GENERAL INSTRUCTIONS for the FR Y-14 A/Q/M reports – 12/31/17

I. Attestation

For Bank Holding Companies and Intermediate Holding Companies that are ~~part~~ subject to supervision by the~~of the~~ Federal Reserve's Large Institution Supervision Committee ~~portfolio~~,[1] the Capital Assessments and Stress Testing (FR Y-14A/Q/M) data submissions must be accompanied by an attestation signed by the chief financial officer or an equivalent senior officer. By signing the attestation cover page ~~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. Material weaknesses in internal controls or material errors or omissions in the data submitted must be reported through the respondent's designated Federal Reserve System contacts as they are identified.

The cover page for the FR Y-14A/Q/M attestations should be submitted as follows:

- FR Y-14A/Q (annual submission): the attestation associated with the annual submission (i.e., data reported as of December 31, including the global market shock submission) should be submitted on the last submission date for those reports, typically April 5 of the following year.[2]
- FR Y-14A (mid-cycle submission): the attestation associated with the semi-annual submission (i.e. data reported as of June 30) should be submitted on the data due date for that submission, October 5 of a given year.
- FR Y-14M: for those firms that file the FR Y-14M reports, the three attestations for the three months of the quarter will be due on one date, the final FR Y-14M submission date for those three intervening months.[3] Note that one attestation page per monthly submission is still required.
- FR Y-14Q: the FRY14Q attestation for the three remaining quarters (Q1, Q2, and Q3) should be submitted on the due date for the FR Y-14Q for that quarter.

~~with the FR Y-14A submission for the FR Y-14A, FR Y-14Q and FR Y-14M reports as of December 31, 2016. The cover page for the FR Y-14Q/M and FR Y-14A semi-annual (as-of June 30) attesting to conformance to instructions and materially correctness of the data should be submitted with all other semi-annual, quarterly and monthly submissions in 2017. Effective December 31, 2017, there will a new FR Y-14A cover page (including internal controls throughout the year for the FR Y-14Q/M) to be submitted with the annual FR Y-14A submission. The FR Y-14Q/M cover page should continue to be submitted quarterly and monthly with the FR Y-14Q and FR Y-14M submission, respectively, and for the FR Y-14A semi-annual submission as-of June 30.~~

---

[1] http://www.federalreserve.gov/bankinforeg/large-institution-supervision.htm

[2] For example, all of the FR Y-14Q schedules due 52 days after the as of date (typically mid-February), all of the FR Y-14A schedules due April 5, and the trading and counterparty schedules due on the global market shock submission date (March 15 at the latest) will be due on the latest of those dates, typically the annual submission date for the FR Y-14A report schedules (April 5).

[3] For example, the attestation cover pages and any associated materials for the FR Y-14M reports with January, February, and March as of dates will be due on the data due date for the March FR Y-14M.

A signed version of the attestation cover page and any supporting materials should be submitted ~~concurrently with the report submission~~ electronically in Intralinks and tagged with the attestation submission type and applicable report date.~~, and r~~ Respondents must maintain in their files a signed attestation cover page.