

# Spreadsheet File Transfer User Guide

FR 2314  
Financial Statements of Foreign Subsidiaries  
of U.S. Banking Organizations

and

FR 2314S  
Abbreviated Financial Statements of Foreign Subsidiaries  
of U.S. Banking Organizations

STATISTICS FUNCTION  
September 29, 2016

## Overview

The Federal Reserve System's Reporting Central Application provides the ability to submit spreadsheet files (*e.g.*, Microsoft Excel) via the internet. As a result, reporting institutions that use a spreadsheet to prepare their data will not have to key their data into a web page form. While this feature was provided for reporting institutions using spreadsheets, the file can be created by any other backend system that a reporting institution uses to generate its data.

This document provides the required file format for submitting the data via Reporting Central and shows how a reporting institution can create the file from a spreadsheet for the **FR 2314 - Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations** and the **FR 2314S - Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations**. Formulas were used to pull the data from the spreadsheet worksheets containing the data and format them for transmission to Reporting Central.

Microsoft Excel was used in this example but the same process can be applied to other spreadsheet software. The method used to create the file is at the discretion of the reporter. This guide assumes that the data already exist in spreadsheet form.

# How to create a text file from a spreadsheet for the FR 2314

The FR Y-2314 is comprised of multiple schedules and several hundred financial and text fields. To minimize issues with problems arising during the creation of the Reporting Central text file, it is strongly recommended reporting institutions follow the process described below.

**NOTE** Only one file upload can be submitted for each individual respondent and as of date. It is no longer possible to submit multiple branches or agencies in a single file.

## Field Labels

The identifying label for both financial and text data is the four-character and eight-character MDRM descriptor listed in Appendix A. Reporting Central uses the 8-character MDRM to identify individual report items. For File Upload, Reporting Central allows you to use either the **IESUB format** or the **CIPS format**.

**Appendix A**  
**FR 2314 Report Detailed Field Specifications**

Report Schedule	Report Form Item Number	MDRM
<b>Financial Data Items</b>		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Schedule IS, Income Statement	1.a.	SUBIA029
Schedule IS, Income Statement	1.b.	SUBIA029
Schedule IS, Income Statement		SUBIA197

## Field Values

Financial data fields can have either positive, negative, zero, or null values. These values are formatted differently in the IESUB and CIPS upload files.

**Table 1.** Format Differences for Financial Data Item Values

Financial Data Item Value	IESUB Format	CIPS Format
Positive	[leave value as is]	Precede by plus (+) sign
Negative	Precede by minus (-) sign	Precede by minus (-) sign
Zero	0	+0
Null (or blank)	[leave blank]	-0

## Step 1 – Create Data Listing

Since it is presumed that the reporter already has the report data in spreadsheet format, all subsequent steps in this guide are based on using this report data as the source. The first step recommended is to create a sequential listing of all the items containing the item number, the eight-character MDRM, item description, and item value.

It is easier if you list all of the financial data items first and then the text items after that.

Both the **IESUB file format** and the **CIPS file format** use the eight-character MDRM (see Column E below)

	A	B	C	D	E	F	G	H
1								
2		FR 2314 - Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations						
3								
4			Response	9999999999				
5			Series	Nan	FR2314			
6			As of Date	6/30/2014			Dollar Amount	
7							in Thousands	
8		1A	SUBIA028	Interest and fee income from nonrelated organizations		100		
9		1B	SUBIA029	Interest and fee income from related organizations		10		
10		1C	SUBIA107	Total interest income		110		
11		2A	SUBIA030	Interest expense pertaining to nonrelated organizations		50		
12		2B	SUBIA031	Interest expense pertaining to related organizations		0		
13		2C	SUBIA073	Total interest expense		50		
14		3	SUBIA074	Net interest income		60		
15		4	SUBIA080	Provision for loan and lease losses		30		
347			SUBSC490	Name of Officer				John Smith
348			TEXT9010	Legal Title of Parent USBO				Your Parent USBO
349			TEXT9110	Street Address				329 Main Street
350			TEXT9130	City				Your Town
351			TEXT9200	State				YS
352			TEXT9220	Zip Code				94110
353								

**NOTE** Adding additional information to this spreadsheet (like item description and item number) can make items easier to identify and help troubleshoot potential problems. However, this information is completely optional.

