Field name	Description	Format
	—DL—Driver's License, issued by a State or Territory of the United States. —ML—Military ID. —PPT—Valid Passport. —AID—Alien Identification Card. —OTH—Other.	
13. CS__First__Name	Customer first name. Use only for the name of individuals and the primary contact for entity.	Variable Character.
14. CS__Middle__Name	Customer middle name. Use only for the name of individuals and the primary contact for entity.	Variable Character.
15. CS__Last__Name	Customer last name. Use only for the name of individuals and the primary contact for entity.	Variable Character.
16. CS__Name__Suffix	Customer suffix	Variable Character.
17. CS__Entity__Name	The registered name of the entity. Do not use this field if the customer is an individual.	Variable Character.
18. CS__Street__Add__Ln1	Street address line 1 .... The current account statement mailing address of record.	Variable Character.
19. CS__Street__Add__Ln2	Street address line 2 .... If available, the second address line.	Variable Character.
20. CS__Street__Add__Ln3	Street address line 3 .... If available, the third address line.	Variable Character.
21. CS__City	The city associated with the permanent legal address	Variable Character.
22. CS__State	The state for United States addresses or state/province/county for international addresses. —For United States addresses use a two-character state code (official United States Postal Service abbreviations) associated with the permanent legal address. —For international address follow that country state code.	Variable Character.
23. CS__ZIP	The Zip/Postal Code associated with the customers' permanent legal address. —For United States zip codes, use the United States Postal Service ZIP+4 standard. —For international zip codes follow the standard format of that country.	Variable Character.
24. CS__Country	The country associated with the permanent legal address. Provide the country name or the standard International Organization for Standardization (ISO) country code.	Variable Character.
25. CS__Telephone	Customer telephone number. The telephone number on record for the customer, including the country code if not within the United States.	Variable Character.
26. CS__Email	The email address on record for the customer	Variable Character.
27. CS__Outstanding__Debt__Flag	This field indicates whether the customer has outstanding debt with covered institution. This field may be used to determine offsets. Enter "Y" if customer has outstanding debt with covered institutions, enter "N" otherwise.	Character (1).
28. CS__Security__Pledge__Flag ...	This field indicates whether the CI has pledged securities to the government entity, to cover any shortfall in deposit insurance. Enter "Y" if the government entity has outstanding security pledge with covered institutions, enter "N" otherwise. This field shall only be used for Government customers.	Character (1).
29. DP__PT__Account__Flag	This field indicates a pass-through account with covered institution. Enter "Y" if account is a pass-through with covered institutions, enter "N" otherwise.	Character (1).
30. PT__Parent__Customer__ID	This field contains the unique identifier of the parent customer ID who has the fiduciary responsibility at the covered institution.	Variable Character.
31. DP__PT__Trans__Flag	This field indicates whether the fiduciary account has sub-accounts that have transactional features. Enter "Y" if account has transactional features, enter "N" otherwise.	Character (1).

PART 371—RECORDKEEPING REQUIREMENTS FOR QUALIFIED FINANCIAL CONTRACTS

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APPENDIX A TO PART 371—FILE STRUCTURE FOR QUALIFIED FINANCIAL CONTRACT (QFC) RECORDS FOR LIMITED SCOPE ENTITIES

APPENDIX B TO PART 371—FILE STRUCTURE FOR QUALIFIED FINANCIAL CONTRACT RECORDS FOR FULL SCOPE ENTITIES

AUTHORITY: 12 U.S.C. 1819(a)(Tenth); 1820(g); 1821(e)(8)(D) and (H); 1831g; 1831i; and 1831s.

SOURCE: 82 FR 35599, July 31, 2017, unless otherwise noted.

§ 371.1 Scope, purpose, and compliance dates.

(a) *Scope.* This part applies to each insured depository institution that qualifies as a ''records entity'' under the definition set forth in § 371.2(r).

(b) *Purpose.* This part establishes recordkeeping requirements with respect to qualified financial contracts for insured depository institutions that are in a troubled condition.

(c) *Compliance dates.* (1) Within 3 business days of becoming a records entity, the records entity shall provide to the FDIC, in writing, the name and contact information for the person at the records entity who is responsible for recordkeeping under this part and, unless not required to maintain files in electronic form pursuant to § 371.4(d), a directory of the electronic files that will be used to maintain the information required to be kept by this part.

(2) Except as provided in § 371.6:

(i) A records entity, other than an accelerated records entity, shall comply with all applicable recordkeeping requirements of this part within 270 days after it becomes a records entity.

(ii) An accelerated records entity shall comply with all applicable recordkeeping requirements of this part within 60 days after it becomes a records entity.

(iii) Notwithstanding paragraphs (c)(2)(i) and (ii) of this section, a records entity that becomes an accelerated records entity after it became a records entity shall comply with all applicable recordkeeping requirements of this part within 60 days after it becomes an accelerated records entity or its original 270 day compliance period, whichever time period is shorter.

(d) *Extensions of time to comply.* The FDIC may, in its discretion, grant one or more extensions of time for compliance with the recordkeeping requirements of this part.

(1) Except as provided in paragraph (d)(2) of this section, no single extension for a records entity shall be for a period of more than 120 days.

(2) For a records entity that is an accelerated records entity at the time of a request for an extension, no single extension shall be for a period of more than 30 days.

(3) A records entity may request an extension of time by submitting a written request to the FDIC at least 15 days prior to the deadline for its compliance with the recordkeeping requirements of this part. The written request for an extension must contain a statement of the reasons why the records entity cannot comply by the deadline for compliance, a project plan (including timeline) for achieving compliance, and a progress report describing the steps taken to achieve compliance.

§ 371.2 Definitions.

For purposes of this part:

(a) *Accelerated records entity* means a records entity that:

(1) Has a composite rating, as determined by its appropriate Federal banking agency in its most recent report of examination, of 4 or 5 under the Uniform Financial Institution Rating System, or in the case of an insured branch of a foreign bank, an equivalent rating; or

(2) Is determined by the appropriate Federal banking agency or by the FDIC in consultation with the appropriate Federal banking agency to be experiencing a significant deterioration of capital or significant funding difficulties or liquidity stress, notwithstanding the composite rating of the institution by its appropriate Federal banking agency in its most recent report of examination.

(b) *Affiliate* means any entity that controls, is controlled by, or is under common control with another entity.

(c) *Appropriate Federal banking agency* means the agency or agencies designated under 12 U.S.C. 1813(q).

(d) *Business day* means any day other than any Saturday, Sunday or any day on which either the New York Stock Exchange or the Federal Reserve Bank of New York is closed.

(e) *Control.* An entity controls another entity if:

(1) The entity directly or indirectly or acting through one or more persons owns, controls, or has power to vote 25 per centum or more of any class of voting securities of the other entity;

(2) The entity controls in any manner the election of a majority of the directors or trustees of the other entity; or

(3) The Board of Governors of the Federal Reserve System has determined, after notice and opportunity for hearing in accordance with 12 CFR 225.31, that the entity directly or indirectly exercises a controlling influence over the management or policies of the other entity.

(f) *Corporate group* means an entity and all affiliates of that entity.

(g) *Counterparty* means any natural person or entity (or separate non-U.S. branch of any entity) that is a party to a QFC with a records entity or, if the records entity is required or chooses to maintain the records specified in §371.4(b), a reportable subsidiary of such records entity.

(h) Effective date means October 1, 2017.

(i) *Full scope entity* means a records entity that has total consolidated assets equal to or greater than $50 billion or that is a Part 148 affiliate.

(j) *Insured depository institution* means any bank or savings association, as defined in 12 U.S.C. 1813, the deposits of which are insured by the FDIC.

