

## FR Y-9SP Submission Tips

- **SI-3a-3b, SI-12c, and SC-6a-6c:** Only SP filers with a lower-tier (subsidiary) holding company must complete these items. **All single-tier and lowest-tier SP Filers (i.e. BHCs/SLHCs with *no* subsidiary holding company) must leave these items blank.**
- **SC-M15a-15b and SC-M16a-16b:** All tiered SP filers must complete these items. Top-tier (parent) holding companies should complete SC-M15b and SC-M16b. Lower-tier (subsidiary) holding companies should complete SC-M15a and SC-M16a. **All single-tier (i.e. BHCs/SLHCs with no parent or subsidiary holding company) must leave these items blank.**
- **SC-M14, SC-M18, and SC-M19:** All single-tier and top-tier SP filers must complete these items. **Lower-tier SP filers should leave these items blank.** (See instructions for exception.)
- **SC-M17a-17f:** All single-tier and top-tier SP filers must complete these items regardless of non-bank sub ownership (if no non-bank subs owned, enter '0'). **Lower-tier filers should leave these items blank.** (SLHCs should NOT include their consolidated savings association here. See instructions.)
- **SC-Memoranda 1: December report only!** All single-tier and top-tier SP filers must complete this item for the December 31 report date. December only: If this item is “no” or “0,” then SC-Memo 2a & 2b must be left blank. If this item is “yes” or “1,” then SC-Memo 2a & 2b must be completed in full. **Leave SC-Memoranda 1, 2, and 3 blank for the June 30 report date. Lower-tier SP filers should always leave these items blank.**
- **SI-1a, SI-12a, and SC-4a:** These items coincide directly with items reported on the subsidiary bank's/thrift's Call report. **Worksheets for how to properly calculate these items are available at the end of the FR Y-9SP report form instructions.**
- **NOTES TO THE FINANCIAL STATEMENT: Note #1 has been pre-populated to address institutions participating in the CDCI program under TARP.** If your institution does not participate in this program you must enter a “0” for Note #1.
  - **Please note:** Additional notes can be entered into Reporting Central in the “Notes to Financial Statements” section in #2-5. This can be used to address unique or significant situations that occurred during the current reporting period.

If you have additional questions or need assistance, please contact Andrea Balasco, FRY-9SP Coordinator, at [andrea.e.balasco@cleve.frb.org](mailto:andrea.e.balasco@cleve.frb.org) or (216) 774-2644.