

FFIEC 002

Redlined Report Form Pages for FFIEC 002 Revisions Effective as of the June 30, 2020, Report Date

This draft report form presents the pages in the FFIEC 002 that have been revised beginning with the June 30, 2020, report date. These revisions implement second quarter 2020 reporting changes for which the Federal Reserve Board, on behalf of the three federal banking agencies, has requested and received emergency approval from the U.S. Office of Management and Budget. These revisions resulted from a notice of proposed rulemaking (NPR) approved by the Federal Deposit Insurance Corporation (FDIC) on May 12, 2020, and published in the *Federal Register* on May 20, 2020, in response to the impact on the financial markets and the strains on the U.S. economy as a result of the Coronavirus Disease 2019 (COVID-19). The revisions also resulted from certain provisions of the Coronavirus Aid, Relief, and Economic Security Act (CARES Act).

The revisions to the FFIEC 002 report form include:

- 1) New items on FFIEC 002 Schedule C, Part I, Loans and Leases, to collect data on eligible loan modifications under Section 4013, Temporary Relief from Troubled Debt Restructurings, of the CARES Act 2020, with these items collected on a confidential basis.
- 2) New items on FFIEC 002 Schedule O, Other Data for Deposit Insurance Assessments, to collect data from FDIC-insured U.S. branches only on:
 - a. The quarterly average amount of U.S. Small Business Administration Paycheck Protection Program (PPP) loans pledged to the Federal Reserve PPP Liquidity Facility (PPPLF); and
 - b. The quarterly average amount of holdings of assets purchased from money market mutual funds under the Money Market Mutual Fund Liquidity Facility (MMLF).

The agencies expect the collection of these new Schedule C and Schedule O items to be time-limited.

The agencies will request public comment on these reporting changes through the standard Paperwork Reduction Act process at a later date.

For guidance on completing these items and on the effect of the NPR on existing reporting instructions, see the 2Q2020 COVID-19 Related Supplemental Instructions (FFIEC 002), which have been posted on the Federal Financial Institutions Examination Council's FFIEC 002 webpage.

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Schedule

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.

5. Eligible loan modifications under Section 4013, *Temporary Relief from Troubled Debt Restructurings of the 2020 Coronavirus Aid, Relief, and Economic Security Act*:

a. Number of outstanding Section 4013 loans.....

b. Outstanding balance of Section 4013 loans.....

Part I. Loans

Held for investment

NOTE: Exclude a

RCON	Number
LG24	
Amount	
LG25	

M.5.a

M.5.b

Dollar Amounts in Thousands	Including Its IBF		RCFN	Amount	
	RCFD	Amount			
1. Loans secured by real estate:					
a. Construction, land development, and other land loans	1415		1415		1.a.
b. Secured by farmland (including farm residential and other improvements).....	1420		1420		1.b.
c. Secured by 1–4 family residential properties:					
(1) Revolving, open-end loans secured by 1–4 family residential properties and extended under lines of credit	1797		1797		1.c.(1)
(2) Closed-end loans secured by 1–4 family residential properties.....	1798		1798		1.c.(2)
d. Secured by multifamily (5 or more) residential properties	1460		1460		1.d.
e. Secured by nonfarm nonresidential properties	1480		1480		1.e.
2. Loans to depository institutions and acceptances of other banks:					
a. To commercial banks in the U.S. (including their IBFs):					
(1) To U.S. branches and agencies of other foreign banks	B532		B532		2.a.(1)
(2) To other commercial banks in the U.S.	B533		B533		2.a.(2)
b. To other depository institutions in the U.S. (including their IBFs).....	B534		B534		2.b.
c. To banks in foreign countries:					
(1) To foreign branches of U.S. banks.....	B536		B536		2.c.(1)
(2) To other banks in foreign countries.....	B537		B537		2.c.(2)
3. Loans to other financial institutions.....	1520		1520		3.
4. Commercial and industrial loans:					
a. To U.S. addressees (domicile)	1763		1763		4.a.
b. To non-U.S. addressees (domicile)	1764		1764		4.b.
5. Not applicable.					
6. Loans to foreign governments and official institutions (including foreign central banks).....	2081		2081		6.
7. Loans for purchasing or carrying securities (secured and unsecured) ...	1545		1545		7.
8. All other loans (include state and local obligations other than securities and loans to individuals).....	1885		1885		8.
9. Lease financing receivables (net of unearned income):					
a. Of U.S. addressees (domicile)	2182		2182		9.a.
b. Of non-U.S. addressees (domicile)	2183		2183		9.b.
10. Less: Any unearned income on loans reflected in items 1–8 above	2123		2123		10.
11. Total loans and leases, held for investment and held for sale (sum of items 1 through 9 minus item 10) (must equal Schedule RAL, item 1.e).....	RCXX		RCXY		11.

Memoranda

1.–2. Not applicable.					
3. Commercial and industrial loans with remaining maturity of one year or less (excluding those in nonaccrual status):	RCFD				
a. With predetermined interest rates.....	6119				M.3.a.
b. With floating interest rates	6120				M.3.b.
4. Commercial and industrial loans with remaining maturity of more than one year (excluding those in nonaccrual status):					
a. With predetermined interest rates.....	6122				M.4.a.
b. With floating interest rates	6123				M.4.b.

Schedule O—Continued

	Dollar Amounts in Thousands		Reporting Branch Excluding Its IBF		
	RCFN	Amount	RCFN	Amount	
<i>Memorandum item 2 is to be completed by branches with \$1 billion or more in total claims on nonrelated parties.²</i>					
2. Estimated amount of uninsured deposits in the branch, including related interest accrued and unpaid. ³	5597				M.2.
3. Preferred deposits (to be completed for the December report only)	5590				M.3.
4. and 5. Not applicable.					

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.

6. Quarterly average amount of Paycheck Protection Program loans pledged to the Federal Reserve Paycheck Protection Program Liquidity Facility.....	LL57		M.6
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Schedule P—Other Borrowed Money

7. Quarterly average amount of holdings of assets purchased from money market funds under the Money Market Mutual Fund Liquidity Facility	LL58		M.7
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	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.
Memorandum					
1. Immediately available funds with a maturity greater than one day included in other borrowed money.....	RCFD				M.1.
	2805				