

# Board of Governors of the Federal Reserve System

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Instructions for the Preparation of

## **The Capital and Asset Report for Foreign Banking Organizations**

Reporting Form FR Y-7Q



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## INSTRUCTIONS FOR PREPARATION OF

# 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).

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.

### Who must report

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

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

- 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 1B - Capital and Asset Information for Certain Top-tier Foreign Banking Organizations.
    - Reported quarterly by each top-tier FBO with combined U.S. assets of \$100 billion or more, or combined U.S. assets of less than \$100 billion but total consolidated assets of \$250 billion or more.
  - (3) 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 authori-

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ties. 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.

## 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.

## 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 Date of Reports

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 1A, item 8, in the YYYYMMDD format. For example, if a reporter’s fiscal year ends on October 31, 2002, then Part 1A, item 8 of the FR Y-7Q filed for December 31, 2002 would read 20021031.

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 1A, 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

Information disclosed in these reports is collected as part of the Board’s supervisory process and may be accorded confidential treatment under Exemption 8 of the Freedom of Information Act (FOIA) (5 U.S.C. § 552(b)(8)), but information that is required to be disclosed publicly is generally not considered confidential. The completed version of this report generally is avail-

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able to the public upon request on an individual basis 120 days after the quarterly or annual as-of-dates. However, individual respondents may request that certain data be protected pursuant to Exemptions 4 and 6 (5 U.S.C. § 552(b)(4) & (6)) of FOIA, where such data relates to trade secrets and financial information, or to personal information, respectively. The applicability of these exemptions would have to be determined on a case-by-case basis. 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 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.

## Data Items Automatically Retrieved from Other Reports

Certain data collected on the FR Y-7Q may also be collected in other reports submitted to the Federal Reserve. If the banking organization files the other reports at the same level of consolidation as is required for the FR Y-7Q, the duplicate data items will be populated automatically. If the source report is due to be submitted after the FR Y-7Q, respondents may submit the FR Y-7Q with the data items from the other report left blank. Respondents will then need to resubmit the report after the source report has been filed so that the missing data is automatically populated.

If the banking organization files the Banking Organization Systemic Risk Report (FR Y-15) for the same reporting period, then the following data items will be populated automatically: (1) Part 1A, item 6, "Total consolidated assets" (FR Y-15, Schedule H, column C, item M.4).

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

The capital and asset information provided in Part 1A should be reported by the top-tier FBO. See the “[Who must report](#)” section to determine the frequency of reporting for Part 1A. 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 1A, item 1 is “yes.” If the answer to Part 1A, item 1 is “no,” then report by using the closest possible approximation.

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, item 3; otherwise, the FBO must leave this item (Part 1A, item 2) blank. [If, notwithstanding differences between the calculation methodology provided in the home country capital adequacy framework and the Basel capital framework, these items are identical in Part 1A and Part 1B,

Tier 1 capital in Part 1A, item 2, is derived from the data entered in Part 1B, item 3, by the FBO.]

### **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 1A, item 1 is “yes.” If the answer to Part 1A, item 1 is “no,” then report by using the closest possible approximation.

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, item 5; otherwise, the FBO must leave this item (Part 1A, item 3) blank. [If, notwithstanding differences between the calculation methodology provided in the home country capital adequacy framework and the Basel capital framework, these items are identical in Part 1A and Part 1B, Total risk-based capital in Part 1A, item 3, is derived from the data entered in Part 1B, item 5, by the FBO.]

### **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 1A, item 1 is “yes.” If the answer to Part 1A, 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.

### **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,<sup>1</sup> branches, and agencies. In

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1. Total combined assets of the top-tier FBO’s U.S. domiciled affiliates should exclude the assets of section 2(h)(2) companies

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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 Example below for further clarification.

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

as defined in section 2(h)2 of the Bank Holding Company Act (12 U.S.C. 1841(h)(2)).

