

File Upload 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**

Federal Reserve System

STATISTICS FUNCTION

August 2026

Overview

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 ***FR2314S—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.

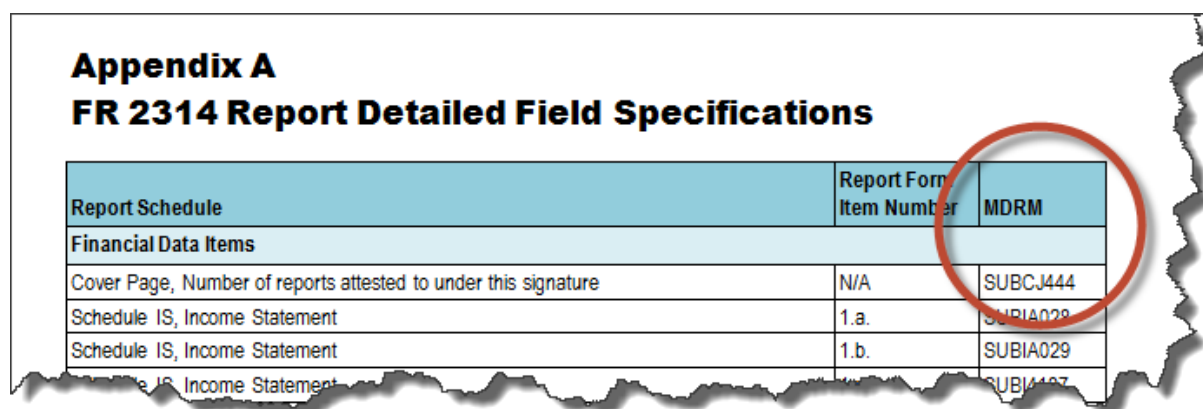
How to create a text file from a spreadsheet for the FR 2314

The FR 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 **Reporting Central format** or the **CIPS format**.



Appendix A
FR 2314 Report Detailed Field Specifications

Report Schedule	Report Form Item Number	MDRM
Financial Data Items		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Schedule IS, Income Statement	1.a.	SUBIA028
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 Reporting Central and CIPS upload files.

Table 1. Format Differences for Financial Data Item Values

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

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.

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

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 info is completely optional.

In Sheet 2 of the workbook, all 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 **Reporting Central upload file** differs from that of the **CIPS upload file**.

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

- “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.

For Example

Reporting Central Financial Data Excel Formula: ="L"&Sheet1!E8&"+"&Sheet1!G8

Translates to: LSUBIA028+100

Reporting Central Text Data Excel Formula: ="L"&Sheet1!E347&"_"&Sheet1!G347&"_"

Translates to: LSUBSC490__John Smith__

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 two underscores

For Example

CIPS Financial Data Excel Formula: =Sheet1!E8&"+"&Sheet1!G8&"", "

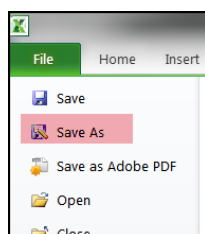
Translates to: SUBIA028+100,

CIPS Text Data Excel Formula: =Sheet1!E347&"+"_"&Sheet1!G347&"_", "

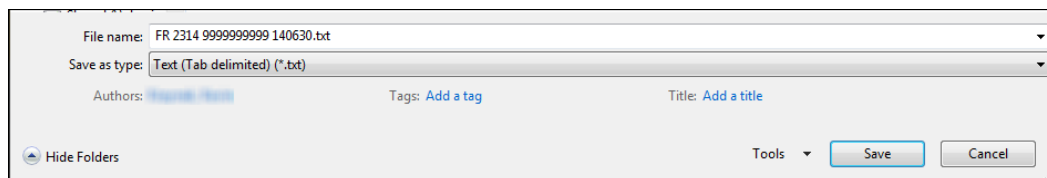
Translates to: SUBSC490+_John Smith__,

Step 3 – Create the Text File

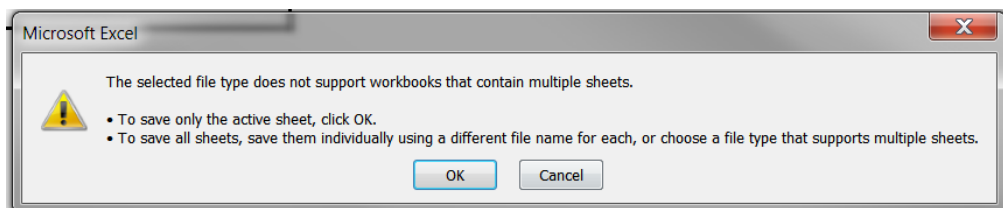
After saving the file in spreadsheet format the text file can be created by first navigating to the File tab.



