

Reporting Central User Guide

FR Y-8

The Bank Holding Company Report of Insured Depository
Institutions' Section 23A Transactions with Affiliates

Federal Reserve System

Statistics Function
October 2025

Options for submitting

1. **Text File.** See the File Upload user guide, located within the **Reporting Central General User Guide**, for the steps on how to create a Text file.
2. **Data Entry**

Preparing the File Upload for the FR Y-8

The FR Y-8 is comprised of both financial, non-financial and text fields.

Field Values

Financial data fields can have either positive, zero, or null values. All dollar amounts are to be reported in thousands of dollars, exclusive of dollar signs and commas. **Note:** Check reporting instructions when reporting nulls is applicable.

Non-financial data is not a dollar amount and therefore not reported in thousands. This will only apply to Check Boxes 1 (BIDIB966) and 2 (BIDIB967).

Field Labels

The identifying label for both financial and text data is the eight-character MDRM descriptor listed see the table below. Reporting Central uses the MDRM to identify individual report items in the file upload.

Field Character Limits

Standard financial data are reported in thousands and allow entry of up to 14 digits, with no decimal places. For nonstandard financial limits and text item character limits, see the tables below.

Appendix A – FR Y-8 Report Detailed Filed Specifications

Schedule	Item	Report Form Item Number	(Column A) Aggregate Amount at End Calendar Quarter	(Column B) Max Aggregate Amount during the Calendar Quarter	Field Length	Field Type
Financial Items						
Part I	Checkbox 1	Please enter "1" if the insured depository institution has covered transactions with financial subsidiaries only and do not complete items 1 and 2. Otherwise, enter "0".	BIDIB966		1	Non-Financial
Part I	1.	Covered transactions subject to section 23A collateral requirements (Exclude transactions between the insured depository institutions and financial institutions.	BIDIB968	BIDIB969	14	Financial (in thousands)
Part I	2.	Covered transactions not subject to section 23A collateral requirements (Exclude transactions between the insured depository institutions and financial institutions.	BIDIB970	BIDIB971	14	Financial (in thousands)
Part I	Checkbox 2	Please enter "1" if the insured depository institution does not control a financial subsidiary and do not complete items 3 through 7. Otherwise, enter "0".	BIDIB967		1	Non-Financial
Part I	3.	Covered transactions subject to section 23A collateral requirements between the insured depository institution and financial subsidiaries (Exclude transactions reported in items 5 and 6)	BIDIB972	BIDIB973	14	Financial (in thousands)
Part I	4.	Covered transactions not subject to section 23A collateral requirements between the insured depository institution and financial subsidiaries (Exclude transactions reported in items 5 and 6)	BIDIB974	BIDIB975	14	Financial (in thousands)
Part I	5.a.	Purchase of, or investment in, securities issues by financial subsidiaries of insured depository institutions by the insured depository institution: a. Equity securities (Exclude retained earnings)	BIDIB976		14	Financial (in thousands)
Part I	5.b.	Purchase of, or investment in, securities issues by financial subsidiaries of insured depository institutions by the insured depository institution: b. Debt securities	BIDIB977		14	Financial (in thousands)
Part I	6.a.	Purchase of, or investment in, securities issues by financial subsidiaries of insured depository institutions by affiliates of the insured depository institution: a. Equity securities (Exclude retained earnings)	BIDIB978		14	Financial (in thousands)
Part I	6.b.	Purchase of, or investment in, securities issues by financial subsidiaries of insured depository institutions by affiliates of the insured depository institution: b. Debt securities	BIDIB979		14	Financial (in thousands)
Part I	7.	Loans or other extensions of credit by affiliates of the insured depository institution to the financial subsidiaries of the insured depository institution (not subject to section 23A)	BIDIB980	BIDIB981	14	Financial (in thousands)
Part I	Memo 1.	Maximum aggregate amount for all covered transactions included in items 1 - 6 for any single day during the calendar quarter		BIDIC450	14	Financial (in thousands)
Part II	1.	Positive fair value of derivative contracts between the insured depository institution and its affiliates	BIDIC451		14	Financial (in thousands)
Part II	2.	Amount of collateral pledged to the insured depository institution to secure derivative contracts between the insured depository institution and its affiliates	BIDIC452		14	Financial (in thousands)
Part II	3.	Notional amount of derivative contracts between the insured depository institution and its affiliates	BIDIC453		14	Financial (in thousands)

Schedule	Report Form Item Number	8-Character MDRM	Field Length	Field Type
Text Items				
Cover Page	Printed Name of Officer	BIDIC490	72	Text
Cover Page	Title	BIDIC491	72	Text
Cover Page	Date of Signature (MM/DD/YYYY)	BIDIJ196	10	Text
Cover Page	Legal Title of the Top-Tier Holding Company	RSSD9017	72	Text
Cover Page	(Mailing Address of Holding Company) Street /PO Box	RSSD9110	72	Text
Cover Page	City	RSSD9130	30	Text
Cover Page	State	RSSD9200	2	Text
Cover Page	Zip Code	RSSD9220	10	Text
Cover Page	Legal Name of Insured Depository Institution	TEXT9012	72	Text
Cover Page	(Mailing Address of Ins Depository Institution) Street /PO Box	TEXT9013	72	Text
Cover Page	City	TEXT9024	30	Text
Cover Page	State	TEXT9026	2	Text
Cover Page	Zip Code	TEXT9027	10	Text
Cover Page	Name/Title	BIDI8901	72	Text
Cover Page	Area Code/Phone Number	BIDI8902	30	Text
Cover Page	Area Code/Fax Number	BIDI9116	30	Text
Cover Page	E-mail Address of Contact	BIDI4086	72	Text