(k) *Legal entity identifier* or *LEI* for an entity means the global legal entity identifier maintained for such entity by a utility accredited by the Global LEI Foundation or by a utility endorsed by the Regulatory Oversight Committee. As used in this definition:

(1) *Regulatory Oversight Committee* means the Regulatory Oversight Committee (of the Global LEI System), whose charter was set forth by the Finance Ministers and Central Bank Governors of the Group of Twenty and the Financial Stability Board, or any successor thereof; and

(2) *Global LEI Foundation* means the not-for-profit organization organized under Swiss law by the Financial Stability Board in 2014, or any successor thereof.

(l) *Limited scope entity* means a records entity that is not a full scope entity.

(m) *Parent entity* with respect to an entity means an entity that controls that entity.

(n) *Part 148* means 31 CFR part 148.

(o) *Part 148 affiliate* means a records entity that, on financial statements prepared in accordance with U.S. generally accepted accounting principles or other applicable accounting standards, consolidates, or is consolidated by or with (or is required to consolidate or be consolidated by or with), a member of a corporate group one or more members of which are required to maintain QFC records pursuant to Part 148.

(p) *Position* means an individual transaction under a qualified financial contract and includes the rights and obligations of a person or entity as a party to an individual transaction under a qualified financial contract.

(q) *Qualified financial contract* or *QFC* means any qualified financial contract as defined in 12 U.S.C. 1821(e)(8)(D), and any agreement or transaction that the FDIC determines by regulation, resolution, or order to be a QFC, including without limitation, any securities contract, commodity contract, forward contract, repurchase agreement, and swap agreement.

(r) *Records entity* means any insured depository institution that has received written notice from the institution's appropriate Federal banking agency or the FDIC that it is in a troubled condition and written notice from the FDIC that it is subject to the recordkeeping requirements of this part.

(s) *Reportable subsidiary* means any subsidiary of a records entity that is incorporated or organized under U.S. federal law or the laws of any State that is not:

(1) A functionally regulated subsidiary as defined in 12 U.S.C. 1844(c)(5);

(2) A security-based swap dealer as defined in 15 U.S.C. 78c(a)(71); or

(3) A major security-based swap participant as defined in 15 U.S.C. 78c(a)(67).

(t) *State* means any state, commonwealth, territory or possession of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the Commonwealth of the Northern Mariana Islands, American Samoa,

Guam or the United States Virgin Islands.

(u) *Subsidiary,* with respect to another entity, means an entity that is, or is required to be, consolidated by such other entity on such other entity's financial statements prepared in accordance with U.S. generally accepted accounting principles or other applicable accounting standards.

(v) *Total consolidated assets* means the total consolidated assets of a records entity and its consolidated subsidiaries as reported in the records entity's most recent year-end audited consolidated statement of financial condition filed with the appropriate Federal banking agency.

(w) *Troubled condition* means an insured depository institution that:

(1) Has a composite rating, as determined by its appropriate Federal banking agency in its most recent report of examination, of 3 (only for insured depository institutions with total consolidated assets of $10 billion or greater), 4 or 5 under the Uniform Financial Institution Rating System, or in the case of an insured branch of a foreign bank, an equivalent rating;

(2) Is subject to a proceeding initiated by the FDIC for termination or suspension of deposit insurance;

(3) Is subject to a cease-and-desist order or written agreement issued by the appropriate Federal banking agency, as defined in 12 U.S.C. 1813(q), that requires action to improve the financial condition of the insured depository institution or is subject to a proceeding initiated by the appropriate Federal banking agency which contemplates the issuance of an order that requires action to improve the financial condition of the insured depository institution, unless otherwise informed in writing by the appropriate Federal banking agency;

(4) Is informed in writing by the insured depository institution's appropriate Federal banking agency that it is in troubled condition for purposes of 12 U.S.C. 1831i on the basis of the institution's most recent report of condition or report of examination, or other information available to the institution's appropriate Federal banking agency; or

(5) Is determined by the appropriate Federal banking agency or the FDIC in consultation with the appropriate Federal banking agency to be experiencing a significant deterioration of capital or significant funding difficulties or liquidity stress, notwithstanding the composite rating of the institution by its appropriate Federal banking agency in its most recent report of examination.

§ 371.3 Maintenance of records.

(a) *Form and availability.* (1) Unless it is not required to maintain records in electronic form as provided in § 371.4(d), a records entity shall maintain the records described in § 371.4 in electronic form and shall be capable of producing such records electronically in the format set forth in the appendices of this part.

(2) All such records shall be updated on a daily basis and shall be based upon values and information no less current than previous end-of-day values and information.

(3) Except as provided in § 371.4(d), a records entity shall compile the records described in § 371.4(a) or § 371.4(b) (as applicable) in a manner that permits aggregation and disaggregation of such records by counterparty. If the records are maintained pursuant to § 371.4(b), they must be compiled by the records entity on a consolidated basis for itself and its reportable subsidiaries in a manner that also permits aggregation and disaggregation of such records by the records entity and its reportable subsidiary.

(4) Records maintained pursuant to § 371.4(b) by a records entity that is a Part 148 affiliate shall be compiled consistently, in all respects, with records compiled by its affiliate(s) pursuant to Part 148.

(5) A records entity shall maintain each set of daily records for a period of not less than five business days.

(b) *Change in point of contact.* A records entity shall provide to the FDIC, in writing, any change to the name and contact information for the person at the records entity who is responsible for recordkeeping under this part within 3 business days of any change to such information.

(c) *Access to records.* A records entity shall be capable of providing the records specified in §371.4 (based on the immediately preceding day's end-of-day values and information) to the FDIC no later than 7 a.m. (Eastern Time) each day. A records entity is required to make such records available to the FDIC following a written request by the FDIC for such records. Any such written request shall specify the date such records are to be made available (and the period of time covered by the request) and shall provide the records entity at least 8 hours to respond to the request. If the request is made less than 8 hours before such 7 a.m. deadline, the deadline shall be automatically extended to the time that is 8 hours following the time of the request.

(d) *Maintenance of records after a records entity is no longer in a troubled condition.* A records entity shall continue to maintain the capacity to produce the records required under this part on a daily basis for a period of one year after the date that the appropriate Federal banking agency or the FDIC notifies the institution, in writing, that it is no longer in a troubled condition as defined in §371.2(w).

(e) *Maintenance of records after an acquisition of a records entity.* If a records entity ceases to exist as an insured depository institution as a result of a merger or a similar transaction with an insured depository institution that is not in a troubled condition immediately following the transaction, the obligation to maintain records under this part on a daily basis will terminate when the records entity ceases to exist as a separately insured depository institution.

§ 371.4 Content of records.

(a) *Limited scope entities.* Except as provided in §371.6, a limited scope entity must maintain (at the election of such records entity) either the records described in paragraph (b) of this section or the following records:

(1) The position-level data listed in Table A–1 in Appendix A of this part with respect to each QFC to which it is a party, without duplication.

(2) The counterparty-level data listed in Table A–2 in Appendix A of this part

with respect to each QFC to which it is a party, without duplication.

(3) The corporate organization master table in Appendix A of this part for the records entity and its affiliates.

(4) The counterparty master table in Appendix A of this part with respect to each QFC to which it is a party, without duplication.

(5) All documents that govern QFC transactions between the records entity and each counterparty, including, without limitation, master agreements and annexes, schedules, netting agreements, supplements, or other modifications with respect to the agreements, confirmations for each QFC position that has been confirmed and all trade acknowledgments for each QFC position that has not been confirmed, all credit support documents including, but not limited to, credit support annexes, guarantees, keep-well agreements, or net worth maintenance agreements that are relevant to one or more QFCs, and all assignment or novation documents, if applicable, including documents that confirm that all required consents, approvals, or other conditions precedent for such assignment or novation have been obtained or satisfied.

