



## FEDERAL RESERVE BANK OF MINNEAPOLIS

*Pursuing an economy that works for all of us*

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

January 3, 2023

To the Chief Executive Officer of the Holding Company:

The following reports have been updated for the December 31, 2022, reporting date:

- (1) Consolidated Financial Statements for Holding Companies (FR Y-9C);
- (2) Annual Report of Holding Companies (FR Y-6);
- (3) Report of Changes in Organizational Structure (FR Y-10); and
- (4) Consolidated Holding Company Report of Equity Investments in Nonfinancial Companies and Annual Report of Merchant Banking Investments Held for an Extended Period (FR Y-12/12A).

The final reporting forms and instructions for the FR Y-6, FR Y-10, FR Y-12, and FR Y-12A effective for December 31, 2022 have been posted. The FR Y-9C form has been posted and the instructions will be posted shortly. The FR Y-9C Supplemental Instructions, which provide guidance on accounting and reporting issues affecting the FR Y-9C will be posted to the Board's public [Reporting Forms](#) website. The following sections provide an overview of the reporting changes for December 31, 2022.

### FR Y-9C

The FR Y-9C instructions have been updated this quarter for Accounting Standards Update No. 2017-12, "Targeted Improvements to Accounting for Hedging Activities," which is now in effect for all holding companies (HCs).

HCs that have adopted Accounting Standards Update No. 2022-02, "Financial Instruments - Credit Losses (Topic 326): Troubled Debt Restructurings and Vintage Disclosures" should continue referring to the topic "Accounting for Loan Modifications to Borrowers Experiencing Financial Difficulties" in the Supplemental Instructions. This topic provides guidance on how a HC should report its loan modifications to borrowers experiencing financial difficulties in the FR Y-9C.

### FR Y-6

The FR Y-6 forms and instructions were revised with several updates to reporting requirements and terminology. Changes include the addition of a "Yes/No checkbox for reporters to indicate whether the firm had changes to any reportable items from the prior year's submission. In addition, the forms and instructions were updated to add a "Yes/No" checkbox to items 2, 3 and 4 for reporters to specifically indicate the item(s) that changed. Reporters that check "Yes" for having changes to any reportable items would also check "Yes" for the specific item(s) that changed and submit this information as part of their FR Y-6 submission for the year. Reporters that check "No" for not having reportable changes would be required to submit the signed cover page annually, along with a copy of their annual report to shareholders if they meet the reporting criteria for its submission. The complete list of changes is shown in attachment 1.

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CEO of Holding Company

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### FR Y-10

The FR Y-10 forms and instructions were revised with several updates to reporting requirements and terminology. Changes include the addition of a recordkeeping requirement to the instructions and the addition of Federal Savings Association/Covered Savings Association as a savings and loan company type. The complete list of changes is shown in attachment 1.

### FR Y-12 and FR Y-12A

The FR Y-12 and FR Y-12A instructions were updated to clarify the report submission process for paper and electronic filers.

### Reports Submission

HCs filing the FR Y-9 reports (FR Y-9C, FR Y-9LP, FR Y-9SP, and FR Y-9ES) are required to submit each report electronically. HCs must maintain in their files a manually signed and attested printout of the data submitted. The cover page of the Reserve Bank supplied report forms should be used to fulfill the signature and attestation requirement and this page should be attached to the printout placed in the bank holding company's files.

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

The Federal Reserve developed Reporting Central to enhance the overall reporting functionality of the Federal Reserve Banks' data collection and processing activities. These enhancements will allow for a more secure, technically advanced, and efficient system that will encompass a single point of entry for electronic submission and file uploads. Financial and nonfinancial institutions will access Reporting Central via the FedLine® Web Access Solutions site to submit reports and gain access to electronic reporting applications, report forms, and instructions. The [Reporting Central application](#) can be accessed for additional information including an online resource center. If you have any questions regarding Reporting Central, please contact your Reporting and Reserves District Contact.

