



## FEDERAL RESERVE BANK OF MINNEAPOLIS

*Pursuing an economy that works for all of us*

**Paul E. Ljung**  
MANAGER, STATISTICAL &  
STRUCTURE REPORTING

October 6, 2025

To the Chief Executive Officer of the Holding Company:

The following reports have been updated for the September 30, 2025, reporting date:

- (1) Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations (FR 2314/S)
- (2) Consolidated Report of Condition and Income for Edge and Agreement Corporations (FR 2886b)

The FR 2314/S and FR 2886b instructions effective as of September 30, 2025, have been updated and are posted on the Board's public [Reporting Forms](#) website. There are no changes to the FR 2314/S and FR 2886b report forms this quarter.

Additionally, there are no changes to the FR 2510, FR 2590, FR Y-6, FR Y-7, FR Y-7N/NS, FR Y-7Q, FR Y-8, FR Y-9C/CS/ES/LP/SP, FR Y-10, FR Y-11/S, FR Y-12/A and FR Y-15 report forms and instructions this quarter. The FR Y-9C [Supplemental Instructions](#) effective as of September 30, 2025, have also been posted to the Board's public Reporting Forms website. Refer to the appendix titled "Listing of Revisions" located at the end of this document for a brief summary of reporting changes for the September 30, 2025, as of date.

### Non-depository Financial Institution (NDFI) reporting for June 2025:

On October 2, 2024, the Board issued an initial *Federal Register* notice<sup>1</sup> to implement changes to FR Y-9C reporting forms and instructions. Specifically, the proposal would collect new data items on Schedule HC-C for NDFIs. The comment period ended on December 2, 2024, and the Board has not finalized the proposed revisions and, accordingly, all FR Y-9C filers should report in accordance with the current instructions until any revisions are effective.

### Section 23A Transactions

As a reminder, the *Holding Company Report of Insured Depository Institutions' Section 23A Transactions with Affiliates* (FR Y-8) is required to be filed by all top-tier holding companies (HCs) that own or control insured depository institutions that have any section 23A transactions with their affiliates as of the last day of each quarter. A separate FR Y-8 reporting form should be filed for each insured depository institution that has section 23A transactions with affiliates. HCs that own or control insured depository institutions that do not have any section 23A transactions with their affiliates are not required to file the FR Y-8. For more information, HCs should refer to the FR Y-8 instructions on the Board's public [Reporting Forms](#) website and/or reach out to their Federal Reserve District Bank with any questions.

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<sup>1</sup> [89 FR 80244](#)

### Reports Submission

HCs filing the FR Y-9 are required to submit each report electronically. HC must maintain in their files a manually signed and attested printout of the data submitted. The cover page should be used to fulfill the signature and attestation requirement, and this page should be attached to the printout placed in the HC's files.

If you complete the preparation, editing, and reviewing of your report(s) before the submission deadline, please file the report(s) immediately rather than waiting. Early submission provides additional time for your institution to become accustomed with the electronic submission process, and aids the Federal Reserve in the editing, reviewing, and analyzing of the reports. If certain information needs to be revised, please make the appropriate changes to your report, and promptly submit the revised data.

Reporting Central (RC) enhances the overall reporting functionality of the Federal Reserve Banks' data collection and processing activities. It allows for a more secure, technically advanced, and efficient system that encompass a single point of entry for electronic submission and file uploads. Financial and nonfinancial institutions access RC via the FedLine® Web Access Solutions site to submit reports and gain access to electronic reporting applications, reporting forms, and instructions. Access [RC](#) for additional information including an online resource center. Contact us if you have any questions regarding RC.