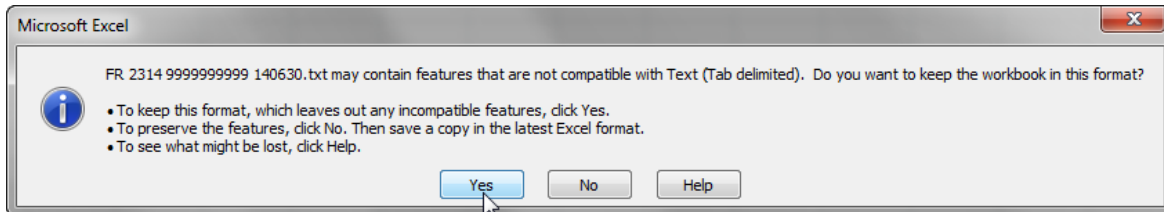
Then selecting the ‘Save As’ option and indicating the file type as ‘Text (Tab delimited) (*.txt).’



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

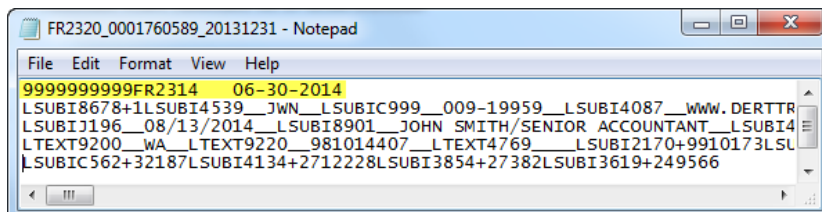
The text file will have been created and will look like this (the example shows the CIPS upload file, but the Reporting Central format will look similar except for the formatting differences discussed above). If the generation of this file includes quotation marks (see below) at the beginning and the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



The next step is to add the header record.

The **Reporting Central** file header record consists of the following items:

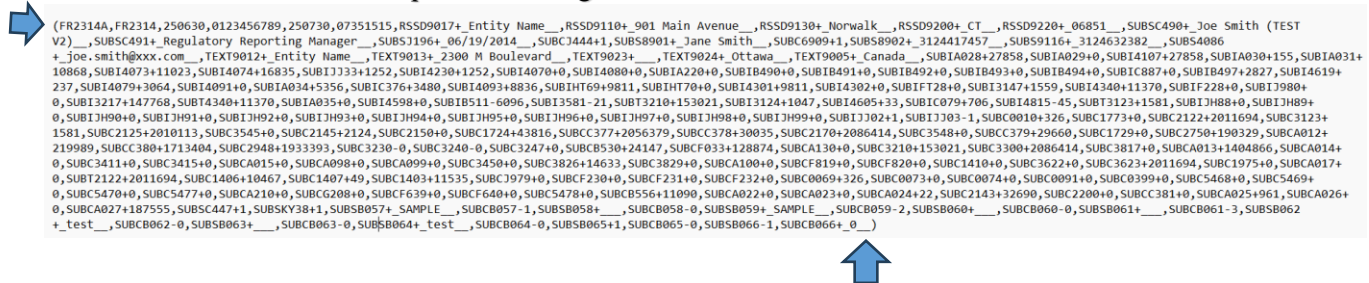
- the first 10 characters are the RSSD ID with leading zeroes
- the next 10 characters are the report series name **FR2314**, followed by four spaces
- the report as-of date, in MM-DD-YYYY.



