

**FFIEC 002**  
**Draft Reporting Form for Revisions**  
**Proposed to Take Effect September 30, 2023**

The following draft reporting form, which are subject to change, present the pages from the FFIEC 002 as they are proposed to be revised, subject to final approval by the Office of Management and Budget. These proposed revisions are described in the federal banking agencies' initial Paperwork Reduction Act (PRA) Federal Register notice published in the Federal Register on February 21, 2023. (see [FIL-7-2023](#), dated February 22, 2023). As discussed in the agencies' final PRA Federal Register notice published in the Federal Register on June 13, 2023, the agencies are proceeding with the revisions to the FFIEC 002, with certain modifications.

The initial and final PRA Federal Register notice and draft redlined instructions for these proposed revisions to the FFIEC 002 are available on the [FFIEC webpage for the FFIEC 002](#).

# Schedule O—Other Data for Deposit Insurance Assessments

This schedule is to be completed only by branches whose deposits are insured by the FDIC. Each FDIC-insured branch must complete items 1 and 2, 4 through 6, Memorandum items 1, 6, and 7, and, if applicable, item 3 and Memorandum items 2 and 3 each quarter.



Dollar Amounts in Thousands	Reporting Branch Including Its IBF		
	RCFD	Amount	
1. Total deposit liabilities before exclusions (gross) as defined in Section 3(l) of the Federal Deposit Insurance Act and FDIC regulations.....	F236		1.
2. Total allowable exclusions, including interest accrued and unpaid on allowable exclusions (including foreign deposits).....	F237		2.
3. Total foreign deposits, including interest accrued and unpaid thereon (included in item 2 above) .....	RCFN		3.
	F234		
4. Average consolidated total assets for the calendar quarter .....	RCFD		4.
	K652		
a. Averaging method used (for daily averaging, enter 1; for weekly averaging, enter 2) .....	Number		4.a.
	K653		
5. Average tangible equity for the calendar quarter <sup>1</sup> .....	K654		5.
6. Holdings of long-term unsecured debt issued by other FDIC-insured depository institutions.....	K655		6.

1. See instructions for averaging methods. Tangible equity is defined as eligible assets (determined in accordance with Section 347.210 of the FDIC's regulations) less the book value of liabilities (exclusive of liabilities due to the foreign bank's head office, other branches, agencies, offices, or wholly owned subsidiaries).

**Memoranda**

Dollar Amounts in Thousands	Reporting Branch Excluding Its IBF		
	RCON	Amount	
1. Total deposit liabilities of the branch (including related interest accrued and unpaid) less allowable exclusions (sum of Memorandum items 1.a.(1), 1.b.(1), 1.c.(1), and 1.d.(1) must equal Schedule O, item 1 less item 2):			
a. Deposit accounts (excluding retirement accounts) of \$250,000 or less: <sup>1</sup>			
(1) Amount of deposit accounts (excluding retirement accounts) of \$250,000 or less.....	F049		M.1.a.(1)
(2) Number of deposit accounts (excluding retirement accounts) of \$250,000 or less (to be completed for the June report only) .....	Number		M.1.a.(2)
	F050		
b. Deposit accounts (excluding retirement accounts) of more than \$250,000: <sup>1</sup>			
(1) Amount of deposit accounts (excluding retirement accounts) of more than \$250,000.....	F051		M.1.b.(1)
(2) Number of deposit accounts (excluding retirement accounts) of more than \$250,000.....	Number		M.1.b.(2)
	F052		
c. Retirement deposit accounts of \$250,000 or less: <sup>1</sup>			
(1) Amount of retirement deposit accounts of \$250,000 or less.....	F045		M.1.c.(1)
(2) Number of retirement deposit accounts of \$250,000 or less (to be completed for the June report only) .....	Number		M.1.c.(2)
	F046		
d. Retirement deposit accounts of more than \$250,000: <sup>1</sup>			
(1) Amount of retirement deposit accounts of more than \$250,000 .....	F047		M.1.d.(1)
(2) Number of retirement deposit accounts of more than \$250,000 .....	Number		M.1.d.(2)
	F048		

1. The dollar amounts used as the basis for reporting in Memoranda items 1.a. through 1.d. reflect the deposit insurance limits in effect on the report date.

**Schedule O—Continued** 7. Not applicable

Dollar Amounts in Thousands	Reporting Branch Excluding Its IBF		
	RCON	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. Outstanding balance of Paycheck Protection Program (PPP) loans .....	LG27		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.
8. Sweep deposits:			
(a) Fully insured, affiliate sweep deposits .....	MT87		M.8.(a)
(b) Not fully insured, affiliate sweep deposits .....	MT89		M.8.(b)
(c) Fully insured, non-affiliate sweep deposits .....	MT91		M.8.(c)
(d) Not fully insured, non-affiliate sweep deposits .....	MT93		M.8.(d)
9. Total sweep deposits that are not brokered deposits .....	MT95		M.9.

2. The \$1 billion size test is generally based on the total claims on nonrelated parties (Schedule RAL, item 1.i, column A) reported in the preceding calendar year's June 30 FFIEC 002.

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.

Dollar Amounts in Thousands	(Column A) Total Reporting Branch or Agency Including Its IBF		(Column B) IBF Only		
	RCFD	Amount	RCFN	Amount	
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				