### Confidentiality

One aspect of the transition to Reporting Central necessitates the Federal Reserve to modify its internal procedures for handling confidentiality requests for those holding companies that submit data electronically. Generally, individual respondent data collected on the FR Y-9C, FR Y-9LP, FR Y-9SP and FR Y-15 are made readily available on the [National Information Center](#) public website and the FR Y-7Q, FR Y-9ES, FR Y-7N/7NS, FR 2314/S, FR 2886, FR Y-11/S and FR Y-12 reports are available to the public upon request on an individual basis. All data are published, with the exception of items deemed confidential per the report's instructions, unless the individual holding company 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

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Federal Reserve strongly encourages institutions that are of the opinion that disclosure of certain commercial or financial information in the report would likely result in substantial harm to its (or its subsidiaries') competitive position or that disclosure of the submitted personal information would result in unwarranted invasion of personal privacy to:

- (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

**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 Reporting Central.

For more information on confidentiality requests, please see the specific report General Instructions. The final notice to add the confidentiality check box to the front page of the FR Y-9C, FR Y-9LP, FR Y-9SP, FR Y-9ES, FR 2314/S, FR Y-11/S, FRY-7N/S, FR Y-7Q, FR Y-15, FR 2886b and FR Y-12 forms was published in the [Federal Register](#).<sup>1</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 holding company 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 holding company, 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: <http://www.federalreserve.gov/reportforms/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

PEL:kat

Enclosures:

Attachment 1 – Listing of Revisions

FR Y-9C Record of Changes

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<sup>1</sup> 80 FR 52282 (August 28, 2015)

**ATTACHMENT 1**  
LISTING OF REVISIONS – December 31, 2022

**FR Y-9C**

The FR Y-9C forms and instructions were revised as follows:

- (1) *HI- Income Statement* – General Instructions, p 1-2
- (2) *HI-A* – Changes in Equity Capital, p. 4-5
- (3) *HC- Balance sheet* – p. 15-16
- (4) *Glossary Item* - “Derivative Contracts.”

**FR Y-6**

The FR Y-6 forms and instructions were revised as follows:

- (1) Cover page removed the legal entity identifier.
- (2) Cover page added page 2, which includes the new checkboxes.
- (3) Page GEN-2 added instructions for the checkboxes.
- (4) Page GEN-4 added recordkeeping requirement.
- (5) Page GEN-5 removed legal entity identifier instructions for the cover page.
- (6) Page GEN-7 clarified merchant banking investments for Financial Holding Companies engaged in merchant banking activities.
- (7) Page GEN-7 clarified instructions for reporters that advise or administer a mutual fund.
- (8) Page GEN-8 added instructions for the checkbox for item 3
- (9) Page GEN-10 added instructions for the checkbox for item 4

**FR Y-10**

The FR Y-10 forms and instructions were revised as follows:

- (1) *Saving and Loan Schedule, page 4, item 9*, added a checkbox for Federal Savings Association/Covered Savings Association.

FR Y-10 Instructions were updated as follows:

- (1) Page GEN-1, footnote 1, removed the term “grandfathered” and replaced with “legacy.” This change was also made in the glossary.
- (2) Page GEN-5 added signature guidance and recordkeeping requirement.
- (3) Page BKG-2 clarified reporting for externally transferred subsidiaries.
- (4) Page BKG-4 clarified reporting for the date of an event.
- (5) Page BKG-5 clarified reporting by nationally chartered entities.
- (6) Page SL-2 clarified reporting for externally transferred subsidiaries.
- (7) Page SL-4 clarified reporting for the date of an event.
- (8) Page SL-4 added an example of reporting the date of an event for an SLHC that elected to operate as a covered savings association.
- (9) Page SL-5 clarified reporting by nationally chartered entities.
- (10) Page SL-6 added Federal Savings Association/Covered Savings Association as a savings and loan company type.
- (11) Page NBK-2 added most recent accounting guidance for variable interest entity.
- (12) Page NBK-4 clarified reporting for externally transferred subsidiaries.

- (13) Page MER-1 clarified reporting of a merger by the survivor.
- (14) Page GL-3 added the definition of a covered savings association.
- (15) Page GL-6 clarified the definition of physical location.
- (16) Page App-A-1 updated the provision for code 62.
- (17) Page App-A-2 updated the provision for code 68.
- (18) Page App-A-2 deleted code 410.
- (19) Page App-A-2 updated the legal citation for code 412.
- (20) Page App-A-2 updated the provision for code 999.

**FR Y-12 and FR Y-12A**

The FR Y-12 and FR Y-12A instructions were updated to clarify the report submission process for paper and electronic filers.