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

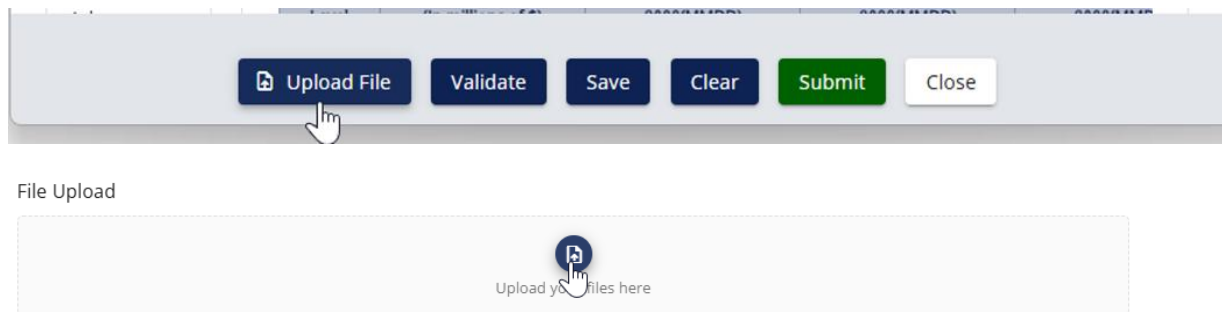
- the series password that is provided by the Federal Reserve Bank analyst—it must be exactly eight characters in length and spaces should be inserted if the actual password is shorter
- the report series name **FR2314**
- the report as-of date, in YYMMDD format
- the reporter RSSD ID—it must be ten 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. **Note:** SUBS9999 should no longer be included in the file submission post Cloud migration.

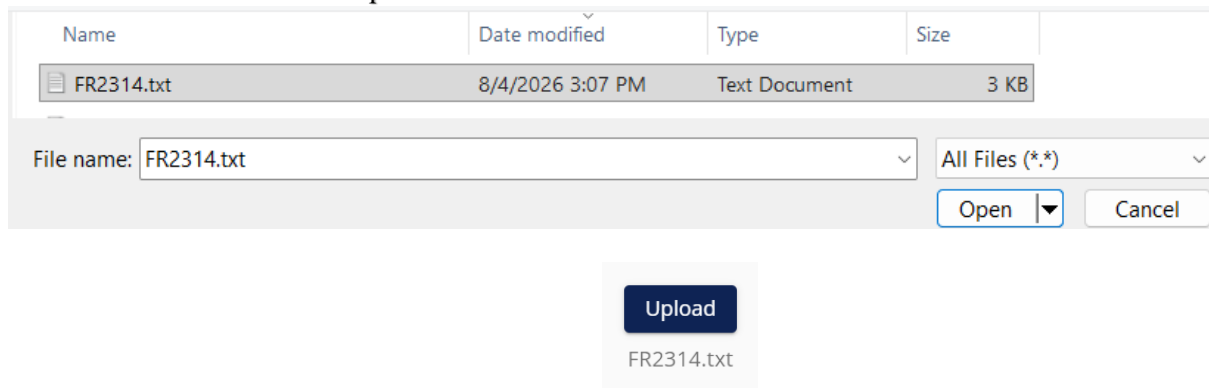


Step 5 – Reporting Central Submission

In Reporting Central, select the “Upload File” option, then the “Upload your files here” tab.



Then, navigate to the stored text file and select the filename so it appears in the ‘File name:’ box. Select “Open” to continue and then hit the “Upload” button.



If there are no formatting issues during the file upload you will get a message that the file upload is completed and the data will load directly into the report screen.

File Upload

✓ File Upload Complete

FR2314 - 20260331.txt

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.

Validate

Save

Submit

Delete

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

All 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
Financial Data Items		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Abbreviated Financial Statements	1.	SUBC1310
Abbreviated Financial Statements	2.	SUBC2170
Abbreviated Financial Statements	3.	SUBC3210

File Header

The file header should be formatted as follows, for both the *Reporting Central* and the *CIPS* file uploads.

The **Reporting Central 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 **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.

