

<http://www.ffiec.gov/forms030.htm>

INSTRUCTIONS FOR THE PREPARATION OF THE
Foreign Branch Report of Condition
FFIEC 030 and FFIEC 030S

General Instructions

Who Must Report

Every insured commercial bank with one or more branch offices in a foreign country is required to prepare a Foreign Branch Report of Condition (FFIEC 030) or an Abbreviated Foreign Branch Report of Condition (FFIEC 030S) for each foreign office (except for exempt offices) in accordance with the following instructions.

To the extent applicable, these instructions correspond to the Instructions to the Consolidated Report of Condition (FFIEC 031) and supporting schedules. In view of this, the respondent should refer to the FFIEC 031 instructions if further clarification is needed in preparing the FFIEC 030. The terms “foreign branch” and “foreign country” are defined in Title 12, Part 211.2 (Federal Reserve Regulation K). The term “foreign branch” includes branches located in any territory, dependency or insular possession of the United States, the Commonwealth of Puerto Rico, or in any foreign country, with one exception. For purposes of this report, military banking facilities are not considered to be foreign branches and should not be reported individually or in consolidated figures.

Quarterly Reporting Requirement for Significant Branches—Detailed report (FFIEC 030)

A branch with *either* total assets of at least \$2 billion (item 11) *or* commitments to purchase foreign currencies and U.S. dollar exchange (a purchase of U.S. dollar exchange is equivalent to a sale of foreign currency) of at least \$5 billion (item 20) as of the end of a calendar quarter, is considered a “significant branch” and is required to report quarterly on the FFIEC 030. Such branches must not be consolidated with any other branches in any quarter, including the December 31st report.

Quarterly reporting should commence on the quarter end in which the branch meets the significance threshold. A significant branch that diminishes in size and no longer meets the threshold ceases to be a significant branch and should stop reporting quarterly commencing on the quarter end in which the office drops below the threshold.

The bank regulatory authorities may specifically require

the report to be filed quarterly by foreign branches that the authorities deem to have significant risk exposures.

Annual Filers—Detailed Report (FFIEC 030)

A foreign branch that does not meet either of the criteria to file quarterly, but has total assets in excess of \$250 million, must file the entire FFIEC 030 report on an annual basis as of December 31st of each year.

Annual Filers—Abbreviated Report (FFIEC 030S)

A foreign branch that does not meet the criteria to file the detailed report, but has total assets of \$50 million or more (but less than or equal to \$250 million), must file the Abbreviated Foreign Branch Report of Condition (FFIEC 030S) on an annual basis, as of December 31st of each year.

Exempt Filers

A foreign branch with total assets of less than \$50 million is exempt from both the FFIEC 030 and FFIEC 030S filing requirements.

Submission of the Reports

The Federal Reserve acts as the collecting and processing agent on behalf of the federal bank supervisory agencies.

The reports must be submitted on the report forms provided by the Federal Reserve System. No caption on the report forms shall be changed in any way. No item is to
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