Revision	Date of Change	Pages Affected
1	June 2007	CONTENTS-2, CONTENTS-4 through CONTENTS-8, GEN-1 through GEN-7, HI-12, HI-24, HI-25, ISnotes-P-4, GL-1 through GL-79
2	March 2008	CONTENTS-5 through CONTENTS-8, GEN-6, HI-1 through HI-27, HI-B-1 through HI-B-6, HC-B-4 through HC-B-9, HC-C-1 through HC-C-22, HC-D-1 through HC-D-8, HC-E-7, HC-K-1, HC-K-2, HC-L-2, HC-N-4 through HC-N-8, HC-P-1 through HC-P-5, HC-Q-1 through HC-Q-3, HC-R-28 through HC-R-38, HC-S-7 through HC-S-9, GL-22 through GL-80, CHK-1 through CHK-20, EDIT-1 through EDIT-134
3	June 2008	HI-3 through HI-27, HC-5 through HC-13, HC-B-6 through HC-B-12, HC-C-18 through HC-20, HC-F-3, HC-F-4, HC-G-2, HC-R-33 through HC-R-38, GL-7, GL-8, CHK-1 through CHK-19, EDIT-1 through EDIT-126
4	March 2009	CONTENTS-4 through CONTENTS-8, HI-3 through HI-5, HI-15 through HI-27, HI-A-1 through HI-A-5, HC-2 through HC-13, HC-B-6 through HC-B-12, HC-C-4 through HC-C-23, HC-D-4 through HC-D-8, HC-L-4 through HC-L-14, HC-M-3 through HC-M-12, HC-R-2 through HC-R-41, GL-2 through GL-82
5	June 2009	CONTENTS-2, CONTENTS-4 through CONTENTS-8, GEN-1, GEN-4 through GEN-6, HI-3, HI-20, HI-23, HI-25, HI-A-1 through HI-A-5, ISNotes-P-5, HC-6 through HC-13, HC-B-1 through HC-B-14, HC-C-7, HC-C-9 through HC-C-23, HC-D-2 through HC-D-9, HC-F-1, HC-K-2, HC-L-5 through HC-L-17, HC-M-1 through HC-M-11, HC-N-8, HC-Q-1 through HC-Q-3, HC-R-1 through HC-R-46, GL-8 through GL-83
6	September 2009	CONTENTS-4 through CONTENTS-8, HI-1 through HI-27, HI-A-3 through HI-A-5, HI-B-4 through HI-B-7, ISNotes-P-2 through ISNotes-P-6, HC-8 through HC-13, HC-K-1, HC-K-2, HC-M-3 through HC-M-11, HC-R-5, HC-R-6, HC-R-13, HC-R-16, HC-R-25, HC-R-27, HC-R-31, GL-12 through GL-83, CHK-10, CHK-14
7	December 2009	CONTENTS-5 through CONTENTS-8, HI-22, HC-6 through HC-13, HC-B-6, HC-B-7, HC-E-2 through HC-E-8, HC-M-5 through HC-M-11, HC-Q-2, HC-R-26 through HC-R-46, GL-4, GL-5, GL-32 through GL-83, EDIT-8, EDIT-9, EDIT-101
8	March 2010	GEN-6, GEN-7, HI-11 through HI-28, HC-C-14 through HC-C-23, HC-E-7, HC-F-2 through HC-F-4, HC-K-1 through HC-K-3, HC-L-1 through HC-L-18, HC-M-1 through HC-M-11, HC-R-24 through HC-R-46
9	June 2010	CONTENTS-5 through CONTENTS-8, HI-20, HI-A-1, HI-B-3, ISNotes-P-5, ISnotes-P-6, HC-7 through HC-14, HC-C-3 through HC-C-6, HC-C-8 through HC-C-13, HC-C-15 through HC-C-21, HC-D-8, HC-E-6, HC-K-1, HC-K-2, HC-M-2 through HC-M-11, HC-N-6, HC-P-1, HC-R-24 through HC-R-46, HC-S-1 through HC-S-9, GL-3, GL-46, GL-54 through GL-55, GL-71 through GL-83
10	September 2010	CONTENTS-7, CONTENTS-8, GEN-4 through GEN-7, HI-A-1 through HI-A-5, GL-49, GL-50, GL-55, GL-69 through GL-86