(6) A list of vendors directly supporting the QFC-related activities of the records entity and the vendors' contact information.

(b) *Full scope entities.* Except as provided in §371.6, a full scope entity must maintain the following records:

(1) The position-level data listed in Table A–1 in Appendix B of this part with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(2) The counterparty-level data listed in Table A–2 in Appendix B of this part with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(3) The legal agreements information listed in Table A–3 in Appendix B of this part with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(4) The collateral detail data listed in Table A–4 in Appendix B of this part with respect to each QFC to which it or

any of its reportable subsidiaries is a party, without duplication.

(5) The corporate organization master table in Appendix B of this part for the records entity and its affiliates.

(6) The counterparty master table in Appendix B of this part with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(7) The booking location master table in Appendix B of this part for each booking location used with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(8) The safekeeping agent master table in Appendix B of this part for each safekeeping agent used with respect to each QFC to which it or any of its reportable subsidiaries is a party, without duplication.

(9) All documents that govern QFC transactions between the records entity (or any of its reportable subsidiaries) and each counterparty, including, without limitation, master agreements and annexes, schedules, netting agreements, supplements, or other modifications with respect to the agreements, confirmations for each QFC position that has been confirmed and all trade acknowledgments for each QFC position that has not been confirmed, all credit support documents including, but not limited to, credit support annexes, guarantees, keep-well agreements, or net worth maintenance agreements that are relevant to one or more QFCs, and all assignment or novation documents, if applicable, including documents that confirm that all required consents, approvals, or other conditions precedent for such assignment or novation have been obtained or satisfied.

(10) A list of vendors directly supporting the QFC-related activities of the records entity and its reportable subsidiaries and the vendors' contact information.

(c) *Change in recordkeeping status.* (1) A records entity that was a limited scope entity maintaining the records specified in paragraphs (a)(1) through (6) of this section and that subsequently becomes a full scope entity must maintain the records specified in paragraph (b) of this section within 270 days of becoming a full scope entity (or 60 days of becoming a full scope entity if it is an accelerated records entity). Until the records entity maintains the records required by paragraph (b) of this section it must continue to maintain the records required by paragraphs (a)(1) through (6) of this section.

(2) A records entity that was a full scope entity maintaining the records specified in paragraph (b) of this section and that subsequently becomes a limited scope entity may continue to maintain the records specified in paragraph (b) of this section or, at its option, may maintain the records specified in paragraphs (a)(1) through (6) of this section, provided however, that such records entity shall continue to maintain the records specified in paragraph (b) of this section until it maintains the records specified in paragraphs (a)(1) through (6) of this section.

(3) A records entity that changes from a limited scope entity to a full scope entity and at the time it becomes a full scope entity is not yet maintaining the records specified in paragraph (a) of this section or paragraph (b) of this section must satisfy the recordkeeping requirements of paragraph (b) of this section within 270 days of first becoming a records entity (or 60 days of first becoming a records entity if it is an accelerated records entity).

(4) A records entity that changes from a full scope entity to a limited scope entity and at the time it becomes a limited scope entity is not yet maintaining the records specified in paragraph (b) of this section must satisfy the recordkeeping requirements of paragraph (a) of this section within 270 days of first becoming a record entity (or 60 days of first becoming a record entity if it is an accelerated records entity).

(d) *Records entities with 50 or fewer QFC positions.* Notwithstanding any other requirement of this part, if a records entity and, if it is a full scope entity, its reportable subsidiaries, have 50 or fewer open QFC positions in total (without duplication) on the date the institution becomes a records entity, the records required by this section are not required to be recorded and maintained in electronic form as would otherwise be required by this section, so

long as all required records are capable of being updated on a daily basis. If at any time after it becomes a records entity, the institution and, if it is a full scope entity, its reportable subsidiaries, if applicable, have more than 50 open QFC positions in total (without duplication), it must record and maintain records in electronic form as required by this section within 270 days (or, if it is an accelerated records entity at that time, within 60 days). The records entity must provide to the FDIC, within 3 business days of reaching the 51–QFC threshold, a directory of the electronic files that will be used to maintain the information required to be kept by this section.

§ 371.5 Exemptions.

(a) *Request.* A records entity may request an exemption from one or more of the requirements of § 371.4 by submitting a written request to the Executive Secretary of the FDIC referring to this part. The written request for an exemption must:

(1) Specify the requirement(s) under this part from which the records entity is requesting to be exempt and whether the exemption is sought to apply solely to the records entity or to one or more identified reportable subsidiaries of the records entity or to the records entity and one or more identified reportable subsidiaries;

(2) Specify the reasons why it would be appropriate for the FDIC to grant the exemption;

(3) Specify the reasons why granting the exemption will not impair or impede the FDIC's ability to fulfill its statutory obligations under 12 U.S.C. 1821(e)(8), (9), or (10) or the FDIC's ability to obtain a comprehensive understanding of the QFC exposures of the records entity and its reportable subsidiaries; and

(4) Include such additional information (if any) that the FDIC may require.

(b) *Determination.* Following its evaluation of a request for exemption, the FDIC will determine, in its sole discretion, whether to grant or deny the request.

§ 371.6 Transition for existing records entities.

(a) *Limited scope entities.* Notwithstanding any other provision of this part, an insured depository institution that became a records entity prior to October 1, 2017, and constitutes a limited scope entity on October 1, 2017, shall continue to comply with this part as in effect immediately prior to October 1, 2017, or, if it elects to comply with this part as in effect on and after October 1, 2017, as so in effect, for so long as the entity remains a limited scope entity that has not ceased to be required to maintain the capacity to produce records pursuant to § 371.3(d).

(b) Transition for full scope entities maintaining records on effective date. If an insured depository institution that constitutes a full scope entity on October 1, 2017, became a records entity prior to October 1, 2017, and is maintaining the records required by this part as in effect immediately prior to October 1, 2017, then:

(1) Except as provided in paragraph (b)(2) of this section, such records entity shall comply with the recordkeeping requirements of this part within 270 days after October 1, 2017 (or no later than 60 days after October 1, 2017 if it is an accelerated records entity); and

(2) If—

(i) Such records entity is a Part 148 affiliate and, on October 1, 2017, is not an accelerated records entity; and

(ii) The compliance date for any other member of such record entity's corporate group to comply with Part 148 is set forth in 31 CFR 148.1(d)(1)(i)(B),(C), or (D), as in effect on October 1, 2017, such records entity shall be permitted to delay compliance with the recordkeeping requirements of this part until the first date on which members of any corporate group of which such records entity is a member is required to comply with Part 148 pursuant to 31 CFR 148.1(d)(1)(i)(B),(C), or (D), as in effect on October 1, 2017; provided, that if such records entity becomes an accelerated records entity, it shall comply with the recordkeeping requirements of this part no later than 60 days after it becomes an accelerated records entity; provided, that in the case of each of paragraphs (b)(1) and (2)

of this section until such full scope entity maintains the records required by §371.4, it continues to maintain the records required by this part as in effect immediately prior to October 1, 2017.

(c) *Transition for full scope entities not maintaining records on effective date.* If an insured depository institution that constitutes a full scope entity on October 1, 2017, became a records entity prior to October 1, 2017, but is not maintaining the records required by this part as in effect immediately prior to October 1, 2017, such records entity shall comply with all recordkeeping requirements of this part within 270 days after the date that it first became a records entity (or no later than 60 days after it first became a records entity if it is an accelerated records entity).

§371.7 Enforcement actions.

Violating the terms or requirements set forth in this part constitutes a violation of a regulation and subjects the records entity to enforcement actions under Section 8 of the Federal Deposit Insurance Act (12 U.S.C. 1818).