## Step 2 – Link and Format Data Cells

In Sheet 2 of the workbook, all of the financial and text items will be linked to cells in Sheet 1 and formatting characters inserted to aid in the creation of the final text file. Note that the formatting of item values in the IESUB upload file differs from that of the CIPS upload file.

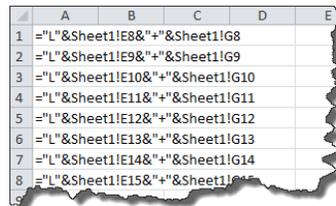
### IESUB – Data Format

- “L” is the separator between data items.
- Eight-character MDRM.
- “+” represents the maximum number of columns on the report form into which financial data can be entered. If a report section contains less number of columns than another section that has the maximum number, each item still must contain the maximum number of +’s.
- Financial data is entered after each “+”.
- Text data entry is preceded by two underscores and followed by two underscores.

IESUB Financial Data Excel Formula: ="L"&Sheet1!E8&"+"&Sheet1!G8  
Translates to: LSUBIA028+100

IESUB Text Data Excel Formula: ="L"&Sheet1!E347&"\_\_"&Sheet1!G347&"\_\_"  
Translates to: LSUBSC490\_\_John Smith\_\_

Sheet 2 will look like this:



	A	B	C	D	E
1	= "L"&Sheet1!E8&"+"&Sheet1!G8				
2	= "L"&Sheet1!E9&"+"&Sheet1!G9				
3	= "L"&Sheet1!E10&"+"&Sheet1!G10				
4	= "L"&Sheet1!E11&"+"&Sheet1!G11				
5	= "L"&Sheet1!E12&"+"&Sheet1!G12				
6	= "L"&Sheet1!E13&"+"&Sheet1!G13				
7	= "L"&Sheet1!E14&"+"&Sheet1!G14				
8	= "L"&Sheet1!E15&"+"&Sheet1!G15				

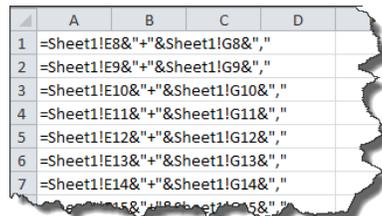
### CIPS – Data Format

- Data items are separated by commas.
- Eight-character MDRM.
- “+” is placed between the MDRM and the data value.
- Null values are represented by “-0” and are not preceded by the “+” sign.
- Text data values are preceded by a single underscore and followed by three underscores

CIPS Financial Data Excel Formula: =Sheet1!E8&"+"&Sheet1!G8&" , "  
Translates to: SUBIA028+100 ,

CIPS Text Data Excel Formula: =Sheet1!E1339&"+"\_&Sheet1!G1339&"\_\_\_\_ , "  
Translates to: SUBSC490+\_John Smith\_\_\_\_ ,

Sheet 2 will look like this:

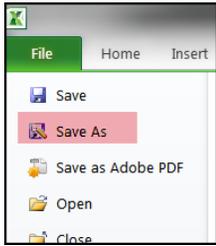


	A	B	C	D
1	=Sheet1!E8&"+"&Sheet1!G8&" , "			
2	=Sheet1!E9&"+"&Sheet1!G9&" , "			
3	=Sheet1!E10&"+"&Sheet1!G10&" , "			
4	=Sheet1!E11&"+"&Sheet1!G11&" , "			
5	=Sheet1!E12&"+"&Sheet1!G12&" , "			
6	=Sheet1!E13&"+"&Sheet1!G13&" , "			
7	=Sheet1!E14&"+"&Sheet1!G14&" , "			

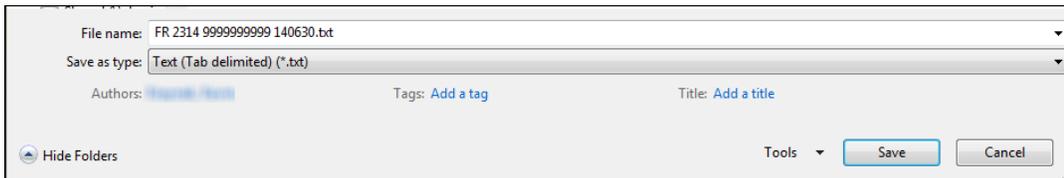
This is repeated for all fields and, once all fields have been linked, you can create the text file.