Appendix A — FR 2314 Report Detailed Field Specifications

Item Description	Schedule	MDRM	Item Limit	Item Type
Printed Name of Officer	Cover Page	SUBSC490	72	Text
Title of Officer	Cover Page	SUBSC491	72	Text
Date of Signature (MM/DD/YYYY)	Cover Page	SUBSJ196	10	Text
Legal Name of the Parent USBO	Cover Page	RSSD9017	72	Text
(Mailing Address of the Parent USBO) Street/PO Box	Cover Page	RSSD9110	72	Text
City	Cover Page	RSSD9130	30	Text
State	Cover Page	RSSD9200	2	Text
Zip Code	Cover Page	RSSD9220	30	Text
Number of reports attested to under this signature	Cover Page	SUBCJ444	3	Numeric
Indicate whether the subsidiary(ies) meets the annual or quarterly filing criteria for December (Enter "1" for annual; enter "2" for quarterly)	Cover Page	SUBC6909	1	Numeric
Name/Title	Cover Page	SUBS8901	72	Text
Area Code/Phone Number	Cover Page	SUBS8902	30	Text
Area Code/Fax Number	Cover Page	SUBS9116	30	Text
E-mail Address of Contact	Cover Page	SUBS4086	72	Text
Is confidential treatment requested for any portion of this report submission (0=No, 1=Yes)	Cover Page	SUBSC447	1	Numeric
If a letter justifying this request is being provided along with the report, enter "1". If a letter justifying this request has been provided separately, enter "0".	Cover Page	SUBSKY38	1	Numeric
Legal Name of Foreign Subsidiary	Cover Page	TEXT9012	72	Text
If the name of the foreign subsidiary has changed since the previous FR 2314 was filed with the Federal Reserve System indicate the former name of the company.	Cover Page	TEXT9023	72	Text
(Mailing Address of Foreign Subsidiary) Street/PO Box	Cover Page	TEXT9013	72	Text
City	Cover Page	TEXT9024	30	Text
Country	Cover Page	TEXT9005	30	Text

Note: Standard financial data are reported in thousands and allow entry of up to 14 digits, with no decimal places.

Item	Item Description	Schedule	MDRM
1	Interest Income	IS - Income Statement	
1.a	Interest and fee income from nonrelated organizations	IS - Income Statement	SUBIA028
1.b	Interest and fee income from related organizations	IS - Income Statement	SUBIA029
1.c	Total interest income (sum of items 1.a and 1.b)	IS - Income Statement	SUBI4107
2	Interest Expense	IS - Income Statement	
2.a	Interest expense pertaining to nonrelated organizations	IS - Income Statement	SUBIA030
2.b	Interest expense pertaining to related organizations	IS - Income Statement	SUBIA031
2.c	Total interest expense (sum of items 2.a and 2.b)	IS - Income Statement	SUBI4073
3	Net Interest income (item 1.c minus item 2.c)	IS - Income Statement	SUBI4074
4	Provision for credit losses	IS - Income Statement	SUBIJJ33
5	Non-Interest Income:	IS - Income Statement	
5.a	From nonrelated organizations:	IS - Income Statement	
5.a.(1)	Income from fiduciary activities	IS - Income Statement	SUBI4070
5.a.(2)	Service charges on deposit accounts	IS - Income Statement	SUBI4080
5.a.(3)	Trading Revenue	IS - Income Statement	SUBIA220
5.a.(4)	Investment Banking, advisory, brokerage, & underwriting fees	IS - Income Statement	SUBIB490
5.a.(5)	Venture capital revenue	IS - Income Statement	SUBIB491
5.a.(6)	Net servicing fees	IS - Income Statement	SUBIB492
5.a.(7)	Net securitization income	IS - Income Statement	SUBIB493
5.a.(8)	Insurance commissions and fees	IS - Income Statement	SUBIB494
5.a.(9)	Fees and commissions from annuity sales	IS - Income Statement	SUBIC887
5.a.(10)	Other noninterest income	IS - Income Statement	SUBIB497