Revision	Date of Change	Pages Affected
11	December 2010	CONTENTS-4 through CONTENTS-8, HC-C-23, HC-P-4, HC-P-5, GL-1 through GL-6, GL-8 through GL-87.
12	March 2011	CONTENTS-3, GEN-3 through GEN-7, HI-23 through HI-29, HI-B-3 through HI-B-7, HC-B-6 through HC-B-15, HC-C-4 through HC-C-26, HC-D-2 through HC-D-9, HC-F-2 through HC-F-5, HC-K-1 through HC-K-3, HC-L-8 through HC-L-18, HC-M-1 through HC-M-15, HC-N-3 through HC-N-12, HC-P-1 through HC-P-5, HC-R-3 through HC-R-45, HC-V-1 through HC-V-3
13	June 2011	CONTENTS-4 through CONTENTS-8, GEN-2, GEN-4 through GEN-6, HI-1 through HI-29, HI-A-2 through HI-A-5, HI-B-4, HI-B-6, HI-B-7, ISnotes-P-5 through ISnotes-O-7, HC-1, HC-4 through HC-14, HC-B-1, HC-B-2, HC-B-4, HC-B-6 through HC-B-15, HC-C-1 through HC-C-26, HC-D-1 through HC-D-9, HC-F-1 through HC-F-5, HC-L-1 through HC-L-18, HC-M-1 through HC-M-3, HC-M-6 through HC-M-14, HC-N-1 through HC-N-13, HC-P-3, HC-Q-1 through HC-Q-3, HC-R-5, HC-R-8, HC-R-9, HC-R-12 through HC-R-45, HC-S-1 through HC-S-9, GL-3 through GL-6, GL-57 through GL-87
14	September 2011	HI-24 through HI-29, HC-3, HC-8, HC-B-6 through HC-B-15, HC-C-2 through HC-C-26, HC-D-2 through HC-D-9, HC-E-3, HC-E-5, HC-F-3 through HC-F-5, HC-K-1 through HC-K-3, HC-M-5, HC-R-9 through HC-R-45, GL-9 through GL-88
15	March 2012	CONTENTS-4 through CONTENTS-8, GEN-1 through GEN-7, HI-1 through HI-29, HC-K-1 through HC-K-3, HC-L-7, HC-M-6, HC-M-7, HC-M-11 through HC-M-15, HC-R-1, HC-R-2, GL-14 through GL-89
16	June 2012	GEN-6, GEN-7, HI-B-3 through HI-B-7, HC-M-3, HC-N-6, HC-N-13, HC-P-5, HC-R-2 through HC-R-46
17	September 2012	CONTENTS-3, CONTENTS-4 through CONTENTS-8, HI-4 through HI-29, HI-A-4, HI-A-5, HI-B-2, HC-3 through HC-14, HC-K-2, HC-K-3, HC-L-1 through HC-L-18, HC-P-5, GL-34, GL-37 through GL-89
18	December 2012	GEN-1, HC-M-6
19	March 2013	Most all pages have changes
20	June 2013	CONTENTS-2, CONTENTS-5 through CONTENTS-8, GEN-6, GEN-7, HI-12 through HI-21, HC-8 through HC-14, HC-B-8 through HC-B-15, HC-C-2, HC-C-20, HC-C-25, HC-D-4, HC-E-3 through HC-E-8, HC-L-9 through HC-L-18, HC-M-8 through HC-M-14, HC-N-2 through HC-N-13, HC-R-15 through HC-R-46, GL-44 through GL-92
21	September 2013	GEN-1, GEN-7, HI-C-2, HI-C-3, HC-F-4, HC-P-4 through HC-P-6, HC-Q-1 through HC-Q-4, HC-R-15 through HC-R-46
22	December 2013	HI-C-1, HI-C-2, HC-C-17 through HC-C-26, HC-P-4 through HC-P-6, HC-Q-2, HC-Q-3, GL-82 through GL-92
23	March 2014	HC-R-1, HC-R-17 through HC-R-79

