



The Federal Reserve Bank of New York
Statistics Function

FR Y-9LP Historic Reporting Changes

Reflects changes made since 2008

Date	Description
March 2008	<p data-bbox="472 756 877 833">FR Y-9LP Fair Value Changes</p> <ul data-bbox="472 841 1766 1166" style="list-style-type: none"><li data-bbox="472 841 1766 987">➤ Added a new item (memoranda 5, "Net change in fair value of financial instruments or servicing assets and liabilities at fair value under a fair value option") was added to Schedule PI.<li data-bbox="472 1027 1766 1166">➤ Added a new items (memoranda items 1, "Financial assets and liabilities measured at fair value under a fair value option", 1.a, "Total assets" and 1.b, "Total liabilities") were added to Schedule PC. <p data-bbox="472 1206 898 1239">Cash Flow Statement</p> <ul data-bbox="472 1247 1766 1425" style="list-style-type: none"><li data-bbox="472 1247 1766 1320">➤ Added a new item (item 5, "Outlays for business acquisitions") was added to Schedule PI-A, Part II.<li data-bbox="472 1360 1766 1425">➤ Added a new item (item 6, "Proceeds from business divestitures") was added to Schedule PI-A, Part II.

- Schedule PI-A, Part III, items 1 and 2 were combined into item 1, "Net change in purchased funds and other short-term borrowings".

Report Form and Instructions URL:

http://www.federalreserve.gov/reportforms/forms/FR_Y-9LP20080331_f.pdf

March 2005 **FR Y-9LP**

Schedule PC-B

- The caption for item 15 was revised to clarify that the item applies to consolidated nonbank and thrift subsidiaries.

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20050331_i.pdf

March 2003 **FR Y-9LP**

Schedule PC-B Memoranda

- Added a new item to capture total combined loans and leases of nonbank subsidiaries (item 15.b) and a new item to capture total aggregate operating revenue of nonbank subsidiaries (item 15.c).

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http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20030331_f.pdf

June 2002 **FR Y-9LP**

Schedule PI

- Added a new Memoranda item to capture interest expense paid to special-purpose subsidiaries that issue trust preferred securities (item M.4).

Schedule PC-B Memoranda

- Added a new item to capture notes payable to special-purpose subsidiaries that issued trust preferred securities (included in Schedule PC, item 18.b and item 5.b above) (item 16).

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20020701_f.pdf

March 2001

FR Y-9LP

Schedule PC

- Eliminated "Allocated transfer risk reserve" (former item 4.f) from the balance sheet. BHCs will now report "Loans, net of unearned income" (item 4.c) and "Lease financing receivables, net of unearned income" (item 4.d) net of any allocated transfer risk reserve.
- Eliminated "Mandatory convertible securities" (formerly item 15). Information on mandatory convertible securities will now be included in "Subordinated notes and debentures" (item 16).
- Combined "Net unrealized holding gains (losses) on available-for-sale securities" (former item 20.e) and "Accumulated net gains (losses) on cash flow hedges" (former item 20.f) into "Accumulated other comprehensive income" (new item 20.e).
- Added "Other equity capital components" (item 20.f) to the equity capital section of the balance sheet. This item includes treasury stock and unearned employee stock ownership plan shares, which, under GAAP, are to be reported in a contra-equity account on the balance sheet. Treasury stock (former item 20.g) will no longer be reported separately.

Schedule PI

- Changed "Provision for credit losses" (former item 2.c(1)) to include only the provision for loan and lease losses (new item 2.c). Provision for credit losses on off-balance-sheet exposures will now be reported in "All other expenses" (item 2.d).

Report Form and Instructions URL:

http://www.federalreserve.gov/boarddocs/reportforms/forms/FR_Y-9LP20010331_f.pdf