Item	Item Description	Schedule	MDRM
5.b	From related organizations	IS - Income Statement	SUBI4619
5.c	Total noninterest income (sum of items 5.a.(1) thru 5.a.(10) & 5.b)	IS - Income Statement	SUBI4079
6	Realized gains (losses) on secs not held in trading accounts	IS - Income Statement	SUBI4091
7	Noninterest expense:	IS - Income Statement	
7.a	Pertaining to nonrelated organizations	IS - Income Statement	SUBIA034
7.b	Pertaining to related organizations	IS - Income Statement	SUBIC376
7.c	Total noninterest income (sum of items 7.a and 7.b)	IS - Income Statement	SUBI4093
8.a	Income (loss) before change in net unrealized holding gains (losses) on equity securities not held for trading, applicable income taxes, & discontinued operations (item 3, 5.c, and 6 minus items 4	IS - Income Statement	SUBIHT69
8.b	Change in net unrealized holding gains (losses) on equity secs not held for trading	IS - Income Statement	SUBIHT70
8.c	Income (loss) before applicable income taxes & discontinued operations (sum of items 8.a & 8.b)	IS - Income Statement	SUBI4301
9	Applicable income taxes (benefits) (estimated)	IS - Income Statement	SUBI4302
10	Discontinued operations, net of applicable income taxes	IS - Income Statement	SUBIFT28
11	Equity in undistributed income (loss) of subsidiary(ies)	IS - Income Statement	SUBI3147
12	Net income (loss) (sum of items 8.c, 10, and 11 minus item 9)	IS - Income Statement	SUBI4340
Memo 1.	Noncash income from negative amortization on closed-end loans secured by 1-4 family res properties (included in Sch IS, item 1.a)	IS - Income Statement	SUBIF228
Memo 2.	Net change in fair values on financial instruments accounted for under FV option (included in items 5.a.(3), 5.a.(6), 5.a.(10) and 5.b)	IS - Income Statement	SUBIJ980
1	Equity capital most recently reported for the end of previous calendar year (i.e. after adj from amended Income Statements)	IS-A - Changes in Eq Capital	SUBI3217
2	Net income (loss) (must equal Income Statement, item 12)	IS-A - Changes in Eq Capital	SUBT4340
3	Sale, conversion, acquisition, or retirement of common & pref stock	IS-A - Changes in Eq Capital	SUBIA035
4	LESS: Cash dividends declared	IS-A - Changes in Eq Capital	SUBI4598
5	Other comprehensive income	IS-A - Changes in Eq Capital	SUBIB511
6	Other adjustments to equity capital	IS-A - Changes in Eq Capital	SUBI3581
7	Total equity capital at end of current period (sum items 1,2,3,5 and 6 minus item 4) (must equal Schedule BS, item 18.g)	IS-A - Changes in Eq Capital	SUBT3210

			(Column A) Loan and Leases	(Column B) Held-to- Maturity Debt Securities	(Column C) Available- for-Sale Debt Securities
Item	Item Description	Schedule	MDRM	MDRM	MDRM
1	Balance most recently reported at end of previous calendar year (i.e. after adjustments from amended Income Statements)	IS-B-Changes in Allowance for Credit Losses	SUBI3124	SUBIJH88	SUBIJH94
2	Recoveries	IS-B-Changes in Allowance for Credit Losses	SUBI4605	SUBIJH89	SUBIJH95
3	LESS: Charge-offs	IS-B-Changes in Allowance for Credit Losses	SUBIC079	SUBIJH90	SUBIJH96
4	Provision for credit losses	IS-B-Changes in Allowance for Credit Losses	SUBI4230	SUBIJH91	SUBIJH97
5	Adjustments	IS-B-Changes in Allowance for Credit Losses	SUBI4815	SUBIJH92	SUBIJH98
6	Balance at end of current period	IS-B-Changes in Allowance for Credit Losses	SUBT3123	SUBIJH93	SUBIJH99

Item	Item Description	Schedule	MDRM
M.1	Provision for credit losses on other financial assets measured at amortized cost (not included in item 4)	IS-B - Changes in Allowance for Credit Losses	SUBIJJ02
M.2	Allowance for credit losses on other assets measured at amortized cost (not included in memorandum item 1 above).	IS-B - Changes in Allowance for Credit Losses	SUBIJJ03
M.3	Provisions for credit losses on off-balance-sheet credit exposures	IS-B - Changes in Allowance for Credit Losses	SUBIMG93
M.4	Estimated amount of expected recoveries of amounts previously written off included with the ACL of loans and leases held for investments (included in item 6, Col A, Balance at end of current period, above).	IS-B - Changes in Allowance for Credit Losses	SUBIMG94
1	Cash and balances due from depository institutions	BS - Balance Sheet	SUBC0010
2	Securities	BS - Balance Sheet	
2.a	Held-to-maturity securities	BS - Balance Sheet	SUBCJJ34
2.b	Available-for-sale debt securities	BS - Balance Sheet	SUBC1773
2.c	Equity secs with readily determinable fair values not held for trading	BS - Balance Sheet	SUBCJA22
3	Loans and lease financing receivables (including fed funds sold)	BS - Balance Sheet	
3.a	Loans and lease financing receivables, held for investment and held for sale (from Schedule BS-A, item 6)	BS - Balance Sheet	SUBC2122
3.b	LESS: Allowance for credit losses on loans and leases	BS - Balance Sheet	SUBC3123
3.c	Loans and lease financing receivables: Held for investment & held for sale, net of the allowance (item 3.a minus 3.b)	BS - Balance Sheet	SUBC2125
4	Trading Assets	BS - Balance Sheet	SUBC3545
5	Premises and fixed assets (including capitalized leases)	BS - Balance Sheet	SUBC2145
6	Other real estate owned	BS - Balance Sheet	SUBC2150
7	All other assets	BS - Balance Sheet	SUBC1724
8	Claims on non-related orgs (sum of items 1,2,3.c through 7)	BS - Balance Sheet	SUBCC377
9	Balances due from related institutions, gross	BS - Balance Sheet	SUBCC378
10	Total assets (sum of items 8 and 9) (must equal item 19)	BS - Balance Sheet	SUBC2170
11	Trading Liabilities	BS - Balance Sheet	SUBC3548
12	Other borrowed money with a remaining maturity of one year or less (including commercial paper issued and federal funds purchased)	BS - Balance Sheet	SUBCC379
13	Other borrowed money with a remaining mat of more than one year (including sub debt & limited-life preferred stock & related surplus)	BS - Balance Sheet	SUBC1729
14	Other Liabilities	BS - Balance Sheet	SUBC2750
15	Liabilities to nonrelated orgs (sum of items 11 through 14)	BS - Balance Sheet	SUBCA012
16	Balances due to related institutions, gross	BS - Balance Sheet	SUBCC380
17	Total liabilities (sum of items 15 and 16)	BS - Balance Sheet	SUBC2948

