



Instructions for the Preparation of

Country Exposure Information Report

Reporting Form FFIEC 009a

Effective December 2022

INSTRUCTIONS FOR PREPARATION OF

Country Exposure Information Report

General Instructions

This report is a supplement to the Country Exposure Report (Form FFIEC 009) filed with the banking regulatory agencies for bank examination purposes. The purpose of the Country Exposure Information Report is to provide public disclosure of significant country exposures of U.S. banking institutions. Copies of the report are available to the public by accessing the following website <http://www.ffiec.gov/E16.htm>.

Who Must Report

This report must be filed by every institution that submits Form FFIEC 009 and that has exposure meeting the reporting requirements for Form FFIEC 009a as defined in these instructions.

This supplemental disclosure report (Form FFIEC 009a) will be completed when exposure, as defined for Column 6, to a single country, excluding the United States, exceeds .75 percent of the banking institution's total assets or exceeds 15 percent of the banking institution's total capital, whichever is less.

Total assets of reporting banks are those submitted on the Report of Condition to the federal bank supervisors as of the same date. For bank holding companies total assets are those submitted on the most recent Form FR Y-9C.

Total capital is as defined in the agencies' guidelines on capital adequacy and consists of Tier 1 plus Tier 2 capital.

Public Release of Country Exposure Information Reports

The individual FFIEC 009a reports are made publicly available.

A reporting institution may request confidential treatment for some or all of the portions of the FFIEC 009a if the institution is of the opinion that disclosure of specific commercial or financial information in the report would likely cause substantial harm to its competitive position. In certain limited circumstances, the reporting institution's primary federal supervisor may approve confidential treatment of some or all of the items for which such treatment has been requested if the institution has clearly provided a compelling justification for the request. A request for confidential treatment must be submitted in writing prior to the electronic submission of the report. The written request must identify the specific items for which confidential treatment is requested, provide justification for the confidential treatment requested for the identified items, and demonstrate the specific nature of the harm that would result from public release of the information. Merely stating that competitive harm would result is not sufficient. Information for which confidential treatment is requested may subsequently be released by the reporting institution's primary federal supervisor in accordance with the terms of 12 CFR 4.16 (OCC), 12 CFR 261.16 (Board), 12 CFR 309.6 (FDIC), or as otherwise provided by law.

Filing of Reports

The report is to be prepared quarterly, as of the last calendar day of March, June, September, and December. All respondents should submit their completed report, each quarter they meet the reporting requirements, to the Federal Reserve Bank of New York (FRBNY), via the Federal Reserve System's Reporting Central system, within 45 calendar days after the March 31, June 30, and September 30 as-of date. The submission deadline is 50 calendar days after the December 31 as-of date.

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Any FFIEC 009a respondent who needs filing guidance is encouraged to visit the Federal Reserve System Website <https://www.frbservices.org/central-bank/reporting-central/index.html> for additional information on Reporting Central. The Website also includes a link that respondents may use to contact the Federal Reserve Bank of New York.

Rounding

Round all amounts reported on this form to the nearest million dollars.

Legal Entity Identifier (LEI)

The LEI is a 20-digit alpha-numeric code that uniquely identifies entities that engage in financial transactions. A reporting institution must provide its LEI on the cover page of this report only if it already has an LEI. The LEI must be a currently issued, maintained, and valid LEI, not an LEI that has lapsed. If a reporting institution does not have an LEI, it is not required to obtain one for purposes of reporting it on this report.

Country

The countries listed in the FFIEC 009a should be those where exposure, as defined for Column 6, exceeds .75 percent of total assets or 15 percent of total capital, whichever is less. The names of the countries reported should be as they appear on Form FFIEC 009. The United States should be excluded from this report.

Column 1—Amount of Cross-border Claims Outstanding (excluding derivative products)—Immediate-Counterparty

For each country line reportable on the FFIEC 009a report, report in Column 1 the sum of Columns 1 through 5 from Schedule C, Part I, of the FFIEC 009 report.

Column 2—Amount of Foreign-Office Claims on Local Residents in Local and Non-Local Currencies (excluding derivative products)—Immediate-Counterparty

For each country line reportable on the FFIEC 009a report, report in Column 2 the sum of Columns 6

through 10 and Column 12 from Schedule C, Part I, of the FFIEC 009 report.