### Step 3 – Create the Text File

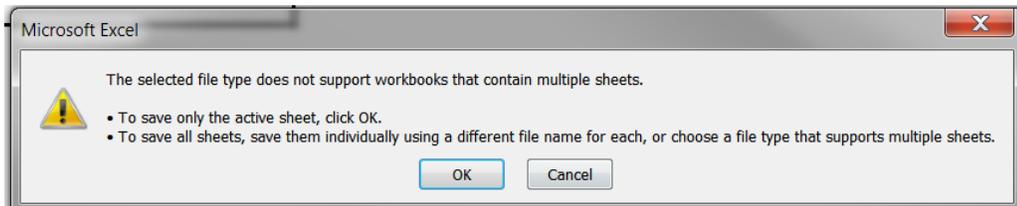
After saving the file in spreadsheet format the text file can be created by first navigating to the **File** tab.



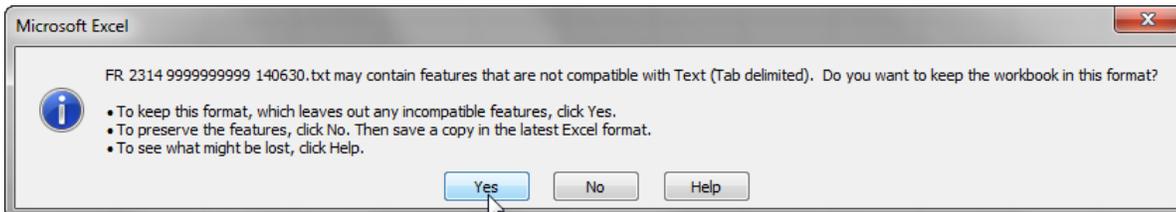
Then selecting the **'Save As'** option and indicating the file type as **'Text (Tab delimited) (\*.txt).'**



A message will appear indicating that this file selection does not support workbooks with multiple worksheets, select **'OK.'**



An additional message will be displayed concerning incompatibility features, select **'Yes.'**



## Step 4 – Format the Text File and Add Header Record

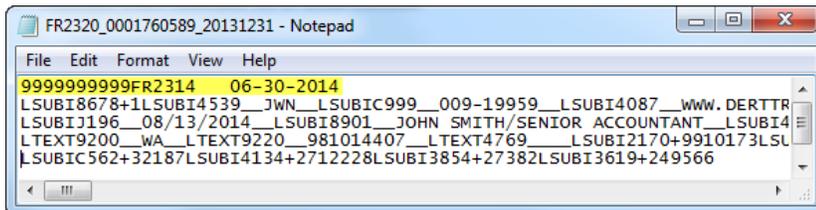
The text file will have been created and will look like this (the example shows the CIPS upload file, but the IESUB will look similar except for the formatting differences discussed above). If the generation of this file includes quotation marks (see below) at the beginning and the end of the file, you will need to remove them before continuing.



The next step is to add the header record.

The **IESUB file header record** consists of the following items:

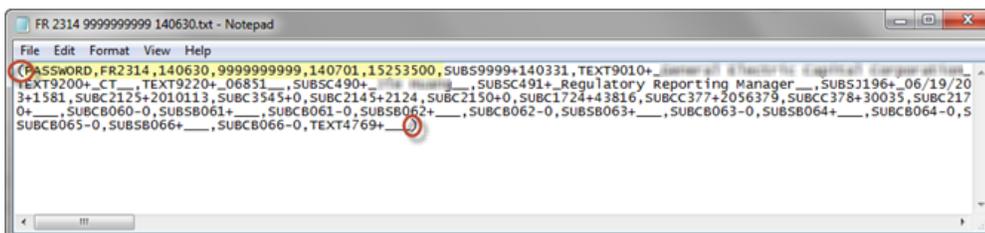
- the first 10 characters are the RSSD ID with leading zeroes
- the next 10 characters are the report series name 'FR2314,' followed by four spaces
- the report as-of date, in MM-DD-YYYY.



