

FFIEC 002
Draft Reporting Form for FFIEC 002 Revisions
Proposed to Take Effect March 31, 2024

The following draft reporting form, which is subject to change, presents the page from the FFIEC 002 reporting form as it is proposed to be revised. These proposed revisions are described in the federal banking agencies' initial Paperwork Reduction Act (PRA) Federal Register notice published in the Federal Register on September 28, 2023 (see FIL-53-2023, dated October 2, 2023).

The initial PRA Federal Register notice and the draft redlined instructions for these proposed revisions to the FFIEC 002, are available on the [FFIEC webpage for the FFIEC 002](#).

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Schedule N—Past Due, Nonaccrual, and ~~Restructured Loans~~

Loans Modified to Borrowers Experiencing Financial Difficulty

NOTE: Exclude all transactions with related depository institutions.

Total Reporting Branch or Agency Including Its IBF								
Dollar Amounts in Thousands	(Column A) Past Due 30 Through 89 Days and Still Accruing		(Column B) Past Due 90 Days or More and Still Accruing		(Column C) Nonaccrual		(Column D) Restructured and in Compliance with Modified Terms	
	RCFD	Amount	RCFD	Amount	RCFD	Amount	RCFD	Amount
1. Total loans to U.S. addressees (domicile):								
a. Commercial and industrial loans	1606		1607		1608		XXXX	
b. Loans secured by real estate	1421		1422		1423		XXXX	
c. All other loans(including all lease financing receivables)	3183		3184		3185		XXXX	
2. Total loans to non-U.S. addressees (domicile).....	1623		1624		1625		XXXX	
3. Total (sum of items 1.a through 1.c and 2)	1406		1407		1403		XXXX	
Memoranda								
1. Book value of loans sold or otherwise transferred to head office or to related institutions and still serviced by the reporting branch or agency	1628		1629		1582		XXXX	
2. Interest rate, foreign exchange rate, and other commodity and equity contracts: Fair value of amounts carried as assets	3529		3530					