

## FFIEC 002

### **Draft Reporting Form for Proposed FFIEC 002 Revisions with Proposed Effective Dates Beginning with June 30, 2020**

This draft reporting form, which is subject to change, presents the pages from the Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks (FFIEC 002) as they are proposed to be revised, subject to final approval by the U.S. Office of Management and Budget (OMB). These proposed revisions are described in the federal banking agencies' initial Paperwork Reduction Act (PRA) [Federal Register notice](#) published on July 22, 2020. As discussed in the agencies' final PRA [Federal Register notice](#) published in the *Federal Register* on November 23, 2020, the agencies are proceeding with the revisions to the FFIEC 002 as proposed. The initial and final notices are available on the [FFIEC's web page for the FFIEC 002](#).

The revisions to the report form with the effective date of June 30, 2020, pertain to Section 4013 of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act), which provides optional temporary relief from accounting for eligible loan modifications as troubled debt restructurings; and the Federal Deposit Insurance Corporation's (FDIC's) final rule on deposit insurance assessments issued in response to disruptions related to the Coronavirus Disease 2019. The agencies have received emergency approvals from the OMB to implement changes to the FFIEC 002 arising from an interim final rule that amends the Federal Reserve Board's Regulation D on reserve requirements, the FDIC's final rule, and Section 4013 of the CARES Act. These revisions are included in the initial *Federal Register* notice noted above.

An additional proposed revision to the FFIEC 002 with an effective date beginning with the September 30, 2020, report date, arising from the FDIC's final rule also has received emergency approval from OMB. This proposed revision also is described in the agencies' initial PRA *Federal Register* notice and is included in this draft reporting form.

Table of Contents

<u>Line Item</u>	<u>Page</u>
<b>FFIEC 002 Effective Date: June 30, 2020</b>	
1. Schedule C, Part I, <i>Loans and Leases</i> , Memorandum Item 5, "Eligible loan modifications under Section 4013, <i>Temporary Relief from Troubled Debt Restructurings</i> , of the 2020 Coronavirus Aid, Relief, and Economic Security Act".....	4
2. Schedule O, <i>Other Data for Deposit Insurance Assessments</i> , Memorandum Item 6, "Quarterly average amount of Paycheck Protection Program loans pledged to the Federal Reserve Paycheck Protection Program Liquidity Facility".....	5
3. Schedule O, <i>Other Data for Deposit Insurance Assessments</i> , Memorandum Item 7, "Quarterly average amount of holdings of assets purchased from money market funds under the Money Market Mutual Fund Liquidity Facility".....	5
<b>FFIEC 002 Effective Date: September 30, 2020</b>	
4. Schedule O, <i>Other Data for Deposit Insurance Assessments</i> , Memorandum Item 6, "Outstanding balance of Paycheck Protection Program loans".....	7

Note: The changes to Schedule C, Part I, and Schedule O on pages 4 and 5 are effective as of the June 30, 2020, report date.

DRAFT

**Schedule C—Continued**

	(Column A) Total Reporting Branch or Agency Including Its IBF		(Column B) IBF Only	
	RCON	Number	RCFN	Amount
Dollar Amounts in Thousands				
<b>Memoranda—Continued</b>				
<i>Amounts reported in Memorandum items 5.a and 5.b will not be made available to the public on an individual U.S. branch-and-agency basis.</i>				
5. Eligible loan modifications under Section 4013, <i>Temporary Relief from Troubled Debt Restructurings</i> of the 2020 Coronavirus Aid, Relief, and Economic Security Act:				
a. Number of outstanding Section 4013 loans .....				
	LG24			M.5.a.
		Amount		
b. Outstanding balance of Section 4013 loans .....				
	LG25			M.5.b.

**Part II. Loans to Small Businesses and Small Farms**

**Part II of Schedule C is to be completed annually as of the June 30 report date only by branches whose deposits are insured by the FDIC.**

Report the number and amount currently outstanding as of June 30 of business loans with "original amounts" of \$1,000,000 or less and farm loans with "original amounts" of \$500,000 or less. The following guidelines should be used to determine the "original amount" of a loan: (1) For loans drawn down under lines of credit or loan commitments, the "original amount" of the loan is the size of the line of credit or loan commitment when the line of credit or loan commitment was *most recently* approved, extended, or renewed prior to the report date. However, if the amount currently outstanding as of the report date exceeds this size, the "original amount" is the amount currently outstanding on the report date. (2) For loan participations and syndications, the "original amount" of the loan participation or syndication is the entire amount of the credit originated by the lead lender. (3) For all other loans, the "original amount" is the total amount of the loan at origination or the amount currently outstanding as of the report date, whichever is larger.

**Loans to Small Businesses**

- 1. Not applicable

	(Column A) Number of Loans		(Column B) Amount Currently Outstanding	
	RCON		RCON	Amount
Dollar Amounts in Thousands				
2. Number and amount <i>currently outstanding</i> of "Loans secured by nonfarm nonresidential properties" (excluding those held in the branch's IBF) reported in Schedule C, part I, item 1, column A, "Loans secured by real estate" (sum of items 2.a through 2.c must be less than or equal to Schedule C, part I, item 1, column A minus column B):				
a. With <i>original amounts</i> of \$100,000 or less.....				
	5564		5565	2.a.
b. With <i>original amounts</i> of more than \$100,000 through \$250,000.....				
	5566		5567	2.b.
c. With <i>original amounts</i> of more than \$250,000 through \$1,000,000 .....				
	5568		5569	2.c.
3. Number and amount <i>currently outstanding</i> of "Commercial and industrial loans to U.S. addressees" (excluding those held in the branch's IBF) reported in Schedule C, part I, item 4.a, column A (sum of items 3.a through 3.c must be less than or equal to Schedule C, part I, item 4.a, column A minus column B):				
a. With <i>original amounts</i> of \$100,000 or less.....				
	5570		5571	3.a.
b. With <i>original amounts</i> of more than \$100,000 through \$250,000.....				
	5572		5573	3.b.
c. With <i>original amounts</i> of more than \$250,000 through \$1,000,000 .....				
	5574		5575	3.c.