APPENDIX A TO PART 371—FILE STRUCTURE FOR QUALIFIED FINANCIAL CONTRACT (QFC) RECORDS FOR LIMITED SCOPE ENTITIES

TABLE A–1—POSITION-LEVEL DATA

	Field	Example	Instructions and data application	Definition	Validation
A1.1	As of date	2015–01–05	Provide data extraction date.	YYYY–MM–DD.	
A1.2	Records entity identifier.	999999999	Provide LEI for records entity if available. Information needed to review position-level data by records entity.	Varchar(50)	Validated against CO.2.
A1.3	Position identifier.	20058953	Provide a position identifier. Use the unique transaction identifier if available. Information needed to readily track and distinguish positions.	Varchar(100).	
A1.4	Counterparty identifier.	888888888	Provide a counterparty identifier. Use LEI if counterparty has one. Information needed to identify counterparty by reference to Counterparty Master Table.	Varchar(50)	Validated against CP.2.
A1.5	Internal booking location identifier.	New York, New York	Provide office where the position is booked. Information needed to determine system on which the trade is booked and settled.	Varchar(50).	
A1.6	Unique booking unit or desk identifier.	xxxxxx	Provide an identifier for unit or desk at which the position is booked. Information needed to help determine purpose of position.	Varchar(50).	
A1.7	Type of QFC ..	Credit, equity, foreign exchange, interest rate (including cross-currency), other commodity, securities repurchase agreement, securities lending, loan repurchase agreement, guarantee or other third party credit enhancement of a QFC.	Provide type of QFC. Use unique product identifier if available. Information needed to determine the nature of the QFC.	Varchar(100).	

TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.8	Type of QFC covered by guarantee or other third party credit enhancement.	Credit, equity, foreign exchange, interest rate (including cross-currency), other commodity, securities repurchase agreement, securities lending, or loan repurchase agreement.	If QFC type is guarantee or other third party credit enhancement, provide type of QFC that is covered by such guarantee or other third party credit enhancement. Use unique product identifier if available. If multiple asset classes are covered by the guarantee or credit enhancement, enter the asset classes separated by comma. If all the QFCs of the underlying QFC obligor identifier are covered by the guarantee or other third party credit enhancement, enter "All".	Varchar(200)	Only required if QFC type (A1.7) is a guarantee or other third party credit enhancement.
A1.9	Underlying QFC obligor identifier.	888888888	If QFC type is guarantee or other third party credit enhancement, provide an identifier for the QFC obligor whose obligation is covered by the guarantee or other third party credit enhancement. Use LEI if underlying QFC obligor has one. Complete the counterparty master table with respect to a QFC obligor that is a non-affiliate.	Varchar(50)	Only required if QFC asset type (A1.7) is a guarantee or other third party credit enhancement. Validated against CO.2 if affiliate or CP.2 if non-affiliate.
A1.10 ..	Agreement identifier.	xxxxxxxxx	Provide an identifier for primary governing documentation, e.g. the master agreement or guarantee agreement, as applicable.	Varchar(50).	
A1.11 ..	Netting agreement identifier.	xxxxxxxxx	Provide an identifier for netting agreement. If this agreement is the same as provided in A1.10, use same identifier. Information needed to identify unique netting sets.	Varchar(50).	
A1.12 ..	Netting agreement counterparty identifier.	xxxxxxxxx	Provide a netting agreement counterparty identifier. Use same identifier as provided in A1.4 if counterparty and netting agreement counterparty are the same. Use LEI if netting agreement counterparty has one. Information needed to identify unique netting sets.	Varchar(50)	Validated against CP.2

TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.13 ..	Trade date	2014–12–20	Provide trade or other commitment date for the QFC. Information needed to determine when the entity's rights and obligations regarding the position originated.	YYYY–MM–DD.	
A1.14 ..	Termination date.	2014–03–31	Provide date the QFC terminates or is expected to terminate, expire, mature, or when final performance is required. Information needed to determine when the entity's rights and obligations regarding the position are expected to end.	YYYY–MM–DD.	
A1.15 ..	Next call, put, or cancellation date.	2015–01–25	Provide next call, put, or cancellation date.	YYYY–MM–DD.	
A1.16 ..	Next payment date.	2015–01–25	Provide next payment date.	YYYY–MM–DD.	
A1.17 ..	Current market value of the position in U.S. dollars.	995000	In the case of a guarantee or other third party credit enhancements, provide the current mark-to-market expected value of the exposure. Information needed to determine the current size of the obligation/benefit associated with the QFC.	Num (25,5).	
A1.18 ..	Notional or principal amount of the position In U.S. dollars.	1000000	Provide the notional or principal amount, as applicable, in U.S. dollars. In the case of a guarantee or other third party credit enhancements, provide the maximum possible exposure. Information needed to help evaluate the position.	Num (25,5).	
A1.19 ..	Covered by third-party credit enhancement agreement (for the benefit of the records entity)?	Y/N	Indicate whether QFC is covered by a guarantee or other third-party credit enhancement. Information needed to determine credit enhancement.	Char(1)	Should be "Y" or "N"
A1.20 ..	Third-party credit enhancement provider identifier (for the benefit of the records entity).	999999999	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for provider. Use LEI if available. Complete the counterparty master table with respect to a provider that is a non-affiliate.	Varchar(50)	Required if A1.20 is "Y". Validated against CP.2

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TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.21 ..	Third-party credit enhancement agreement identifier (for the benefit of the records entity).	....	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for the agreement.	Varchar(50)	Required if A1.20 is "Y".
A1.22 ..	Related position of records entity.	3333333	Use this field to link any related positions of the records entity. All positions that are related to one another should have same designation in this field.	Varchar(100).	
A1.23 ..	Reference number for any related loan.	9999999	Provide a unique reference number for any loan held by the records entity or a member of its corporate group related to the position (with multiple entries delimited by commas).	Varchar(500).	
A1.24 ..	Identifier of the lender of the related loan.	999999999	For any loan recorded in A1.23, provide identifier for records entity or member of its corporate group that holds any related loan. Use LEI if entity has one.	Varchar(500).	

TABLE A–2—COUNTERPARTY NETTING SET DATA

	Field	Example	Instructions and data application	Def	Validation
A2.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
A2.2	Records entity identifier.	999999999	Provide the LEI for the records entity if available.	Varchar(50)	Validated against CO.2.
A2.3	Netting agreement counterparty identifier.	888888888	Provide an identifier for the netting agreement counterparty. Use LEI if counterparty has one.	Varchar(50)	Validated against CP.2.
A2.4	Netting agreement identifier.	xxxxxxxxx	Provide an identifier for the netting agreement.	Varchar(50).	
A2.5	Underlying QFC obligor identifier.	888888888	Provide identifier for underlying QFC obligor if netting agreement is associated with a guarantee or other third party credit enhancement. Use LEI if available.	Varchar(50)	Validated against CO.2 or CP.2.
A2.6	Covered by third-party credit enhancement agreement (for the benefit of the records entity)?.	Y/N	Indicate whether the positions subject to the netting set agreement are covered by a third-party credit enhancement agreement.	Char(1)	Should be "Y" or "N".

