Securities and Exchange Commission

should be reported as “loans” under §210.9–03.7.)

10. Other assets. Disclose separately on the balance sheet or in a note thereto any of the following assets or any other asset the amount of which exceeds thirty percent of stockholders equity. The remaining assets may be shown as one amount.
   (1) Excess of cost over tangible and identifiable intangible assets acquired (net of amortization).
   (2) Other intangible assets (net of amortization).
   (3) Investments in and indebtedness of affiliates and other persons.
   (4) Other real estates.
   (a) Disclose in a note the basis at which other real estate is carried. An reduction to fair market value from the carrying value of the related loan at the time of acquisition shall be accounted for as a loan loss. Any allowance for losses on other real estate which has been established subsequent to acquisition should be deducted from other real estate. For each period for which an income statement is required, disclosures should be made in a note as to the changes in the allowances, including balance at beginning and end of period, provision charged to income, and losses charged to the allowance.
   11. Total assets.

LIABILITIES AND STOCKHOLDERS’ EQUITY

Liabilities

12. Deposits. Disclose separately the amounts of noninterest bearing deposits and interest bearing deposits.
   (a) The amount of noninterest bearing deposits and interest bearing deposits in foreign banking offices must be presented if the disclosure provided by §210.8–45 is required.
   13. Short-term borrowing. Disclosure separately on the balance sheet or in a note, amounts payable for (1) Federal funds purchased and securities sold under agreements to repurchase; (2) commercial paper, and (3) other short-term borrowings.
   (a) Disclose any unused lines of credit for short-term financing: (§210.5–02.19(b)).
   14. Bank acceptances outstanding. Disclose the aggregate of unmatured drafts and bills of exchange accepted by a bank subsidiary, or by some other bank as its agent, less the amount of such acceptances acquired by the bank subsidiary through discount or purchase.
   15. Other liabilities. Disclose separately on the balance sheet or in a note any of the following liabilities or any other items which are individually in excess of thirty percent of stockholders’ equity (except that amounts in excess of 5 percent of stockholders’ equity should be disclosed with respect to item (4)). The remaining items may be shown as one amount.
   (1) Income taxes payable.
   (2) Deferred income taxes.
   (3) Indebtedness to affiliates and other persons the investments in which are accounted for by the equity method.
   (4) Indebtedness to directors, executive officers, and principal holders of equity securities of the registrant or any of its significant subsidiaries (the guidance in §210.9–05.7(e) shall be used to identify related parties for purposes of this disclosure).
   (5) Accounts payable and accrued expenses.
   16. Long-term debt. Disclose in a note the information required by §210.5–02.22.
   17. Commitments and contingent liabilities.

Redeemable Preferred Stocks

18. Preferred stocks subject to mandatory redemption requirements or whose redemption is outside the control of the issuer. See §210.5–02.27.

Non-redeemable Preferred Stocks

19. Preferred stocks which are not redeemable or are redeemable solely at the option of the issuer. See §210.5–02.26.

Common Stocks


Other Stockholders’ Equity


Noncontrolling Interests

22. Noncontrolling interests in consolidated subsidiaries. The disclosure requirements of §210.5–02.31 shall be followed.

23. Total liabilities and equity.


§ 210.9–04 Income statements.

The purpose of this rule is to indicate the various items which, if applicable, should appear on the face of the income statement or in the notes thereto.

1. Interest and fees on loans. Include commitment and origination fees, late charges and current amortization of premium and accretion of discount on loans which are related to or are an adjustment of the loan interest rate.
2. Interest and dividends on investment securities. Disclosure separately (1) taxable interest income, (2) nontaxable interest income, and (3) dividends.
3. Trading account interest.
4. Other interest income.
5. Total interest income (total of lines 1 through 4).
6. Interest on deposits.
7. Interest on short-term borrowings.
8. Interest on long-term debt.
§ 210.9–05 Foreign activities.

(a) General requirement. Separate disclosure concerning foreign activities shall be made for each period in which either (1) assets, or (2) revenue, or (3) income (loss) before income tax expense, or (4) net income (loss), each as associated with foreign activities, exceeded ten percent of the corresponding amount in the related financial statements.

(b) Disclosures. (1) Disclose total identifiable assets (net of valuation allowances) associated with foreign activities.

(2) For each period for which an income statement is filed, state the amount of revenue, income (loss) before taxes, and net income (loss) associated with foreign activities. Disclose significant estimates and assumptions (including those related to the cost of capital) used in allocating revenue and expenses to foreign activities; describe the nature and effects of any changes in such estimates and assumptions which have a significant impact on interperiod comparability.

(3) The information in paragraph (b) (1) and (2) of this section shall be presented separately for each significant geographic area and in the aggregate for all other geographic areas not deemed significant.

(c) Definitions. (1) Foreign activities include loans and other revenues producing assets and transactions in which the debtor or customer, whether an affiliated or unaffiliated person, is domiciled outside the United States.

(2) The term revenue includes the total of the amount reported at §§ 210.9–04.5 and 210.9–04.13.

(3) A significant geographic area is one in which assets or revenue or income before income tax or net income exceed 10 percent of the comparable amount as reported in the financial statements.

§ 210.9–06 Condensed financial information of registrant.

The information prescribed by §210.12–04 shall be presented in a note to the financial statements when the restricted net assets ($210.4–08(e)(3)) of consolidated subsidiaries exceed 25 percent of consolidated net assets as of the end of the most recently completed...