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

## Example

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
<b>Net due to Foreign Affiliate 1</b>	<b>\$(40)</b>	<b>Net due from Foreign Affiliate 1</b>	<b>\$15</b>
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
<b>Net due from Foreign Affiliate 2</b>	<b>\$25</b>	<b>Net due from Foreign Affiliate 2</b>	<b>\$200</b>
<b>U.S. Affiliate "A" would have a net due from of \$25</b>		<b>U.S. Affiliate "B" would have a net due from of \$215</b>	

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.

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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). The net due from balances from an International Banking Facilities (IBFs) should be included in the U.S. domiciled affiliate's assets.

## **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 date in YYYYMMDD format. For example, if the as-of date is December 31, 2002, the entry would be 20021231. 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 20021031. 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 20030131.

## **PART 1B—Capital and Asset Information for Certain Top-tier Foreign Banking Organizations**

Under the Board's Regulation YY, a foreign banking organization with combined U.S. assets of \$100 billion or more (12 CFR 252.154) or combined U.S. assets of less than \$100 billion but total consolidated assets of \$250 billion or more (12 CFR 252.143) must certify to the Board that it meets capital adequacy standards on a consolidated basis established by its home-country

supervisor that are consistent with the regulatory capital framework published by the Basel Committee on Banking Supervision.

In the event that the home country supervisor of such an FBO<sup>2</sup> 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 in the home country capital adequacy framework and the Basel capital framework, these items are identical in Part 1A and Part 1B, Tier 1 capital (item 2) and Total risk-based capital (item 3) in Part 1A are derived from the data entered Part 1B, items 3 and 5, by the FBO, respectively.]

## **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.

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

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**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 GSIB buffer.**

Report any global systemically important banking organization (GSIB) 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 the GSIB 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.

*NOTE: 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.

**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.

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

Report the minimum home country leverage ratio as a percentage, rounded to four decimal places, if the home country supervisor has established a leverage ratio separate from or in addition to the Basel III leverage ratio.

**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 1A and Part 1B, 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. Items should be reported on a consolidated basis for each lower-tier FBO. The Federal Reserve

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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 date in YYYYMMDD format. For example, if the as-of date is December 31, 2002, the entry would be 20021231. If a lower-tier FBO’s fiscal year does not follow the reporting pattern as defined above under “[Submission Date of Reports](#)”, 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 20021031. 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 20030131.