Column 3—Amount of Cross-border Claims Outstanding After Mandated Adjustments for Transfer of Exposure (excluding derivative products)—Guarantor Basis

For each country line reportable on the FFIEC 009a report, report in Column 3 the sum of Columns 1 through 5 from Schedule C, Part II, of the FFIEC 009 report.

Column 4—Amount of Foreign-Office Claims on Local Residents (excluding derivative products)—Guarantor Basis

For each country line reportable on the FFIEC 009a report, report in Column 4 the sum of Columns 6 through 10 from Schedule C, Part II, of the FFIEC 009 report.

Column 5—Amount of Gross Claims Outstanding from Derivative Products after Mandated Adjustments for Transfer of Exposure—Guarantor Basis

List the total amount of claims from derivative products: From the FFIEC 009 report, Column 5 of Schedule D.

Column 6—Total Amount of Cross-Border Claims and Foreign-Office Claims on Local Residents—Guarantor Basis

Total of Columns 3 through 5.

Column 7—Gross Foreign-Office Liabilities

List the total amount of gross foreign-office liabilities as reported on the FFIEC 009 report, Columns 1 and 2 of Schedule L. Note that Columns 1 and 2 of Schedule L include foreign-office liabilities to both local and non-local residents.

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Columns 8 to 11—Distribution of Amounts in Column 1 and 2 (Immediate Counterparty Basis)

The values to be reported in sector-allocation Columns 8–11 on this report, should equal the Guarantor Basis sector-allocation columns from FFIEC 009 Part II, Columns 1–10, less the corresponding inward risk transfers by sector (cols. 18–22 of FFIEC 009 Schedule C Part I) plus the outward risk transfer by sector (cols. 13–17 of FFIEC 009 Schedule C Part I).

Column 8—Banks—Immediate-Counterparty

Report the amounts included in Columns 1 and 2 of this report where the counterparties are banks, as defined in Section II.D.1 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part I, Columns 1 and 6.

Column 9—Public—Immediate-Counterparty

Report the amounts included in Columns 1 and 2 of this report where the counterparties are public organizations, as defined in Section II.D.2 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part I, Columns 2 and 7.

Column 10—Non-Bank Financial Institutions (NBFIs)—Immediate-Counterparty

Report the amounts included in Columns 1 and 2 of this report where the counterparties are NBFIs, as defined in Section II.D.3 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part I, Columns 3 and 8.

Column 11—Other—Immediate-Counterparty

Report the amounts included in Columns 1 and 2 of this report where the counterparties cannot be classified as Banks, Public or NBFIs (see Section II.D.6 of the FFIEC 009 instructions). These amounts are included on the FFIEC 009 report on Schedule C, Part I, Columns 4, 5, 9 and 10.

Columns 12 to 20: Distribution of amounts in column 6 (Guarantor Basis, except column [19]; includes derivative products)

Column 12—Banks—Guarantor Basis

Report the amounts included in Column 6 of this report where the counterparties are banks, as defined in Section II.D.1 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part II, Columns 1 and 6, and Schedule D, Column 1.

Column 13—Public—Guarantor Basis

Report the amounts included in Column 6 of this report where the counterparties are public organizations, as defined in Section II.D.2 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part II, Columns 2 and 7, and Schedule D, Column 2.

Column 14—Non-Bank Financial Institutions (NBFIs)—Guarantor Basis

Report the amounts included in Column 6 of this report where the counterparties are NBFIs, as defined in Section II.D.3 of the FFIEC 009 instructions. These amounts are included on FFIEC 009 report on Schedule C, Part II, Columns 3 and 8, and Schedule D, Column 3.

Column 15—Other—Guarantor Basis

Report the amounts included in Column 6 of this report where the counterparties cannot be classified as Banks, Public or NBFIs (see Section II.D.6 of the FFIEC 009 instructions). These amounts are included on the FFIEC 009 report on Schedule C, Part II, Columns 4, 5, 9 and 10, and Schedule D, Column 4.

Columns 16 and 17—By Maturity

For each country, distribute the amounts reported in Column 6 according to time remaining to maturity as defined in Section IV.A of the FFIEC 009 instructions: One Year and Under (Column 16) and Over One Year (Column 17).