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Table A–2—Counterparty Netting Set Data—Continued

	Field	Example	Instructions and data application	Def	Validation
A2.7	Third-party credit enhancement provider identifier (for the benefit of the records entity).	999999999	Use LEI if available. Information needed to identity third-party credit enhancement provider.	Varchar(50)	Required if A2.6 is "Y". Should be a valid entry in the Counterparty Master Table. Validated against CP.2.
A2.8	Third-party credit enhancement agreement identifier (for the benefit of the records entity).	4444444	....	Varchar(50)	Required if A2.6 is "Y".
A2.9	Aggregate current market value in U.S. dollars of all positions under this netting agreement.	–1000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all positions in A1 for the given netting agreement identifier should be equal to this value. A2.9 = A2.10 + A2.11.
A2.10 ..	Current market value in U.S. dollars of all positive positions, as aggregated under this netting agreement.	3000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all positive positions in A1 for the given netting agreement identifier should be equal to this value. A2.9 = A2.10 + A2.11.
A2.11 ..	Current market value in U.S. dollars of all negative positions, as aggregated under this netting agreement.	–4000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all negative positions in A1 for the given Netting Agreement Identifier should be equal to this value. A2.9 = A2.10 + A2.11.
A2.12 ..	Current market value in U.S. dollars of all collateral posted by records entity, as aggregated under this netting agreement.	950000	Information needed to determine the extent to which collateral has been provided by records entity.	Num (25,5).	
A2.13 ..	Current market value in U.S. dollars of all collateral posted by counterparty, as aggregated under this netting agreement.	50000	Information needed to determine the extent to which collateral has been provided by counterparty.	Num (25,5).	

TABLE A–2—COUNTERPARTY NETTING SET DATA—Continued

	Field	Example	Instructions and data application	Def	Validation
A2.14 ..	Records entity collateral— net.	950,000	Provide records entity's collateral excess or deficiency with respect to all of its positions, as determined under each applicable agreement, including thresholds and haircuts where applicable.	Num (25,5)	Should be less than or equal to A2.15.
A2.15 ..	Counterparty collateral— net.	950,000	Provide counterparty's collateral excess or deficiency with respect to all of its positions, as determined under each applicable agreement, including thresholds and haircuts where applicable.	Num (25,5)	Should be less than or equal to A2.16.
A2.16 ..	Next margin payment date.	2015–11–05	Provide next margin payment date for position.	YYYY–MM–DD.	
A2.17 ..	Next margin payment amount in U.S. dollars.	150,000	Use positive value if records entity is due a payment and use negative value if records entity has to make the payment.	Num (25,5).	

CORPORATE ORGANIZATION MASTER TABLE *

	Field	Example	Instructions and data application	Def	Validation
CO.1 ...	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
CO.2 ...	Entity identifier	888888888	Provide unique identifier. Use LEI if available. Information needed to identify entity.	Varchar(50)	Should be unique across all record entities.
CO.3 ...	Has LEI been used for entity identifier?	Y/N	Specify whether the entity identifier provided is an LEI..	Char(1)	Should be "Y" or "N".
CO.4 ...	Legal name of entity.	John Doe & Co.	Provide legal name of entity.	Varchar(200).	
CO.5 ...	Immediate parent entity identifier.	77777777	Use LEI if available. Information needed to complete org structure.	Varchar(50).	
CO.6 ...	Has LEI been used for immediate parent entity identifier?	Y/N	Specify whether the immediate parent entity identifier provided is an LEI.	Char(1)	Should be "Y" or "N".
CO.7 ...	Legal name of immediate parent entity.	John Doe & Co.	Information needed to complete org structure.	Varchar(200).	
CO.8 ...	Percentage ownership of immediate parent entity in the entity.	100.00	Information needed to complete org structure.	Num (5,2).	
CO.9 ...	Entity type	Subsidiary, foreign branch, foreign division.	Information needed to complete org structure.	Varchar(50).	
CO.10	Domicile	New York, New York	Enter as city, state or city, foreign country.	Varchar(50).	
CO.11	Jurisdiction under which incorporated or organized.	New York	Enter as state or foreign jurisdiction.	Varchar(50).	

*Foreign branches and divisions shall be separately identified to the extent they are identified in an entity's reports to its appropriate Federal banking agency.

COUNTERPARTY MASTER TABLE

	Field	Example	Instructions and data application	Def	Validation
CP.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
CP.2	Counterparty identifier.	888888888	Use LEI if counterparty has one. The counterparty identifier shall be the global legal entity identifier if one has been issued to the entity. If a counterparty transacts with the records entity through one or more separate foreign branches or divisions and any such branch or division does not have its own unique global legal entity identifier, the records entity must include additional identifiers, as appropriate to enable the FDIC to aggregate or disaggregate the data for each counterparty and for each entity with the same ultimate parent entity as the counterparty.	Varchar(50).	
CP.3	Has LEI been used for counterparty identifier?	Y/N	Indicate whether the counterparty identifier is an LEI.	Char(1)	Should be "Y" or "N".
CP.4	Legal name of counterparty.	John Doe & Co	Information needed to identify and, if necessary, communicate with counterparty.	Varchar(200).	
CP.5	Domicile	New York, New York	Enter as city, state or city, foreign country.	Varchar(50).	
CP.6	Jurisdiction under which incorporated or organized.	New York	Enter as state or foreign jurisdiction.	Varchar(50).	
CP.7	Immediate parent entity identifier.	77777777	Provide an identifier for the parent entity that directly controls the counterparty. Use LEI if immediate parent entity has one.	Varchar(50).	
CP.8	Has LEI been used for immediate parent entity identifier?	Y/N	Indicate whether the immediate parent entity identifier is an LEI.	Char(1)	Should be "Y" or "N".
CP.9	Legal name of immediate parent entity.	John Doe & Co	Information needed to identify and, if necessary, communicate with counterparty.	Varchar(200).	
CP.10 ..	Ultimate parent entity identifier.	666666666	Provide an identifier for the parent entity that is a member of the corporate group of the counterparty that is not controlled by another entity. Information needed to identify counterparty. Use LEI if ultimate parent entity has one.	Varchar(50).	

COUNTERPARTY MASTER TABLE—Continued

	Field	Example	Instructions and data application	Def	Validation
CP.11 ..	Has LEI been used for ultimate parent entity identifier?	Y/N	Indicate whether the ultimate parent entity identifier is an LEI.	Char(1)	Should be "Y" or "N".
CP.12 ..	Legal name of ultimate parent entity.	John Doe & Co	Information needed to identify and, if necessary, communicate with counterparty.	Varchar(100).	

DETAILS OF FORMATS

Format	Content in brief	Additional explanation	Examples
YYYY–MM–DD	Date	YYYY = four digit date, MM = 2 digit month, DD = 2 digit date	2015–11–12
Num (25,5)	Up to 25 numerical characters including 5 decimals.	Up to 20 numerical characters before the decimal point and up to 5 numerical characters after the decimal point. The dot character is used to separate decimals.	1352.67 12345678901234567890 12345 0 −20000.25 −0.257
Char(3)	3 alphanumeric characters	The length is fixed at 3 alphanumeric characters.	USD X1X 999
Varchar(25)	Up to 25 alphanumeric characters.	The length is not fixed but limited at up to 25 alphanumeric characters.	asgaGEH3268EFdsagtTRCF543

APPENDIX B TO PART 371—FILE STRUCTURE FOR QUALIFIED FINANCIAL CONTRACT RECORDS FOR FULL SCOPE ENTITIES

Pursuant to §371.4(b), the records entity is required to provide the information required by this appendix B for itself and each of its reportable subsidiaries in a manner that can be disaggregated by legal entity. Accordingly, the reference to "records entity" in the tables of appendix B should be read as referring to each of the separate legal entities (*i.e.*, the records entity and each reportable subsidiary).

TABLE A–1—POSITION-LEVEL DATA

	Field	Example	Instructions and data application	Definition	Validation
A1.1	As of date	2015–01–05	Provide data extraction date.	YYYY–MM–DD.	
A1.2	Records entity identifier.	999999999	Provide LEI for records entity. Information needed to review position-level data by records entity.	Varchar(50)	Validated against CO.2.
A1.3	Position identifier.	20058953	Provide a position identifier. Should be used consistently across all records entities. Use the unique transaction identifier if available. Information needed to readily track and distinguish positions.	Varchar(100).	
A1.4	Counterparty identifier.	888888888	Provide a counterparty identifier. Use LEI if counterparty has one. Should be used consistently by all records entities. Information needed to identify counterparty by reference to Counterparty Master Table.	Varchar(50)	Validated against CP.2.