Each edit in the checklist must balance, rounding errors are not allowed

## Validity (V) Edits for the FR Y-7Q

Effective as of March 31, 2018

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Validity	1001	1	FBOQB162	Part 1A or Part 2, Item 1 must equal 0 (no) or 1 (yes).	fboqb162 eq 1 or fboqb162 eq 0
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1010	SROF-FRNM	FBOQC490	Printed Name of Officer must not be null.	fboqc490 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1012	TITLEO-FOFF	FBOQC491	Title of Officer must not be null.	fboqc491 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1014	DATESIGN	FBOQJ196	Date of Signature must not be null.	fboqj196 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1028	CONTACTN	FBOQ8901	Name/Title of U.S. Contact must not be null.	fboq8901 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1030	CONTACTP	FBOQ8902	Area Code and Phone number of U.S. Contact must not be null.	fboq8902 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1032	CONTACTF	FBOQ9116	Area Code and Fax Number of U.S. Contact must not be null.	fboq9116 ne null
FRY7Q	20161231	99991231	No Change	Page 1	Validity	1034	CONTACTE	FBOQ4086	E-mail Address of U.S. Contact must not be null.	fboq4086 ne null
FRY7Q	20161231	99991231	Revised	Part 1A and Part 2	Validity	1046	2	FBOQ8274	For top-tier FBOs that do not calculate capital ratios using a risk-based framework consistent with the Basel Capital Accord, or top-tier FBOs with consolidated assets less than \$50 billion, or lower-tier FBOs, Part 1A or Part 2 Item 2 must not be null	For top tier FBOs where fboqb162 eq 0 or fboq2170 lt 50000, or lower-tier FBOs, fboq8274 ne null
FRY7Q	20161231	99991231	Revised	Part 1A and Part 2	Validity	1048	3	FBOQ3792	For top-tier FBOs that do not calculate capital ratios using a risk-based framework consistent with the Basel Capital Accord, or top-tier FBOs with consolidated assets less than \$50 billion, or lower-tier FBOs, Part 1A or Part 2, Item 3 must not be null.	For top-tier FBOs where fboqb162 eq 0 or fboq2170 lt 50000, or lower-tier FBOs, fboq3792 ne null
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Validity	1050	4	FBOQA223	Part 1A or Part 2, Item 4 must not be null.	fboqa223 ne null
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Validity	1052	5	FBOQ2170	Part 1A or Part 2, Item 5 must not be null.	fboq2170 ne null
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Validity	1054	Part 1A Item 8; Part 2 Item 6	FBOQC116	Part 1A Item 8 or Part 2 Item 6, the reported as-of date for financial data must not be null.	fboqc116 ne null
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1060	1	FBOQP859	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 1 must not be null.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1065	2	FBOQP865	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 2 must not be null.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1070	3	FBOT8274	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 3 must not be null.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1075	4	FOBQ5311	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 4 must not be null.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1080	5	FBOT3792	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 5 must not be null.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1085	9	FBOQFS41	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 9 must equal 0 or 1.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, fboqfs41 eq 1 or fboqfs41 eq 0
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1090	3	FBOT8274	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 3 must equal the sum of Part 1B Item 1 and Part 1B Item 2.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, fbot8274 eq (fboqp859 + fboqp865)
FRY7Q	20180331	99991231	Revised	Part 1B	Validity	1095	5	FBOT3792	For top-tier FBOs with consolidated assets of \$50 billion or more in any of the prior four quarters, Part 1B Item 5 must equal the sum of Part 1B Item 3 and Part 1B Item 4.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, fbot3792 eq (fbot8274 + fboq5311)

## Quality (Q) Edits for the FR Y-7Q

Effective as of March 31, 2018

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FRY7Q	20180331	99991231	Revised	Part 1A	Quality	0490	2	FBOQ8274	For top-tier FBOs with consolidated assets of \$50 billion or more, if Part 1A Item 1 equals 1 (Yes), then Part 1A Item 2 should equal Part 1B Item 3 and Part 1A Item 3 should equal Part 1B Item 5.	For top-tier FBOs only, If fboq2170 ge 50,000 and fboqb162 eq 1, then fboq8274 eq fbot8274 and fboq3792 eq fbot3792
FRY7Q	20161231	99991231	Revised	Part 1A	Quality	0500	6	FBOD2170	For lower tier FBOs, Part 1A Item 6 should be null.	For lower tier FBOs, fbod2170 eq null
FRY7Q	20161231	99991231	Revised	Part 1A	Quality	0505	7	FBODS292	For lower tier FBOs, Part 1A Item 7 should be null.	For lower tier FBOs, fbods292 eq null
FRY7Q	20161231	99991231	Revised	Part 1A	Quality	0510	7	FBODS292	For top tier FBOs only, Part 1A Item 7 should be less than or equal to Part 1A Item 6.	For top tier FBOs, fbods292 le fbod2170
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0540	3	FBOQ3792	Part 1A or Part 2, Item 3 should be greater than or equal to Item 2.	fboq3792 ge fboq8274
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0560	5	FBOQ2170	Part 1A or Part 2, Item 5 should be greater than Item 4.	fboq2170 gt fboqa223
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0580	8	FBOQC116	Part 1A Item 8 or Part 2 Item 6, should be in YYYYMMDD format.	
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0590	2	FBOQ8274	Part 1A or Part 2, Item 2 should be greater than zero.	fboq8274 gt 0
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0592	4	FBOQA223	Part 1A or Part 2, Item 4 should be greater than zero.	fboqa223 gt 0
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0593	5	FBOQ2170	Part 1A or Part 2, Item 5 should be greater than zero.	fboq2170 gt 0
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0600	3	FBOQ3792	Part 1A or Part 2, Item 2 divided by Item 3 should be greater than or equal to 50%.	(fboq8274 / fboq3792) ge 0.50
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0601	2	FBOQ8274	Part 1A or Part 2, Item 2 divided by Item 4 should be greater than or equal to 4% (minimum tier 1 capital ratio).	(fboq8274 / fboqa223) ge 0.04
FRY7Q	20161231	99991231	No Change	Part 1A and Part 2	Quality	0602	4	FBOQA223	Part 1A or Part 2, Item 3 divided by Item 4 should be greater than or equal to 8% (minimum total risk-based capital ratio).	(fboq3792 / fboqa223) ge 0.08
FRY7Q	20161231	99991231	Revised	Part 1A	Quality	9000	6	FBOD2170	For top tier FBOs only, Part 1A Item 6 should not be null and should not be negative.	For top tier FBOs, fbod2170 ne null and fbod2170 ge 0
FRY7Q	20161231	99991231	Revised	Part 1A	Quality	9001	7	FBODS292	For top tier FBOs only, Part 1A Item 7 should not be null and should not be negative.	For top tier FBOs, fbods292 ne null and fbods292 ge 0
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0700	1	FBOQP859	For top-tier FBO's which reported \$50 billion or more in total consolidated assets in any of the prior four quarters, Part 1B Item 1 should be greater than zero.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, fboqp859 gt 0
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0705	2	FBOQP865	For top-tier FBOs with consolidated assets of \$50 billion or more, Part 1B Item 2 should not be negative and should not be null.	For top tier FBOs, if fboq2170 ge 50000, then fboqp865 ge 0 and fboqp865 ne null

