

¹ See 12 CFR part 252, Enhanced Prudential Standards for Bank Holding Companies and Foreign Banking Organizations, available at <http://www.gpo.gov/fdsys/pkg/FR-2014-03-27/pdf/2014-05699.pdf> for definitional support for these line items.

- (a) **GSIB/DSIB:** Report any global systemically important banking organization (GSIB) or domestic systemically important banking organization (DSIB) capital buffer, as applicable to the FBO on a consolidated basis as a percentage of risk-weighted assets, excluding the capital buffers already reported on lines 6 and 7, rounded to four decimal places. If either the GSIB or DSIB buffer does not apply, then this item must be left blank. Enter “0” if the respondent has none to report for a given as-of date. The buffers in 8a, 8b, and 8c, if applicable, are independent of each other and are not to be totaled where more than one buffer applies.
- (b) **Pillar 2:** Report any Pillar 2 other buffer requirement, as applicable to the FBO on a consolidated basis as a percentage of risk-weighted assets, excluding the capital buffers already reported on lines 6, 7, or 8(a), rounded to four decimal places. If this buffer does not apply, then this item must be left blank. Enter “0” if the respondent has none to report for a given as-of date.
- (c) **Other:** Report any other buffer requirement, as applicable on a consolidated basis as a percentage of risk-weighted assets, excluding the capital buffers already reported lines 6, 7, 8(a) or (b), rounded to four decimal places. If this buffer does not apply, then this item must be left blank. Enter “0” if the respondent has none to report for a given as-of date.

Line item 9 Compliance with restrictions on capital distributions and discretionary bonus payments associated with a capital buffer

Enter a “1” for “yes” if the FBO is in compliance with restrictions on capital distributions and discretionary bonus payments associated with applicable capital buffers. Enter a “0” if the FBO is not in compliance with restrictions on capital distributions and discretionary bonus payments associated with applicable capital buffers.

The following items are effective January 1, 2018, so the first filing would be for data reported as of March 31, 2018. In each case, if the capital adequacy framework of the home-country supervisor is not consistent with the Basel Capital Framework, as defined in Regulation YY, (12 CFR Part 252.143 and 252.154), the FBO should report these items on a pro-forma basis.

Line item 10 Home country capital measure used in the numerator of the Basel III leverage ratio

Report the leverage capital measure of the FBO on a consolidated basis, calculated according to the methodology established by the FBO’s home-country supervisor. (This line item will not be reported until 2018).

Line item 11 Home country exposure measure used in the denominator for the Basel III leverage ratio

Report the exposure measure of the FBO on a consolidated basis, calculated according to the methodology established by the FBO’s home-country supervisor. (This line item will not be reported until 2018).

Line item 12 Minimum home country leverage ratio (if different from Basel III leverage ratio, as applicable)

Report the minimum home country leverage ratio if the home-country supervisor has established a leverage ratio separate from or in addition to the Basel III leverage ratio. (This line item will not be reported until 2018.)

DRAFT