Revision	Date of Change	Pages Affected
24	June 2014	HI-13 through HI-21, HC-14, HC-B-3 through HC-B-15 ,HC-C-3 through HC-C-27, HC-R-1, HC-R-2, HC-R-17, HC-R-18, HC-R-34, HC-R-35, HC-R-39, HC-R-45, HC-R-46, HC-R 47, HC-R-49, HC-R 50, HC-R-60 through HC-R-65, HC-R-73, GL-58 through GL-60, GL-64, GL 65
25	September 2014	HI-21, HC-S-3 through HC-S-10
26	December 2014	GEN-3 through GEN-7, HI-4 through HI-21, HC-R- 25, HC-R 25, HC-R-26, HC-R-31, GL-65 through GL67
27	March 2015	GEN-1, GEN-2, HI-5, HI-6, HC-M-7, HC-L-6 through HC-L-18, HC-R-1 through HC-R-110, GL-39, GL-89 through GL-92
28	June 2015	HI-C-2, HC-5 through HC-15, HC-C-21 through HC-C-23, HC-D-1, HC-F-5, HC-N-2, HC-N-13, HC-R-1 through HC-R-110, GL-4 through 11, and GL- 58 through 92
29	September 2015	HC-R-10, HC-R-27, HC-R-60, HC-R- 64 HC-R-65, HC-R-66, HC-R-67, HC-R-70, HC-R-71, HC-R-88
30	March 2016	CONTENTS 4 through CONTENTS 8, GEN-3, GEN-6, HI-1, HI-16, HI -26, HI-A-4, HI-B-1, HC-8, HC-B-5, HC-B-6, HC-K-1, HC-R-19, HC-R-31 through 34, HC-R-61, HC-R-66, HC-R-68, HC-R-79, GL-13, GL-14, GL-44 through 47, GL-68, and GL-69
31	September 2016	CONTENTS-5, GEN-1, HI-5, HI-9-10, HI-11, HI-13, HI-16-18, HI-20-24, HI-A2, IS notes P3-5, HC-C 20, HC-D6, HC-D-9, HC-I-1, HC-I-2, HC-M-4, HC-N-9, HC-N-11, HC-Q-3-4, HC-R92, HC-R-102, GL-50, GL-51
32	December 2016	Contents 5-8, HI-5-7, HC-F-4, HC-F-5, HC-M 7-8, HC-N-1, HC-N-3, HC-N-4, HC-N-7, HC-N-10, HC-N-13, HC-R-3, HC-R-31, HC-R- 80-HC-R-81, HC-R-112, HC-R-113-114, GL- 17-18, GL-36, GL-39, GL-40, GL-91, GL-92
33	September 2017	HC-L-10, HC-S-10
34	March 2018	HI-4,5,11,15, 21, 22, 23, 27, HI-B-2, HI-C-1, HC-3 through HC-8, HC-5, 6, 7, 8, HC-B 5 and 6, HC-B 9 and 10, HC-C-1, 3, 7, 17, 18, 20, 22, HC-D 9, HC-F5, HC-K-2, HC-M 3, HC-N1,7 and 9, HC-Q2, HC-R Part 1 item 6, HC-R10, 12, 13, 14, 15, 16, 17, 23, 24, 28, 30, 31, HC-R Part II item 41, 57, 59, 60, 61, 62, 63, 72, 73, 74, 75, 76, 77, 78, 80, 81, 85, 86, 103, HC-V2, BS notes P-1, GL7, 8, 9, 76, 93
35	June 2018	Numerous Changes. Please refer to Supplemental instructions for 6/30/2018 for a detailed list of changes.
36	September 2018	GEN-1, GEN-2, HC-E-2, HC-G-2, GL-42, GL-48, GL-52, GL-53, GL-55, GL-56, GL-77, GL-78.
37	December 2018	HC-B-1, HC-R-66 and HC-R-72
38	March 2019	Contents-3, HI-2, HI-8, HI-15, HI-16, HI-22, HI-31, HI-B-1, HI-B-3, HI-B-4, HI-B-5, HI-B-6, HI-B-7, HI-B-8, HI-B-9, HI-C1, HI-C-3, HI-C-4, HI-C-5, ISnotes-P-2 and 4, ISnotes-1, HC-3, 7,14, 15, HC-B-10, HC-B -11, HC-C-21, 23, 24, HC-F-1 and 4, HC-K-1, HC-N-1, 2,4 and 12, HC-R-3, HC-R-4, 20, 32, 34, 36, 59, 68, 69, 76, 78, 79, 82, 88, 89, 94, 119, 120, 123 and 124, HC-V-1, 2, 3.