### Schedule O—Continued

	Dollar Amounts in Thousands		Reporting Branch Excluding Its IBF		
	RCON	Amount		Amount	
<i>Memorandum item 2 is to be completed by branches with \$1 billion or more in total claims on nonrelated parties.<sup>2</sup></i>					
2. Estimated amount of uninsured deposits in the branch, including related interest accrued and unpaid <sup>3</sup> .....	5597				M.2.
3. Preferred deposits (to be completed for the December report only) .....	5590				M.3.
4. and 5. Not applicable					
6. Quarterly average amount of Paycheck Protection Program loans pledged to the Federal Reserve Paycheck Protection Program Liquidity Facility .....	LL57				M.6.
7. Quarterly average amount of holdings of assets purchased from money market funds under the Money Market Mutual Fund Liquidity Facility .....	LL58				M.7.

2. The \$1 billion size test is generally based on the total claims on nonrelated parties (Schedule RAL, item 1.i, column A) reported on the June 30, 2014, Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks.  
3. Uninsured deposits should be estimated based on the deposit insurance limits set forth in Memorandum items 1.a through 1.d.

### Schedule P—Other Borrowed Money

NOTE: Exclude all transactions with related depository institutions.

	(Column A) Total Reporting Branch or Agency Including Its IBF		(Column B) IBF Only		
	RCFD	Amount	RCFN	Amount	
Dollar Amounts in Thousands					
1. Owed to nonrelated commercial banks in the U.S. (including their IBFs):					
a. Owed to U.S. offices of nonrelated U.S. banks .....	3312		3312		1.a.
b. Owed to U.S. branches and agencies of nonrelated foreign banks .....	3313		3313		1.b.
2. Owed to nonrelated banks in foreign countries:					
a. Owed to foreign branches of nonrelated U.S. banks .....	3314		3314		2.a.
b. Owed to foreign offices of nonrelated foreign banks .....	3315		3315		2.b.
3. Owed to others .....	2869		2869		3.
	RCXX		RCXY		
4. Total (sum of items 1 through 3) (must equal Schedule RAL, item 4.c) .....	3190		3190		4.
<b>Memorandum</b>					
1. Immediately available funds with a maturity greater than one day included in other borrowed money .....	RCFD				M.1.
	2805				

Note: The change to Schedule O on page 7 is to be effective as of the September 30, 2020, report date.

DRAFT

**Schedule O—Continued**

Outstanding balance of Paycheck Protection Program loans

	Amounts in Thousands		Reporting Branch Excluding Its IBF		
	RCON	Amount		Amount	
<i>Memorandum item 2 is to be completed by branches with \$1 billion or more in total claims on nonrelated parties.<sup>2</sup></i>					
2. Estimated amount of uninsured deposits in the branch, including related interest accrued and unpaid <sup>3</sup> .....	5597				M.2.
3. Preferred deposits (to be completed for the December report only) .....	5590				M.3.
4. and 5. Not applicable					
6. <del>Quarterly average amount of Paycheck Protection Program loans pledged to the Federal Reserve Paycheck Protection Program Liquidity Facility</del> .....	LL57				M.6.
7. Quarterly average amount of holdings of assets purchased from money market funds under the Money Market Mutual Fund Liquidity Facility .....	LL58				M.7.

LG27

2. The \$1 billion size test is generally based on the total claims on nonrelated parties (Schedule RAL, item 1.i, column A) reported on the June 30, 2014, Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks.  
3. Uninsured deposits should be estimated based on the deposit insurance limits set forth in Memorandum items 1.a through 1.d.

**Schedule P—Other Borrowed Money**

NOTE: Exclude all transactions with related depository institutions.

	(Column A) Total Reporting Branch or Agency Including Its IBF		(Column B) IBF Only		
	RCFD	Amount	RCFN	Amount	
Dollar Amounts in Thousands					
1. Owed to nonrelated commercial banks in the U.S. (including their IBFs):					
a. Owed to U.S. offices of nonrelated U.S. banks .....	3312		3312		1.a.
b. Owed to U.S. branches and agencies of nonrelated foreign banks .....	3313		3313		1.b.
2. Owed to nonrelated banks in foreign countries:					
a. Owed to foreign branches of nonrelated U.S. banks .....	3314		3314		2.a.
b. Owed to foreign offices of nonrelated foreign banks .....	3315		3315		2.b.
3. Owed to others .....	2869		2869		3.
	RCXX		RCXY		
4. Total (sum of items 1 through 3) (must equal Schedule RAL, item 4.c) .....	3190		3190		4.
<b>Memorandum</b>					
1. Immediately available funds with a maturity greater than one day included in other borrowed money .....	RCFD				M.1.
	2805				