The **CIPS file header record** consists of the following items, all separated by a comma (“,”):

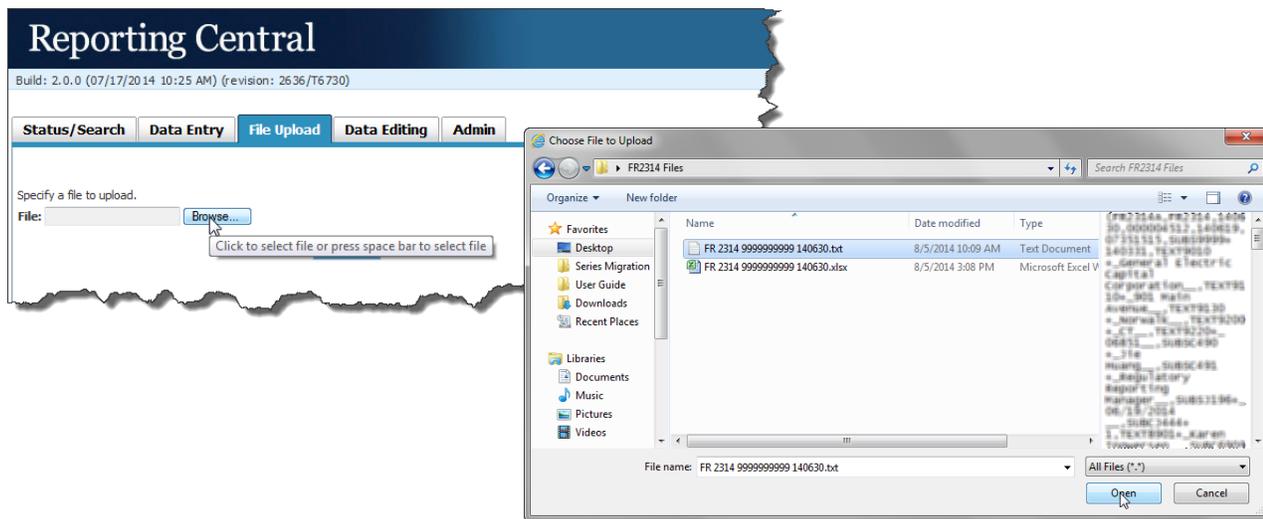
- the series password that is provided by the Federal Reserve Bank analyst—it must be exactly eight characters in length and spaces should be inserted if the actual password is shorter
- the report series name 'FR2314'
- the report as-of date, in YYMMDD format
- the reporter RSSD ID—it must be ten digits in length and should be prefixed by leading zeroes if shorter
- the date stamp, in YYMMDD format
- the time stamp, in HHMMSS format, then add two zeroes at the end.

The final step in formatting the CIPS file is to enclose the entire file in parentheses by inserting a left parenthesis at the beginning of the file and a right parenthesis at the end of the file.

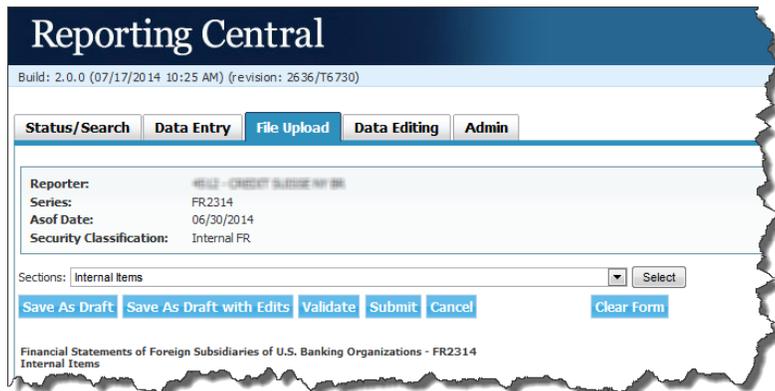


## Step 5 – Reporting Central Submission

In Reporting Central, select the File Upload tab and then click the **‘Browse...’** button. Then, navigate to the stored text file and select the filename so it appears in the ‘File:’ box. Select continue to upload.



If there are no formatting issues during the file upload the data will load directly into the report screen.



The report data can then be validated and saved. If errors exist in the text file error messages will appear in the file upload window, which can be used to troubleshoot any formatting issues.

# How to create a Text file from a spreadsheet for the FR 2314S

All of the formatting requirements that apply to the FR 2314 report also apply to the FR 2314S. The only difference is to the field labels and the file header information.