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TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.5	Internal booking location identifier.	New York, New York	Provide office where the position is booked. Information needed to determine system on which the trade is booked and settled.	Varchar(50)	Combination A1.2 + A1.5 + A1.6 should have a corresponding unique combination BL.2 + BL.3 + BL.4 entry in Booking Location Master Table.
A1.6	Unique booking unit or desk identifier.	xxxxxx	Provide an identifier for unit or desk at which the position is booked. Information needed to help determine purpose of position.	Varchar(50)	Combination A1.2 + A1.5 + A1.6 should have a corresponding unique combination BL.2 + BL.3 + BL.4 entry in Booking Location Master Table.
A1.7	Type of QFC ..	Credit, equity, foreign exchange, interest rate (including cross-currency), other commodity, securities repurchase agreement, securities lending, loan repurchase agreement, guarantee or other third party credit enhancement of a QFC.	Provide type of QFC. Use unique product identifier if available. Information needed to determine the nature of the QFC.	Varchar(100).	
A1.7.1	Type of QFC covered by guarantee or other third party credit enhancement.	Credit, equity, foreign exchange, interest rate (including cross-currency), other commodity, securities repurchase agreement, securities lending, or loan repurchase agreement.	If QFC type is guarantee or other third party credit enhancement, provide type of QFC that is covered by such guarantee or other third party credit enhancement. Use unique product identifier if available. If multiple asset classes are covered by the guarantee or credit enhancement, enter the asset classes separated by comma. If all the QFCs of the underlying QFC obligor identifier are covered by the guarantee or other third party credit enhancement, enter "All.".	Varchar(500)	Only required if QFC type (A1.7) is a guarantee or other third party credit enhancement.
A1.7.2	Underlying QFC obligor identifier.	888888888	If QFC type is guarantee or other third party credit enhancement, provide an identifier for the QFC obligor whose obligation is covered by the guarantee or other third party credit enhancement. Use LEI if underlying QFC obligor has one. Complete the counterparty master table with respect to a QFC obligor that is a non-affiliate.	Varchar(50)	Only required if QFC asset type (A1.7) is a guarantee or other third party credit enhancement. Validated against CO.2 if affiliate or CP.2 if non-affiliate.

TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.8	Agreement identifier.	xxxxxxxxx	Provide an identifier for the primary governing documentation, *e.g.,* the master agreement or guarantee agreement, as applicable.	Varchar(50)	Validated against A3.3.
A1.9	Netting agreement identifier.	xxxxxxxxx	Provide an identifier for netting agreement. If this agreement is the same as provided in A1.8, use same identifier. Information needed to identify unique netting sets.	Varchar(50)	Validated against A3.3.
A1.10 ..	Netting agreement counterparty identifier.	xxxxxxxxx	Provide a netting agreement counterparty identifier. Use same identifier as provided in A1.4 if counterparty and netting agreement counterparty are the same. Use LEI if netting agreement counterparty has one. Information needed to identify unique netting sets.	Varchar(50)	Validated against CP.2.
A1.11 ..	Trade date	2014–12–20	Provide trade or other commitment date for the QFC. Information needed to determine when the entity's rights and obligations regarding the position originated.	YYYY–MM–DD.	
A1.12 ..	Termination date.	2014–03–31	Provide date the QFC terminates or is expected to terminate, expire, mature, or when final performance is required. Information needed to determine when the entity's rights and obligations regarding the position are expected to end.	YYYY–MM–DD.	
A1.13 ..	Next call, put, or cancellation date.	2015–01–25	Provide next call, put, or cancellation date.	YYYY–MM–DD.	
A1.14 ..	Next payment date.	2015–01–25	Provide next payment date.	YYYY–MM–DD.	
A1.15 ..	Local Currency Of Position.	USD	Provide currency in which QFC is denominated. Use ISO currency code.	Char(3).	
A1.16 ..	Current market value of the position in local currency.	995000	Provide current market value of the position in local currency. In the case of a guarantee or other third party credit enhancements, provide the current mark-to-market expected value of the exposure. Information needed to determine the current size of the obligation or benefit associated with the QFC.	Num (25,5).	

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TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.17 ..	Current market value of the position in U.S. dollars.	995000	In the case of a guarantee or other third party credit enhancements, provide the current mark-to-market expected value of the exposure. Information needed to determine the current size of the obligation/benefit associated with the QFC.	Num (25,5).	
A1.18 ..	Asset Classification.	1	Provide fair value asset classification under GAAP, IFRS, or other accounting principles or standards used by records entity. Provide "1" for Level 1, "2" for Level 2, or "3" for Level 3. Information needed to assess fair value of the position.	Char(1).	
A1.19 ..	Notional or principal amount of the position in local currency.	1000000	Provide the notional or principal amount, as applicable, in local currency. In the case of a guarantee or other third party credit enhancement, provide the maximum possible exposure. Information needed to help evaluate the position.	Num (25,5).	
A1.20 ..	Notional or principal amount of the position In U.S. dollars.	1000000	Provide the notional or principal amount, as applicable, in U.S. dollars. In the case of a guarantee or other third party credit enhancements, provide the maximum possible exposure. Information needed to help evaluate the position.	Num (25,5).	
A1.21 ..	Covered by third-party credit enhancement agreement (for the benefit of the records entity)?	Y/N	Indicate whether QFC is covered by a guarantee or other third-party credit enhancement. Information needed to determine credit enhancement.	Char(1).	Should be "Y" or "N".
A1.21.1	Third-party credit enhancement provider identifier (for the benefit of the records entity).	999999999	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for provider. Use LEI if available. Complete the counterparty master table with respect to a provider that is a non-affiliate.	Varchar(50)	Required if A1.21 is "Y". Validated against CP.2.

TABLE A–1—POSITION-LEVEL DATA—Continued

	Field	Example	Instructions and data application	Definition	Validation
A1.21.2	Third-party credit enhancement agreement identifier (for the benefit of the records entity).	4444444	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for the agreement.	Varchar(50)	Required if A1.21 is "Y." Validated against A3.3.
A1.21.3	Covered by third-party credit enhancement agreement (for the benefit of the counterparty)?	Y/N	Indicate whether QFC is covered by a guarantee or other third-party credit enhancement. Information needed to determine credit enhancement.	Char(1)	Should be "Y" or "N".
A1.21.4	Third-party credit enhancement provider identifier (for the benefit of the counterparty).	999999999	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for provider. Use LEI if available. Complete the counterparty master table with respect to a provider that is a non-affiliate.	Varchar(50)	Required if A1.21.3 is "Y". Validated against CO.2 or CP.2.
A1.21.5	Third-party credit enhancement agreement identifier (for the benefit of the counterparty).	4444444	If QFC is covered by a guarantee or other third-party credit enhancement, provide an identifier for agreement.	Varchar(50)	Required if A1.21.3 is "Y". Validated against A3.3.
A1.22 ..	Related position of records entity.	3333333	Use this field to link any related positions of the records entity. All positions that are related to one another should have same designation in this field.	Varchar(100).	
A1.23 ..	Reference number for any related loan.	9999999	Provide a unique reference number for any loan held by the records entity or a member of its corporate group related to the position (with multiple entries delimited by commas).	Varchar(500).	
A1.24 ..	Identifier of the lender of the related loan.	999999999	For any loan recorded in A1.23, provide identifier for records entity or member of its corporate group that holds any related loan. Use LEI if entity has one.	Varchar(500).	

