FR Y-14A, Schedule F.2, Draft Instructions for December 31, 2017
Pro Forma Combining Balance Sheet

If a BHC or IHC reports a merger or material acquisition in Schedule F (Business Plan Changes), then the BHC or IHC must also complete Schedule F.2, the Pro Forma Combining Balance Sheet worksheet. Consistent with Schedule F, Schedule F.2 mirrors the structure of the FR Y-14A Summary schedule. In order to arrive at the post-acquisition fair value of an acquired portfolio as reported on the FR Y-14A Schedule F Balance Sheet worksheet, Schedule F.2 requires that BHCs or IHCs report the pre-acquisition book value of the portfolio on the as-of date, any purchase accounting adjustments made to the portfolio value, and any fair value adjustments made. The sum of the pre-acquisition book value, purchase accounting adjustments, and fair value adjustments for a given portfolio should yield the post-acquisition fair value, reported on the Balance Sheet worksheet in the quarter in which the business plan change takes place.

In the field labeled "Pre-Acquisition Book Value," enter the book value for the line item assigned to the balance sheet item by the seller. In the field labeled "Purchase Accounting Adjustments," enter adjustments made to the pre-acquisition book value of the balance sheet item in order to arrive at its purchase price. In the field labeled "Fair Value Adjustments," report the difference between the purchase price and the fair value of the balance sheet item as reported on the balance sheet of the firm at acquisition.