**Field Labels.** The MDRM field labels for the FR 2314S can be found in Appendix B.

**Appendix B**  
**FR 2314S Report Detailed Field Specifications**

Report Schedule	Report Form Item Number	MDRM
<b>Financial Data Items</b>		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Abbreviated Financial Statements	1.	SUBC1840
Abbreviated Financial Statements	2.	SUBC2170
Abbreviated Financial Statements	3.	SUBC3210

**File Header.** The file header should be formatted as follows, for both the IESUB and the CIPS file uploads.

The **IESUB file header record** consists of the following items:

- the first 10 characters are the RSSD ID with leading zeroes
- the next 10 characters are the report series name 'FR2314S' followed by three spaces
- the report as-of date, in MM-DD-YYYY.

The **CIPS file header record** consists of the following items, all separated by a comma (“,”):

- the series password that is provided by the Federal Reserve Bank analyst—it must be exactly eight characters in length and spaces should be inserted if the actual password is shorter
- the report series name 'FR2314S'
- the report as-of date, in YYMMDD format
- the reporter RSSD ID—it must be ten digits in length and should be prefixed by leading zeroes if shorter
- the date stamp, in YYMMDD format
- the time stamp, in HHMMSS format, then add two zeroes at the end.

# Appendix A

## FR 2314 Report Detailed Field Specifications

Report Schedule	Report Form Item Number	Item Limit <sup>1</sup>	MDRM
<b>Financial Data Items</b>			
Cover Page, Number of reports attested to under this signature	N/A	3,0	SUBCJ444
Cover Page, Filing criteria for December report only	N/A	1,0	SUBC6909
Cover Page, Date of Signature (must be: MM/DD/YYYY)	N/A	10,0	SUBSJ196
Schedule IS, Income Statement	1.a.	14,0	SUBIA028
Schedule IS, Income Statement	1.b.	14,0	SUBIA029
Schedule IS, Income Statement	1.c.	14,0	SUBI4107
Schedule IS, Income Statement	2.a.	14,0	SUBIA030
Schedule IS, Income Statement	2.b.	14,0	SUBIA031
Schedule IS, Income Statement	2.c.	14,0	SUBI4073
Schedule IS, Income Statement	3.	14,0	SUBI4074
Schedule IS, Income Statement	4.	14,0	SUBI4230
Schedule IS, Income Statement	5.c.	14,0	SUBI4079
Schedule IS, Income Statement	5.b.	14,0	SUBI4619
Schedule IS, Income Statement	5.a.(1)	14,0	SUBI4070
Schedule IS, Income Statement	5.a.(2)	14,0	SUBI4080
Schedule IS, Income Statement	5.a.(3)	14,0	SUBIA220
Schedule IS, Income Statement	5.a.(4)	14,0	SUBIB490
Schedule IS, Income Statement	5.a.(5)	14,0	SUBIB491
Schedule IS, Income Statement	5.a.(6)	14,0	SUBIB492
Schedule IS, Income Statement	5.a.(7)	14,0	SUBIB493
Schedule IS, Income Statement	5.a.(8)	14,0	SUBIB494
Schedule IS, Income Statement	5.a.(9)	14,0	SUBIC887
Schedule IS, Income Statement	5.a.(10)	14,0	SUBIB497
Schedule IS, Income Statement	6.	14,0	SUBI4091
Schedule IS, Income Statement	7.a.	14,0	SUBIA034
Schedule IS, Income Statement	7.b.	14,0	SUBIC376
Schedule IS, Income Statement	7.c.	14,0	SUBI4093
Schedule IS, Income Statement	8.	14,0	SUBI3631
Schedule IS, Income Statement	9.	14,0	SUBI4302
Schedule IS, Income Statement	10.	14,0	SUBI4320
Schedule IS, Income Statement	11.	14,0	SUBI3147
Schedule IS, Income Statement	12.	14,0	SUBI4340
Schedule IS, Income Statement	M.1.	14,0	SUBIF228
Schedule IS, Income Statement	M.2.	14,0	SUBIJ980
Schedule IS, Income Statement	1.	14,0	SUBI3217
Schedule IS-A, Changes in Equity Capital	2.	14,0	SUBT4340
Schedule IS-A, Changes in Equity Capital	3.	14,0	SUBIA035
Schedule IS-A, Changes in Equity Capital	4.	14,0	SUBI4598
Schedule IS-A, Changes in Equity Capital	5.	14,0	SUBIB511