TABLE A–2—COUNTERPARTY NETTING SET DATA

	Field	Example	Instructions and data application	Def	Validation
A2.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	

TABLE A–2—COUNTERPARTY NETTING SET DATA—Continued

	Field	Example	Instructions and data application	Def	Validation
A2.2	Records entity identifier.	999999999	Provide the LEI for the records entity.	Varchar(50)	Validated against CO.2.
A2.3	Netting agreement counterparty identifier.	888888888	Provide an identifier for the netting agreement counterparty. Use LEI if counterparty has one.	Varchar(50)	Validated against CP.2.
A2.4	Netting agreement identifier.	xxxxxxxx	Provide an identifier for the netting agreement.	Varchar(50)	Validated against A3.3.
A2.4.1	Underlying QFC obligor identifier.	888888888	Provide identifier for underlying QFC obligor if netting agreement is associated with a guarantee or other third party credit enhancement. Use LEI if available.	Varchar(50)	Validated against CO.2 or CP.2.
A2.5	Covered by third-party credit enhancement agreement (for the benefit of the records entity)?	Y/N	Indicate whether the positions subject to the netting set agreement are covered by a third-party credit enhancement agreement.	Char(1)	Should be "Y" or "N".
A2.5.1	Third-party credit enhancement provider identifier (for the benefit of the records entity).	999999999	Use LEI if available. Information needed to identify third-party credit enhancement provider.	Varchar(50)	Required if A2.5 is "Y". Validated against CP.2.
A2.5.2	Third-party credit enhancement agreement identifier (for the benefit of the records entity).	4444444	....	Varchar(50)	Required if A2.5 is "Y". Validated against A3.3.
A2.5.3	Covered by third-party credit enhancement agreement (for the benefit of the counterparty)?	Y/N	Information needed to determine credit enhancement.	Char(1)	Should be "Y" or "N".
A2.5.4	Third-party credit enhancement provider identifier (for the benefit of the counterparty).	999999999	Use LEI if available. Information needed to identify third-party credit enhancement provider.	Varchar(50)	Required if A2.5.3 is "Y". Should be a valid entry in the Counterparty Master Table. Validated against CP.2.
A2.5.5	Third-party credit enhancement agreement identifier (for the benefit of the counterparty).	4444444	Information used to determine guarantee or other third-party credit enhancement.	Varchar(50)	Required if A2.5.3 is "Y". Validated against A3.3.

TABLE A–2—COUNTERPARTY NETTING SET DATA—Continued

	Field	Example	Instructions and data application	Def	Validation
A2.6	Aggregate current market value in U.S. dollars of all positions under this netting agreement.	–1000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all positions in A1 for the given netting agreement identifier should be equal to this value. A2.6 = A2.7 + A2.8.
A2.7	Current market value in U.S. dollars of all positive positions, as aggregated under this netting agreement.	3000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all positive positions in A1 for the given netting agreement identifier should be equal to this value. A2.6 = A2.7 + A2.8.
A2.8	Current market value in U.S. dollars of all negative positions, as aggregated under this netting agreement.	–4000000	Information needed to help evaluate the positions subject to the netting agreement.	Num (25,5)	Market value of all negative positions in A1 for the given Netting Agreement Identifier should be equal to this value. A2.6 = A2.7 + A2.8.
A2.9	Current market value in U.S. dollars of all collateral posted by records entity, as aggregated under this netting agreement.	950000	Information needed to determine the extent to which collateral has been provided by records entity.	Num (25,5)	Market value of all collateral posted by records entity for the given netting agreement Identifier should be equal to sum of all A4.9 for the same netting agreement identifier in A4.
A2.10 ..	Current market value in U.S. dollars of all collateral posted by counterparty, as aggregated under this netting agreement.	50000	Information needed to determine the extent to which collateral has been provided by counterparty.	Num (25,5)	Market value of all collateral posted by counterparty for the given netting agreement identifier should be equal to sum of all A4.9 for the same netting agreement identifier in A4.
A2.11 ..	Current market value in U.S. dollars of all collateral posted by records entity that is subject to re-hypothecation, as aggregated under this netting agreement.	950,000	Information needed to determine the extent to which collateral has been provided by records entity.	Num (25,5).	

TABLE A–2—COUNTERPARTY NETTING SET DATA—Continued

	Field	Example	Instructions and data application	Def	Validation
A2.12 ..	Current market value in U.S. dollars of all collateral posted by counterparty that is subject to rehypothecation, as aggregated under this netting agreement.	950,000	Information needed to determine the extent to which collateral has been provided by records entity.	Num (25,5).	
A2.13 ..	Records entity collateral—net.	950,000	Provide records entity's collateral excess or deficiency with respect to all of its positions, as determined under each applicable agreement, including thresholds and haircuts where applicable.	Num (25,5)	Should be less than or equal to A2.9.
A2.14 ..	Counterparty collateral—net.	950,000	Provide counterparty's collateral excess or deficiency with respect to all of its positions, as determined under each applicable agreement, including thresholds and haircuts where applicable.	Num (25,5)	Should be less than or equal to A2.10.
A2.15 ..	Next margin payment date.	2015–11–05	Provide next margin payment date for position.	YYYY–MM–DD.	
A2.16 ..	Next margin payment amount in U.S. dollars.	150,000	Use positive value if records entity is due a payment and use negative value if records entity has to make the payment.	Num (25,5).	
A2.17 ..	Safekeeping agent identifier for records entity.	888888888	Provide an identifier for the records entity's safekeeping agent, if any. Use LEI if safekeeping agent has one.	Varchar(50)	Validated against SA.2.
A2.18 ..	Safekeeping agent identifier for counterparty.	888888888	Provide an identifier for the counterparty's safekeeping agent, if any. Use LEI if safekeeping agent has one.	Varchar(50)	Validated against SA.2.

TABLE A–3—LEGAL AGREEMENTS

	Field	Example	Instructions and data application	Def	Validation
A3.1	As of Date	2015–01–05	Data extraction date	YYYY–MM–DD.	
A3.2	Records entity identifier.	999999999	Provide LEI for records entity.	Varchar(50)	Validated against CO.2.
A3.3	Agreement identifier.	xxxxxx	Provide identifier for each master agreement, governing document, netting agreement or third-party credit enhancement agreement.	Varchar(50).	

TABLE A–3—LEGAL AGREEMENTS—Continued

	Field	Example	Instructions and data application	Def	Validation
A3.4	Name of agreement or governing document.	ISDA Master 1992 or Guarantee Agreement or Master Netting Agreement.	Provide name of agreement or governing document.	Varchar(50).	
A3.5	Agreement date.	2010–01–25	Provide the date of the agreement.	YYYY–MM–DD.	
A3.6	Agreement counterparty identifier.	888888888	Use LEI if counterparty has one. Information needed to identify counterparty.	Varchar(50)	Validated against field CP.2.
A3.6.1	Underlying QFC obligor identifier.	888888888	Provide underlying QFC obligor identifier if document identifier is associated with a guarantee or other third party credit enhancement. Use LEI if underlying QFC obligor has one.	Varchar(50)	Validated against CO.2 or CP.2.
A3.7	Agreement governing law.	New York	Provide law governing contract disputes.	Varchar(50).	
A3.8	Cross-default provision?.	Y/N	Specify whether agreement includes default or other termination event provisions that reference an entity not a party to the agreement ("cross-default Entity"). Information needed to determine exposure to affiliates or other entities.	Char(1)	Should be "Y" or "N".
A3.9	Identity of cross-default entities.	777777777	Provide identity of any cross-default entities referenced in A3.8. Use LEI if entity has one. Information needed to determine exposure to other entities.	Varchar(500)	Required if A3.8 is "Y". ID should be a valid entry in Corporate Org Master Table or Counterparty Master Table, if applicable. Multiple entries comma separated.
A3.10 ..	Covered by third-party credit enhancement agreement (for the benefit of the records entity)?.	Y/N	Information needed to determine credit enhancement.	Char(1)	Should be "Y" or "N".
A3.11 ..	Third-party credit enhancement provider identifier (for the benefit of the records entity).	999999999	Use LEI if available. Information needed to identity Third-Party Credit Enhancement Provider.	Varchar(50)	Required if A3.10 is "Y". Should be a valid entry in the Counterparty Master Table. Validated against CP.2.