Series	Effective Start Date	Effective End Date	Edit Change	Schedule	Edit Type	Edit Number	Target Item	MDRM Number	Edit Test	Alg Edit Test
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0715	4	FOBQ5311	For top-tier FBO's which reported \$50 billion or more in total consolidated assets in any of the prior four quarters, Part 1B Item 4 should be greater than zero.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, fboq5311 gt 0
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0725	3	FBOT8274	For top-tier FBO's which reported \$50 billion or more in total consolidated assets in any of the prior four quarters, if Part 1A Item 1 equals 0 then Part 1A Item 2 should not equal Part 1B Item 3.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, if fboqb162 eq 0, then fboq8274 ne fbot8274
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0730	5	FBOT3792	For top-tier FBO's which reported \$50 billion or more in total consolidated assets in any of the prior four quarters, if Part 1A Item 1 equals 0 then Part 1A Item 3 should not equal Part 1B Item 5.	For top-tier FBO's where fboq2170-q1 ge 50,000 or fboq2170-q2 ge 50,000 or fboq2170-q3 ge 50,000 or fboq2170-q4 ge 50,000 or fboq2170 ge 50,000, if fboqb162 eq 0, then fboq3792 ne fbot3792
FRY7Q	20180331	99991231	Revised	Part 1B	Quality	0735	1	FBOQP859	For top-tier FBO's with consolidated assets less than \$50bil in the current quarter and in all of the prior four quarters, or lower-tier FBOs, Part 1B Item 1 through Part 1B Item 12 should be null.	For top-tier FBO's where fboq2170 lt 50,000, fboq2170-q1 lt 50,000 and fboq2170-q2 lt 50,000 and fboq2170-q3 lt 50,000 and fboq2170-q4 lt 50,000 or lower-tier FBOs, fboqp859 eq null, fboqp865 eq null, fbot8274 eq null, fboq5311 eq null, fbot3792 eq null, fboqfb52 eq null, fboqfb53 eq null, fboqfb54 eq null, fboqfs41 eq null, fboqfs42 eq null, fboqfs43 eq null, fboqfs44 eq null.