Report Schedule	Report Form Item Number	Item Limit <sup>1</sup>	MDRM
Schedule IS-A, Changes in Equity Capital	6.	14,0	SUBI3581
Schedule IS-A, Changes in Equity Capital	7.	14,0	SUBT3210
Schedule IS-A, Changes in Equity Capital	1.	14,0	SUBI3124
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	2.	14,0	SUBI4605
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	3.	14,0	SUBIC079
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	4.	14,0	SUBT4230
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	5.	14,0	SUBI4815
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	6.	14,0	SUBT3123
Schedule IS-B, Changes in Allowance for Loans and Lease Losses	1.	14,0	SUBC0010
Schedule BS, Balance Sheet	2.a.	14,0	SUBC1754
Schedule BS, Balance Sheet	2.b.	14,0	SUBC1773
Schedule BS, Balance Sheet	3.a.	14,0	SUBC2122
Schedule BS, Balance Sheet	3.b.	14,0	SUBC3123
Schedule BS, Balance Sheet	3.c.	14,0	SUBC2125
Schedule BS, Balance Sheet	4.	14,0	SUBC3545
Schedule BS, Balance Sheet	5.	14,0	SUBC2145
Schedule BS, Balance Sheet	6.	14,0	SUBC2150
Schedule BS, Balance Sheet	7.	14,0	SUBC1724
Schedule BS, Balance Sheet	8.	14,0	SUBCC377
Schedule BS, Balance Sheet	9.	14,0	SUBCC378
Schedule BS, Balance Sheet	10.	14,0	SUBC2170
Schedule BS, Balance Sheet	11.	14,0	SUBC3548
Schedule BS, Balance Sheet	12.	14,0	SUBCC379
Schedule BS, Balance Sheet	13.	14,0	SUBC1729
Schedule BS, Balance Sheet	14.	14,0	SUBC2750
Schedule BS, Balance Sheet	15.	14,0	SUBCA012
Schedule BS, Balance Sheet	16.	14,0	SUBCC380
Schedule BS, Balance Sheet	17.	14,0	SUBC2948
Schedule BS, Balance Sheet	18.a.	14,0	SUBC3230
Schedule BS, Balance Sheet	18.b.	14,0	SUBC3240
Schedule BS, Balance Sheet	18.c.	14,0	SUBC3247
Schedule BS, Balance Sheet	18.d.	14,0	SUBCB530
Schedule BS, Balance Sheet	18.e.	14,0	SUBCF033
Schedule BS, Balance Sheet	18.f.	14,0	SUBCA130
Schedule BS, Balance Sheet	18.g.	14,0	SUBC3210
Schedule BS, Balance Sheet	19.	14,0	SUBC3300
Schedule BS, Balance Sheet	20.	14,0	SUBC3817
Schedule BS, Balance Sheet	21.	14,0	SUBCA013
Schedule BS, Balance Sheet	22.	14,0	SUBCA014
Schedule BS, Balance Sheet	23.	14,0	SUBC3411
Schedule BS, Balance Sheet	24.	14,0	SUBC3415
Schedule BS, Balance Sheet	25.	14,0	SUBCA015
Schedule BS, Balance Sheet	26.a.	14,0	SUBCA098
Schedule BS, Balance Sheet	26.b.	14,0	SUBCA099