Item	Item Description	Schedule	MDRM
18	Equity Capital	BS - Balance Sheet	
18.a	Stock	BS - Balance Sheet	SUBC3230
18.b	Surplus (exclude all surplus related to preferred stock)	BS - Balance Sheet	SUBC3240
18.c	Retained earnings	BS - Balance Sheet	SUBC3247
18.d	Accumulated other comprehensive income	BS - Balance Sheet	SUBCB530
18.e	General and limited partnership shares and interests	BS - Balance Sheet	SUBCF033
18.f	Other equity capital components	BS - Balance Sheet	SUBCA130
18.g	Total equity capital (sum of items 18.a. through 18.f) (must equal Schedule IS-A, item 7)	BS - Balance Sheet	SUBC3210
19	Total liabilities and equity capital (sum of items 17 and 18.g) (must equal item 10)	BS - Balance Sheet	SUBC3300
20	Unused commitments on securities underwriting	BS - Balance Sheet	SUBC3817
21	Unused commitments on loans and all other unused commitments	BS - Balance Sheet	SUBCA013
22	Standby letter of credit and foreign office guarantees	BS - Balance Sheet	SUBCA014
23	Commercial and similar letters of credit	BS - Balance Sheet	SUBC3411
24	Commitments to purchase foreign currencies and U.S. dollar exchanges (spot, forward, and futures)	BS - Balance Sheet	SUBC3415
25	All other futures and forward contracts (excluding contracts involving foreign exchange)	BS - Balance Sheet	SUBCA015
26	Option contracts:	BS - Balance Sheet	
26.a	Written option contracts	BS - Balance Sheet	SUBCA098
26.b	Purchased option contracts	BS - Balance Sheet	SUBCA099
27	Notional value of interest rate swaps	BS - Balance Sheet	SUBC3450
28	Notional value of exchange swaps (e.g., cross-currency swaps)	BS - Balance Sheet	SUBC3826
29	Notional value of other swaps	BS - Balance Sheet	SUBC3829
30	All other off-balance-sheet liabilities	BS - Balance Sheet	SUBCA100
M.1	Financial assets & liabs measured at fair value under a fair value option	BS - Balance Sheet	
M.1.a	Total assets	BS - Balance Sheet	SUBCF819
M.1.b	Total liabilities	BS - Balance Sheet	SUBCF820
1	Loans secured by real estate	BS-A - Loans & Lease Fin Rec	SUBC1410
2	Loans to depository institutions	BS-A - Loans & Lease Fin Rec	SUBC3622
3	Commercial and Industrial Loans	BS-A - Loans & Lease Fin Rec	SUBC3623
4	Loans to individuals for personal, household, and other personal expenditures	BS-A - Loans & Lease Fin Rec	SUBC1975
5	All other loans and lease financing receivables	BS-A - Loans & Lease Fin Rec	SUBCA017
6	Total loans and lease financing receivables (sum of items 1 through 5 above) (must equal Sch BS Item 3.a)	BS-A - Loans & Lease Fin Rec	SUBT2122
7	Past due and nonaccrual loans and leases	BS-A - Loans & Lease Fin Rec	
7.a	Loans and leases past due 30 through 89 days	BS-A - Loans & Lease Fin Rec	SUBC1406
7.b	Loans and leases past due 90 days or more	BS-A - Loans & Lease Fin Rec	SUBC1407
7.c	Nonaccrual loans and leases	BS-A - Loans & Lease Fin Rec	SUBC1403
7.d	Loan modifications to borrowers experiencing financial difficulty (included in items 7.a. through 7.c above)	BS-A - Loans & Lease Fin Rec	SUBCJ979
M.1	Closed-end loans with negative amortization features secured by 1-4 family residential properties:	BS-A - Loans & Lease Fin Rec	
M.1.a	Total carrying amount of closed-end loans with negative amortization features secured by 1-4 family properties (included in Sch BS-A, item 1)	BS-A - Loans & Lease Fin Rec	SUBCF230
M.1.b	Total max remaining amount of negative amortization contractually permitted on closed-end loans secured by 1-4 family residential prop	BS-A - Loans & Lease Fin Rec	SUBCF231
M.1.c	Total amount of negative amortization on closed-end loans secured by 1-4 family residential properties included in the carrying amount reported in Memo 1.a above	BS-A - Loans & Lease Fin Rec	SUBCF232

