

ANONYMOUS

Proposal and Comment Information

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Submitter Information

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I would like to request an update to the instructions for Schedule C, Part II, Column 12. The current guidance still references legacy GAAP classifications (AFS and HTM) and does not reflect the changes introduced by ASU 2016-01, which requires that equity securities not held for trading (NHFT) be reported at fair value with changes in fair value recognized in net income.

There have been authoritative resources released since the ASU's adoption—such as a seminar from the Federal Reserve Bank of New York (link https://www.newyorkfed.org/banking/reporting_forms/instruct)—that indicate NHFT equity securities should be included in this column. However, the instructions themselves have not yet been updated to align with this interpretation.

Appreciate your consideration of this change!