### Confidentiality

The transition to RC required the Federal Reserve to modify its internal procedures for handling confidentiality requests for those HCs that submit data electronically. Generally, individual respondent data collected on the FR Y-9C/LP/SP and FR Y-15 are made readily available on the [National Information Center](#) public website, and the FR 2314/S, FR 2886b, FR Y-6, FR Y-7, FR Y-7N/7NS, FR Y-7Q, FR Y-9ES, FR Y-11/S, and FR Y-12 data are available to the public upon request on an individual basis. All data are published, except for items deemed confidential per the report's instructions, unless the individual HC from which the data were collected has been granted confidential treatment or has a request pending. A HC may request confidential treatment for the entire report or for specific items on the report. To better facilitate confidentiality requests and ensure the data are properly handled during the review of the request, the Federal Reserve strongly encourages institutions to review the [Freedom of Information Act \(FOIA\) exemptions](#) and:

- (1) Notify their Reserve Bank of their intent to request confidential treatment in advance of the written request; and
- (2) Send the confidentiality request in writing prior to data submission. Requests for confidential treatment must be sufficiently detailed and meet the FOIA exemption standards.

**Note:** The information referenced above pertains to the existing manual process for submitting confidentiality requests for series without the confidentiality checkbox on the cover page. For institutions that do not submit data electronically, written requests for confidentiality may be provided concurrently with the paper submission of the report. For regulatory reports that contain the confidentiality check box, supervised institutions that request confidential treatment are encouraged to submit their written justification for the request through RC.

For more information on confidentiality requests, please see the General Instructions for the specific report in question. The final notice adding the confidentiality check box to the front page of the FR 2314/S, FR 2886b, FR Y-6, FR Y-7, FR Y-7N/NS, FR Y-7Q, FR Y-9C/CS/ES/LP/SP, FR Y-11/S, FR Y-12, and FR Y-15 reporting forms was published in the *Federal Register*.<sup>2</sup> For regulatory reports that contain the confidentiality check boxes, the Reserve Bank cannot fully consider the request for confidential treatment until the supervised institution provides an affirmative response to questions on the cover page and submits a legal justification for the request. The reported data will be available for public release until the supervised institution fulfills both requirements.

As mentioned above, the Federal Reserve publishes FR Y-9 series and FR Y-15 reports submitted data to the [National Information Center](#). Data is published on a flow basis within two days following receipt of a submission from the HC, and updates are run nightly to capture any revisions subsequently submitted by the reporting institutions.

HCs may subscribe to the Federal Reserve Board e-mail notification service to receive alerts regarding report form and instruction updates at <https://www.federalreserve.gov/supervisionreg/reporting-forms-whats-new.htm>. These updates include changes related to proposed new and existing data collections and final reporting forms and instructions.

All questions regarding these reports should be addressed to [mpls.statistics@mpls.frb.org](mailto:mpls.statistics@mpls.frb.org).

Sincerely,

/s/

Paul E. Ljung

Attachment I – Listing of Revisions – September 30, 2025

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<sup>2</sup> [80 FR 52282](#)

**ATTACHMENT I**  
Listing of Revisions – September 30, 2025

**FR 2314**

Edits    Revised one Validity edit to Schedule BS-9.

| FR 2314<br>(most recent changes listed first by type of change, edit type, edit number) |                |          |             |             |          |  |
|---|----------------|----------|-------------|-------------|----------|--|
| Affected Edit Information   |                |          |             |             |          |  |
| Date of Change  | Type of Change | Type     | Edit Number | Target Item | MDRM     | Comment  |
| 3/31/2025   | Revised        | Validity | 305         | BS-9        | SUBCC378 | The edit was revised from "BS-9 must equal the sum of BS-Q-1.a and BS-Q-1.b" to "BS-9 must be greater than or equal to the sum of BS-Q-1.a and BS-Q-1.b" |

**FR 2886b**

Edits    Ended four Intraserries edits to Schedule RC-K.

| FR 2886b<br>(most recent changes listed first by type of change, edit type, edit number) |                |              |             |             |          |          |
|--|----------------|--------------|-------------|-------------|----------|----------|
| Affected Edit Information  |                |              |             |             |          |          |
| Date of Change   | Type of Change | Type         | Edit Number | Target Item | MDRM     | Comments |
| 9/30/2025  | Ended          | Intraserries | 167         | K3          | RCFD3360 |          |
| 9/30/2025  | Ended          | Intraserries | 169         | K4          | RCFD3404 |          |
| 9/30/2025  | Ended          | Intraserries | 173         | K6          | RCFD3355 |          |
| 9/30/2025  | Ended          | Intraserries | 175         | K7          | RCFD3368 |          |