Item	Item Description	Schedule	MDRM
1	Balances due from depository institutions, gross:	BS-M - Memoranda	
1.a	Balances due from depository institutions in the U.S. (including their IBF's)	BS-M - Memoranda	SUBC0069
1.b	Balances due from banks in foreign countries:	BS-M - Memoranda	
1.b.(1)	Foreign branches of U.S. banks	BS-M - Memoranda	SUBC0073
1.b.(2)	Other banks in foreign countries	BS-M - Memoranda	SUBC0074
2	Balances due from foreign central banks	BS-M - Memoranda	SUBC0091
3	Equity interest in nonrelated organizations	BS-M - Memoranda	SUBC0399
4	Assets held in trading accounts (excluding trading balances with related organizations):	BS-M - Memoranda	
4.a.	Securities of U.S. government and its agencies	BS-M - Memoranda	SUBC5468
4.b	Securities of all foreign govts and official institutions	BS-M - Memoranda	SUBC5469
4.c.	Equity securities	BS-M - Memoranda	SUBC5470
4.d	Corporate bonds, notes and debentures	BS-M - Memoranda	SUBC5477
4.e.	Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts	BS-M - Memoranda	SUBCA210
4.f	Loans	BS-M - Memoranda	SUBCG208
4.f.1	Loans that are past due 90 days or more:	BS-M - Memoranda	
4.f.(1)(a)	Fair value	BS-M - Memoranda	SUBCF639
4.f.(1)(b)	Unpaid principal balance	BS-M - Memoranda	SUBCF640
4.g	Other (including commercial paper)	BS-M - Memoranda	SUBC5478
5	Other Assets:	BS-M - Memoranda	
5.a	Accrued interest receivable	BS-M - Memoranda	SUBCB556
5.b	Prepaid expenses	BS-M - Memoranda	SUBCA022
5.c	Net deferred tax assets	BS-M - Memoranda	SUBCA023
5.d	Accounts receivable	BS-M - Memoranda	SUBCA024
5.e	Intangible assets	BS-M - Memoranda	SUBC2143
6	Deposits	BS-M - Memoranda	SUBC2200
7	Balances due to U.S. and foreign banks	BS-M - Memoranda	SUBCC381
8	Other Liabilities:	BS-M - Memoranda	
8.a	Expenses accrued and unpaid	BS-M - Memoranda	SUBCA025
8.b	Net deferred tax liabilities	BS-M - Memoranda	SUBCA026
8.c	Accounts payable	BS-M - Memoranda	SUBCA027
1	Balances due from related institutions, gross:	BS-Q - Due From, Due To & Other	
1.a	In the U.S.	BS-Q - Due From, Due To & Other	SUBCPR49
1.b	In foreign countries	BS-Q - Due From, Due To & Other	SUBCPR50
2	Balances due to related institutions, gross:	BS-Q - Due From, Due To & Other	
2.a	In the U.S.	BS-Q - Due From, Due To & Other	SUBCPR51
2.b	In foreign countries	BS-Q - Due From, Due To & Other	SUBCPR52
3	Assets that are claims on U.S. addressees other than depository institutions and related institutions	BS-Q - Due From, Due To & Other	SUBC1369
4	Liabilities to U.S. addressees other than depository institutions and related institutions	BS-Q - Due From, Due To & Other	SUBC2964

