

Federal Financial Institutions Examination Council



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June 28, 2022

TO: U.S. Branches and Agencies of Foreign Banks

SUBJECT: Revisions to the Report of Assets and Liabilities of U.S. Branches
and Agencies of Foreign Banks (FFIEC 002)

Forms and instructions for the quarterly Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks (FFIEC 002) and the quarterly Report of Assets and Liabilities of a Non-U.S. Branch that is Managed or Controlled by a U.S. Branch or Agency of a Foreign (Non-U.S.) Bank (FFIEC 002S) to be used for the June 30, 2022, report date are available on the Federal Financial Institutions Examination Council's (FFIEC) public website at <https://www.ffiec.gov/forms002.htm> and <https://www.ffiec.gov/forms002s.htm>, respectively. There are no changes to the report forms this quarter.

For institutions that have adopted Accounting Standards Update 2022-01, "[Derivatives and Hedging \(Topic 815\): Fair Value Hedging – Portfolio Layer Method](#)," the FFIEC 002 instructions for Schedule RAL-Assets and Liabilities, Memoranda item 3.b, "Amortized cost of available-for-sale debt securities," and Schedule C-Loans, item 10, "Less: Any unearned income on loans reflected in items 1-8 above," have been updated to reflect the finalization of the standard.

Reporting institutions must use the Federal Reserve System's Reporting Central application to electronically submit their completed FFIEC 002 and FFIEC 002S reports. The required file formats for submitting FFIEC 002 and FFIEC 002S data via Reporting Central are outlined in the Reporting Central User Guides, which can be found at <https://www.frbervices.org/central-bank/reporting-central/user-guides.html>.

Completed FFIEC 002 and FFIEC 002S reports for June 30, 2022, must be submitted no later than 5 P.M. on Monday, August 1, 2022. Any reports received after 5 P.M. on August 1, 2022, will be considered late. Please share this letter with the individuals responsible for preparing the FFIEC 002 report at your institution. For questions regarding Reporting Central, reporting institutions should contact their Reporting Central District Contact at <https://www.frbervices.org/contacts/index.jsp>.

signed by

Judith E. Dupré
Executive Secretary

Distribution: U.S. Branches and Agencies of Foreign Banks