Report Schedule	Report Form Item Number	Item Limit <sup>1</sup>	MDRM
Schedule BS, Balance Sheet	27.	14,0	SUBC3450
Schedule BS, Balance Sheet	28.	14,0	SUBC3826
Schedule BS, Balance Sheet	29.	14,0	SUBC3829
Schedule BS, Balance Sheet	30.	14,0	SUBCA100
Schedule BS, Balance Sheet	M.1.a.	14,0	SUBCF819
Schedule BS, Balance Sheet	M.1.b.	14,0	SUBCF820
Schedule BS, Balance Sheet	1.	14,0	SUBC1410
Schedule BS-A, Loans and Lease Financing Receivables	2.	14,0	SUBC3622
Schedule BS-A, Loans and Lease Financing Receivables	3.	14,0	SUBC3623
Schedule BS-A, Loans and Lease Financing Receivables	4.	14,0	SUBC1975
Schedule BS-A, Loans and Lease Financing Receivables	5.	14,0	SUBCA017
Schedule BS-A, Loans and Lease Financing Receivables	6.	14,0	SUBT2122
Schedule BS-A, Loans and Lease Financing Receivables	7.c.	14,0	SUBC1403
Schedule BS-A, Loans and Lease Financing Receivables	7.a.	14,0	SUBC1406
Schedule BS-A, Loans and Lease Financing Receivables	7.b.	14,0	SUBC1407
Schedule BS-A, Loans and Lease Financing Receivables	7.d.	14,0	SUBCJ979
Schedule BS-A, Loans and Lease Financing Receivables	M.1.a.	14,0	SUBCF230
Schedule BS-A, Loans and Lease Financing Receivables	M.1.b.	14,0	SUBCF231
Schedule BS-A, Loans and Lease Financing Receivables	M.1.c.	14,0	SUBCF232
Schedule BS-A, Loans and Lease Financing Receivables	5.e.	14,0	SUBC2143
Schedule BS-M, Memoranda	4.e.	14,0	SUBCA210
Schedule BS-M, Memoranda	1.b.(2)	14,0	SUBC0074
Schedule BS-M, Memoranda	1.b.(1)	14,0	SUBC0073
Schedule BS-M, Memoranda	1.a.	14,0	SUBC0069
Schedule BS-M, Memoranda	2.	14,0	SUBC0091
Schedule BS-M, Memoranda	3.	14,0	SUBC0399
Schedule BS-M, Memoranda	4.f.(1)(a)	14,0	SUBCF639
Schedule BS-M, Memoranda	4.f.(1)(b)	14,0	SUBCF640
Schedule BS-M, Memoranda	4.a.	14,0	SUBC5468
Schedule BS-M, Memoranda	4.b.	14,0	SUBC5469
Schedule BS-M, Memoranda	4.c.	14,0	SUBC5470
Schedule BS-M, Memoranda	4.d.	14,0	SUBC5477
Schedule BS-M, Memoranda	4.g.	14,0	SUBC5478
Schedule BS-M, Memoranda	4.f	14,0	SUBCG208
Schedule BS-M, Memoranda	5.b.	14,0	SUBCA022
Schedule BS-M, Memoranda	5.c.	14,0	SUBCA023
Schedule BS-M, Memoranda	5.d.	14,0	SUBCA024
Schedule BS-M, Memoranda	5.a.	14,0	SUBCB556
Schedule BS-M, Memoranda	6.	14,0	SUBC2200
Schedule BS-M, Memoranda	7.	14,0	SUBCC381
Schedule BS-M, Memoranda	8.a.	14,0	SUBCA025
Schedule BS-M, Memoranda	8.b.	14,0	SUBCA026
Schedule BS-M, Memoranda	8.c.	14,0	SUBCA027
Schedule BS-M, Memoranda	1.	14,0	SUBSB057