Revision	Date of Change	Pages Affected
39	June 2019	HC-C-8; Supplemental Instructions for “Accounting for Leases” and “Goodwill impairment Testing”
40	September 2019	Supplemental Instructions Clarified for “Credit Losses on Financial Instruments, “Recognition and Measurement of Financial Instruments: Investment in Equity Securities”, “New Revenue Recognition Accounting Standard”, “Revenue Recognition: Accounting for Sales of OREO” and Accounting for Leases”. Validity Edit Updates & Summary Page of Edits
41	December 2019	HI-5, HI-6, HI-7, HI-9, HI-11, H-15, HI-24, HI-25, HI-26, HI-27, HI-28, HI-30, HI-31, HI-32, HI-33, HI-B-2, HI-B-3, HI-B-4, HI-B-8, HI-C-1, HI-C-3, HC-B-4, HC-B-5, HC-C-11, HC-C-13, HC-C-18, HC-C-19, HC-C-20, HC-C-21, HC-C-22, HC-C-23, HC-C-24, HC-C-25, HC-D-1, HC-D-2, HC-K-3, HC-L-2, HC-L-3, HC-L-5, HC-L-6, HC-L-11, HC-M-2, HC-N-5, HC-N-6, HC-N-7, HC-N-8, HC-N-10, HC-N-11, HC-P-1, HC-Q-1, HC-R-36, HC-R-37, HC-R-37, HC-R-55, HC-R-119, HC-S-1, HC-V-1.
42	March 2020	GEN-7, HC-B-3,11, HC-C-7, HC-F-1, HC-G-1,2, HC-L-6,10, HC-M-8, 9, 10, HC-R-1-3, 8-10,17-20, 25-29, 31-33, 35-38, 40-43, 45-46, 51-52, 58-59, 62, 66-67, 69-70, 74, 79, 86, 88-89, 91-94, 96-97, 102, 117-123, 125-132 Glossary and Supplemental Instructions
43	June 2020	HC-R-1-7,11-12,15-18, 20-22, 24-27, 30-32, 34-43, 46-47, 53-63, 67, 70, 73-74, 87, 89, 93, 95, 127, Supplemental Instructions
44	September 2020	HC-D-1, HC-L-5, HC-Q-1, HI-23, GL-106 (Trust Preferred Securities as Investments), HC-D-8, GL-63, GL-64, GL-66, GL-68-75, GL-77, GL-79, GL-80-84, GL-91, GL-94, GL 96-97, GL-102, GL-108 Glossary and Supplemental Instructions
45	December 2020	HI-2, 4-5, 12-13, 15-17,23-24, HI-A-4-5, HI-C-1,2, HC-4-5, 9-10, 14-16, 84, HC-B-1-2, 9-11, HC-C-6, HC-E-4,6-7, HC-F-2, HC-K-2-3, HC-Q-1-2, HC-R-8-10, 28, 35-36, 39, 40-43, 46, 65-68, 70-71, 100, HC-V-1-2 Glossary and Supplement Instructions
46	March 2021	HI-8-9, 11, 22-23, HI-B-5, 7, 10, ISnotes-P-2, HC-4, HC-C-27, HC-K-3, HC-M-15, HC-N-2-3, HC-R-1-6, 10, 16-17, 26-27, 34, 39, 43, 62, 64, 68, 74, 77-78, 81, 84-85, 88, 93-94, Glossary and Supplement Instructions
47	June 2021	HI-B-3, HC-S-3, HC-R-16-17, 22, 25, 27, 32, 43, 44, 48-54, 80, Glossary and Supplemental Instructions
48	September 2021	Cover page. GEN-3, GEN-7, HI-16, HC-G-2, HC-G-3, HC-L-4, GL-19, GL-101
49	December 2021	HC-10, HCM-8, HC-R-34, GEN-7, GL-15-16, GL 43-46, GL-87
50	March 2022	GEN 7, HI-4, HI-16, HC-B-7-8, HC-C-24, HC-C-27-28, HC-M-14-15, HC-N-13, HC-R-2, HC-R-32, HC-R-34-35, HC-R-44, HC-R-80, GL-21
51	June 2022	GEN 6, HI-B-8, HC-B-8, HC-R-32, HC-R-34, HC-R-146, GL-16-17
52	September 2022	HC-B-9, HC-C-19
53	December 2022	HI-GEN-1-2, HI-A-4-5, HC-15-16, Glossary Item for “Derivative Contracts” and Supplemental Instructions