In completing Columns 16 and 17, estimates may be used.

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Columns 18 and 19—Trading Assets

For each country, distribute the amounts reported in Columns 3 and 4 that are claims classified as held for trading. The amounts are included on the FFIEC 009 report on Schedule C, Part II, Column 17.

In Column 19, report amounts included on the FFIEC 009 report on Schedule C, Part II, Column 18 that represent short positions in the same securities, at the issuer (on a legal entity basis) and instrument level (i.e., debt versus debt and equity versus equity) as the long positions reported in Column 18 of this report.

Column 20—Securities (HTM and AFS)

For each country, distribute the amounts reported in Columns 3 and 4 that represent securities that the reporter owns and that are classified as held-to-maturity or available-for-sale. These amounts are included on the FFIEC 009 report on Schedule C, Part II, Column 12.

Columns 21 to 24: Collateral Held Against Claims with No Risk Transfers

Columns 21 through 24 below are to be reported based on the location of the counterparty and are not mutually-exclusive.

In Column 21, report for each country claims included in Columns 3 and 4 that represent claims for which the obligor provided collateral that did not meet the definition of collateral for risk-transfers of claims, namely through resale agreements, securities lending arrangements and other similar financing agreements. This amount is included on the FFIEC 009 report on Schedule C, Part II, Column 13.

In Column 22, report for each country the amounts included in Column 21 of this report where the collateral provided was cash. This amount is included on the FFIEC 009 report on Schedule C, Part II, Column 14.

In Column 23, report for each country the amounts included in Column 21 where the holder of the cash collateral or the issuer of the securities provided for collateral are in the same country as the counterparty to the transaction. This amount is included on the FFIEC 009 report on Schedule C, Part II, Column 15.

In Column 24, report for each country the amounts included in Column 21 that represent claims resulting from resale agreements, securities lending transaction, or similar financing agreements. This amount is included on the FFIEC 009 report on Schedule C, Part II, Column 17.

Columns 25 and 26: Cross-Border and Foreign-Office Commitments and Guarantees

Column 25—Unused Commitments

Report for each country the amounts included on the FFIEC 009 report on Schedule O, Column 1, that represent unused commitments. See Section VII.A of the FFIEC 009 instructions for additional details.

Column 26—Guarantees (Excluding Credit Derivatives Sold)

Report for each country the amounts included on the FFIEC 009 report on Schedule O, Column 2, that represent legally binding guarantees and insurance contracts issued by the reporter's U.S. or foreign offices for which the ultimate obligor is not a U.S. resident, excluding credit derivatives sold. Reporting should be done based on the location of the ultimate obligor.

Columns 27 through 30: Credit Derivatives (By Reference Entity)

Columns 27 and 28—Gross-Gross

Report in Column 27, by country of the underlying reference asset, the notional value of total credit derivatives purchased. The amounts are included on the FFIEC 009 report on Schedule O, Column 3.

Report in Column 28, by country of the underlying reference asset, the notional value of total credit derivatives sold. The amounts are included on the FFIEC 009 report on Schedule O, Column 4.

Columns 29 and 30—Gross-Net

Report in Columns 29 and 30, as appropriate, the consolidated net position of credit derivative contracts included in Columns 27 and 28. Netting should be done as specified in Section VII.C.2 of the FFIEC 009

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instructions. The amounts are included on the FFIEC 009 report on Schedule O, Columns 5 and 6.

Optional Management Statement Concerning the Country Risk Information Reported On the FFIEC 009a

The management of the reporting institution may, if it wishes, submit a brief statement concerning the data submitted on this report. This statement may be used by management to explain any differences between the information contained in this report and information filed with the Securities and Exchange Commission pursuant to U.S. securities laws, or to provide any other information concerning the data that management

believes would further public understanding of the reporting institution's country exposure. All information in the narrative statement must be accurate and not misleading. Appropriate efforts shall be taken by the filing institution to ensure the statement's accuracy.

As this optional statement will be made available to the public as submitted, institutions choosing to submit it should ensure that the statement does not contain information that they are not willing to have made public or that would compromise the privacy of their customers.

The optional statement should be entered in the remarks section of the Reporting Central application.