Report Schedule	Report Form Item Number	Item Limit <sup>1</sup>	MDRM
Schedule BS-M, Memoranda	1.	14,0	SUBCB057
Schedule BS-M, Memoranda	2.	14,0	SUBSB058
Schedule BS-M, Memoranda	2.	14,0	SUBCB058
Schedule BS-M, Memoranda	3.	14,0	SUBSB059
Schedule BS-M, Memoranda	3.	14,0	SUBCB059
Schedule BS-M, Memoranda	4.	14,0	SUBSB060
Schedule BS-M, Memoranda	4.	14,0	SUBCB060
Schedule BS-M, Memoranda	5.	14,0	SUBSB061
Schedule BS-M, Memoranda	5.	14,0	SUBCB061
Schedule BS-M, Memoranda	6.	14,0	SUBSB062
Schedule BS-M, Memoranda	6.	14,0	SUBCB062
Notes to Financial Statements	1.	14,0	SUBCB057
Notes to Financial Statements	2.	14,0	SUBCB058
Notes to Financial Statements	3.	14,0	SUBCB059
Notes to Financial Statements	4.	14,0	SUBCB060
Notes to Financial Statements	5.	14,0	SUBCB061
Notes to Financial Statements	6.	14,0	SUBCB062
Notes to Financial Statements	7.	14,0	SUBCB063
Notes to Financial Statements	8.	14,0	SUBCB064
Notes to Financial Statements	9.	14,0	SUBCB065
Notes to Financial Statements	10.	14,0	SUBCB066
<b>Text Items</b>			
Cover Page, Printed Name of Officer	N/A	72	SUBSC490
Cover Page, Title of Officer	N/A	72	SUBSC491
Cover Page, Legal Name of Parent USBO	N/A	72	TEXT9010
Cover Page, Mailing Address of Parent USBO	N/A	72	TEXT9110
Cover Page, City of Parent USBO	N/A	30	TEXT9130
Cover Page, State of Parent USBO	N/A	2	TEXT9200
Cover Page, Zip Code of Parent USBO	N/A	30	TEXT9220
Cover Page Name/Title of Person in to whom questions about report should be directed	N/A	72	TEXT8901
Cover Page, Area Code/Phone Number of Person to contact about report	N/A	30	TEXT8902
Cover Page, Area Code/Fax Number of Person to contact about report	N/A	30	TEXT9116
Cover Page, Email Address of Person to Contact about report	N/A	72	TEXT4086
Cover Page, Legal Name of Foreign Subsidiary	N/A	72	TEXT9012
Cover Page, Former name of Foreign Subsidiary from previous report, if any	N/A	72	TEXT9023
Cover Page, Mailing Address of Foreign Subsidiary	N/A	72	TEXT9013
Cover Page, City of Foreign Subsidiary	N/A	30	TEXT9024
Cover Page, Country of Foreign Subsidiary	N/A	30	TEXT9005
Notes to Financial Statements	1.	219	SUBSB057
Notes to Financial Statements	2.	219	SUBSB058
Notes to Financial Statements	3.	219	SUBSB059
Notes to Financial Statements	4.	219	SUBSB060
Notes to Financial Statements	5.	219	SUBSB061

Report Schedule	Report Form Item Number	Item Limit <sup>1</sup>	MDRM
Notes to Financial Statements	6.	219	SUBSB062
Notes to Financial Statements	7.	219	SUBSB063
Notes to Financial Statements	8.	219	SUBSB064
Notes to Financial Statements	9.	219	SUBSB065
Notes to Financial Statements	10.	219	SUBSB066

<sup>1</sup> Item limits for Financial Data items are provided in (x,y) format, where “x” is the maximum number of digits/characters allowed for the item, “y” is the maximum number of digits allowed after the decimal, and subtracting “y” from “x” is the maximum number of digits allowed before the decimal.

## Appendix B

### FR 2314S Report Detailed Field Specifications

Report Schedule	Report Form Item Number	MDRM
<b>Financial Data Items</b>		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Abbreviated Financial Statements	1.	SUBI4340
Abbreviated Financial Statements	2.	SUBC2170
Abbreviated Financial Statements	3.	SUBC3210
Abbreviated Financial Statements	4.	SUBC2013
Abbreviated Financial Statements	5.	SUBIF822
<b>Text Items</b>		
Cover Page, Printed Name of Officer	N/A	SUBSC490
Cover Page, Title of Officer	N/A	SUBSC491
Cover Page, Date of Signature	N/A	SUBSJ196
Cover Page, Legal Name of the Parent USBO	N/A	TEXT9010
Cover Page, Mailing Address of the Parent USBO	N/A	TEXT9110
Cover Page, City of the Parent USBO	N/A	TEXT9130
Cover Page, State of the Parent USBO	N/A	TEXT9200
Cover Page, Zip Code of the Parent USBO	N/A	TEXT9220
Cover Page Name/Title of Person in to whom questions about report should be directed	N/A	TEXT8901
Cover Page, Area Code/Phone Number of Person to contact about report	N/A	TEXT8902
Cover Page, Area Code/Fax Number of Person to contact about report	N/A	TEXT9116
Cover Page, Email address of Person to contact about report	N/A	TEXT4086
Cover Page, Legal Name of Foreign Subsidiary	N/A	TEXT9012
Cover Page, Former name of foreign subsidiary from previous report, if any	N/A	TEXT9023
Cover Page, Mailing Address of Foreign Subsidiary	N/A	TEXT9013
Cover Page, City of Foreign Subsidiary	N/A	TEXT9024
Cover Page, Country of Foreign Subsidiary	N/A	TEXT9005