Item	Item Description	Schedule	MDRM	Item Length	Item Type
1	Description - 1	Notes to Financial Statements	SUBSB057	219	Text
1	Amount -1	Notes to Financial Statements	SUBCB057	14	Numeric
2	Description - 2	Notes to Financial Statements	SUBSB058	219	Text
2	Amount - 2	Notes to Financial Statements	SUBCB058	14	Numeric
3	Description - 3	Notes to Financial Statements	SUBSB059	219	Text
3	Amount - 3	Notes to Financial Statements	SUBCB059	14	Numeric
4	Description - 4	Notes to Financial Statements	SUBSB060	219	Text
4	Amount - 4	Notes to Financial Statements	SUBCB060	14	Numeric
5	Description - 5	Notes to Financial Statements	SUBSB061	219	Text
5	Amount - 5	Notes to Financial Statements	SUBCB061	14	Numeric
6	Description - 6	Notes to Financial Statements	SUBSB062	219	Text
6	Amount - 6	Notes to Financial Statements	SUBCB062	14	Numeric
7	Description - 7	Notes to Financial Statements	SUBSB063	219	Text
7	Amount - 7	Notes to Financial Statements	SUBCB063	14	Numeric
8	Description - 8	Notes to Financial Statements	SUBSB064	219	Text
8	Amount - 8	Notes to Financial Statements	SUBCB064	14	Numeric
9	Description - 9	Notes to Financial Statements	SUBSB065	219	Text
9	Amount - 9	Notes to Financial Statements	SUBCB065	14	Numeric
10	Description - 10	Notes to Financial Statements	SUBSB066	219	Text
10	Amount - 10	Notes to Financial Statements	SUBCB066	14	Numeric

Appendix B — FR 2314S Report Detailed Field Specifications

Item Description	Schedule	MDRM	Item Length	Item Type
Printed Name of Officer	Cover Page	SUBSC490	72	Text
Title of Officer	Cover Page	SUBSC491	72	Text
Date of Signature (MM/DD/YYYY)	Cover Page	SUBSJ196	10	Text
Legal Name of the Parent USBO	Cover Page	TEXT9010	72	Text
(Mailing Address of the Parent USBO) Street/PO Box	Cover Page	TEXT9110	72	Text
City	Cover Page	TEXT9130	72	Text
State	Cover Page	TEXT9200	2	Text
Zip Code	Cover Page	TEXT9220	30	Text
Number of reports attested to under this signature	Cover Page	SUBCJ444	3	Numeric
Name/Title	Cover Page	TEXT8901	72	Text
Area Code/Phone Number	Cover Page	TEXT8902	30	Text
Area Code/Fax Number	Cover Page	TEXT9116	30	Text
E-mail Address of Contact	Cover Page	TEXT4086	72	Text
Is confidential treatment requested for any portion of this report submission (0=No, 1=Yes)	Cover Page	SUBSC447	1	Numeric
If a letter justifying this request is being provided along with the report, enter "1". If a letter justifying this request has been provided separately, enter "0".	Cover Page	SUBSKY38	1	Numeric
Legal Name of Foreign Subsidiary	Cover Page	TEXT9012	72	Text
If the name of the foreign subsidiary has changed since the previous FR 2314S was filed with the Federal Reserve System, indicate the former name of the company.	Cover Page	TEXT9023	72	Text
(Mailing Address of Foreign Subsidiary) Street/PO Box	Cover Page	TEXT9013	72	Text
City	Cover Page	TEXT9024	30	Text
Country	Cover Page	TEXT9005	30	Text

Item	Item Description	Schedule	MDRM	Length	Type
1	Net Income	Abbr Financial Statements	SUBI4340	14	Numeric
2	Total Assets	Abbr Financial Statements	SUBC2170	14	Numeric
3	Equity Capital	Abbr Financial Statements	SUBC3210	14	Numeric
4	Total off-balance-sheet items	Abbr Financial Statements	SUBC2013	14	Numeric
5	Has the foreign subsidiary elected to account for certain assets and liabilities under a fair value option with changes in fair value recognized in earnings? (Enter "1" for Yes; enter "0" for No)	Abbr Financial Statements	SUBIF822	1	Numeric