TABLE A–3—LEGAL AGREEMENTS—Continued

	Field	Example	Instructions and data application	Def	Validation
A3.12 ..	Associated third-party credit enhancement agreement document identifier (for the benefit of the records entity).	33333333	Information needed to determine credit enhancement.	Varchar(50)	Required if A3.10 is "Y". Validated against field A3.3.
A3.12.1	Covered by third-party credit enhancement agreement (for the benefit of the counterparty)?.	Y/N	Information needed to determine credit enhancement.	Char(1)	Should be "Y" or "N".
A3.12.2	Third-party credit enhancement provider identifier (for the benefit of the counterparty).	999999999	Use LEI if available. Information needed to identify Third-Party Credit Enhancement Provider.	Varchar(50)	Required if A3.12.1 is "Y". Should be a valid entry in the Counterparty Master. Validated against CP.2.
A3.12.3	Associated third-party credit enhancement agreement document identifier (for the benefit of the counterparty).	33333333	Information needed to determine credit enhancement.	Varchar(50)	Required if A3.12.1 is "Y". Validated against field A3.3.
A3.13 ..	Counterparty contact information: name.	John Doe & Co.	Provide contact name for counterparty as provided under notice section of agreement.	Varchar(200).	
A3.14 ..	Counterparty contact information: address.	123 Main St, City, State Zip code.	Provide contact address for counterparty as provided under notice section of agreement.	Varchar(100).	
A3.15 ..	Counterparty contact information: phone.	1–999–999–9999	Provide contact phone number for counterparty as provided under notice section of agreement.	Varchar(50).	
A3.16 ..	Counterparty's contact information: email address.	Jdoe@JohnDoe.com	Provide contact email address for counterparty as provided under notice section of agreement.	Varchar(100).	

TABLE A–4—COLLATERAL DETAIL DATA

	Field	Example	Instructions and data application	Def	Validation
A4.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
A4.2	Records entity identifier.	999999999	Provide LEI for records entity.	Varchar(50)	Validated against CO.2.

TABLE A–4—COLLATERAL DETAIL DATA—Continued

	Field	Example	Instructions and data application	Def	Validation
A4.3	Collateral posted/collateral received flag.	P/N	Enter "P" if collateral has been posted by the records entity. Enter "R" for collateral received by Records Entity.	Char(1).	
A4.4	Counterparty identifier.	888888888	Provide identifier for counterparty. Use LEI if counterparty has one.	Varchar(50)	Validated against CP.2.
A4.5	Netting agreement identifier.	xxxxxxxxx	Provide identifier for applicable netting agreement.	Varchar(50)	Validated against field A3.3.
A4.6	Unique collateral item identifier.	CUSIP/ISIN	Provide identifier to reference individual collateral posted.	Varchar(50).	
A4.7	Original face amount of collateral item in local currency.	1500000	Information needed to evaluate collateral sufficiency and marketability.	Num (25,5).	
A4.8	Local currency of collateral item.	USD	Use ISO currency code ..	Char(3).	
A4.9	Market value amount of collateral item in U.S. dollars.	850000	Information needed to evaluate collateral sufficiency and marketability and to permit aggregation across currencies.	Num (25,5)	Market value of all collateral posted by Records Entity or Counterparty A2.9 or A2.10 for the given netting agreement identifier should be equal to sum of all A4.9 for the same netting agreement identifier in A4.
A4.10 ..	Description of collateral item.	U.S. Treasury Strip, maturity 2020/6/30.	Information needed to evaluate collateral sufficiency and marketability.	Varchar(200).	
A4.11 ..	Asset classification.	1	Provide fair value asset classification for the collateral item under GAAP, IFRS, or other accounting principles or standards used by records entity. Provide "1" for Level 1, "2" for Level 2, or "3" for Level 3.	Char(1)	Should be "1" or "2" or "3".
A4.12 ..	Collateral or portfolio segregation status.	Y/N	Specify whether the specific item of collateral or the related collateral portfolio is segregated from assets of the safekeeping agent.	Char(1)	Should be "Y" or "N".
A4.13 ..	Collateral location.	ABC broker-dealer (in safekeeping account of counterparty).	Provide location of collateral posted.	Varchar(200).	
A4.14 ..	Collateral jurisdiction.	New York, New York	Provide jurisdiction of location of collateral posted.	Varchar(50).	
A4.15 ..	Is collateral rehypothecation allowed?.	Y/N	Information needed to evaluate exposure of the records entity to the counterparty or vice-versa for re-hypothecated collateral.	Char(1)	Should be "Y" or "N".

CORPORATE ORGANIZATION MASTER TABLE *

	Field	Example	Instructions and data application	Def	Validation
CO.1 ...	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
CO.2 ...	Entity identifier	888888888	Provide unique identifier. Use LEI if available. Information needed to identify entity.	Varchar(50)	Should be unique across all records entities.
CO.3 ...	Has LEI been used for entity identifier?.	Y/N	Specify whether the entity identifier provided is an LEI.	Char(1)	Should be "Y" or "N".
CO.4 ...	Legal name of entity.	John Doe & Co	Provide legal name of entity.	Varchar(200).	
CO.5 ...	Immediate parent entity identifier.	77777777	Use LEI if available. Information needed to complete org structure.	Varchar(50).	
CO.6 ...	Has LEI been used for immediate parent entity identifier?	Y/N	Specify whether the immediate parent entity identifier provided is an LEI.	Char(1)	Should be "Y" or "N".
CO.7 ...	Legal name of immediate parent entity.	John Doe & Co	Information needed to complete org structure.	Varchar(200).	
CO.8 ...	Percentage ownership of immediate parent entity in the entity.	100.00	Information needed to complete org structure.	Num (5,2).	
CO.9 ...	Entity type	Subsidiary, foreign branch, foreign division.	Information needed to complete org structure.	Varchar(50).	
CO.10	Domicile	New York, New York	Enter as city, state or city, foreign country.	Varchar(50).	
CO.11	Jurisdiction under which incorporated or organized.	New York	Enter as state or foreign jurisdiction.	Varchar(50).	

* Foreign branches and divisions shall be separately identified to the extent they are identified in an entity's reports to its appropriate Federal banking agency.

COUNTERPARTY MASTER TABLE

	Field	Example	Instructions and data application	Def	Validation
CP.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	

COUNTERPARTY MASTER TABLE—Continued

	Field	Example	Instructions and data application	Def	Validation
CP.2	Counterparty identifier.	888888888	Use LEI if counterparty has one. Should be used consistently across all records enti- ties within a corporate group. The counterparty identifier shall be the global legal entity identifier if one has been issued to the entity. If a counterparty transacts with the records entity through one or more separate foreign branches or divisions and any such branch or division does not have its own unique global legal entity iden- tifier, the records entity must include additional identifiers, as appro- priate to enable the FDIC to aggregate or disaggregate the data for each counterparty and for each entity with the same ultimate parent entity as the counterparty.	Varchar(50).	
CP.3	Has LEI been used for counterparty identifier?.	Y/N	Indicate whether the counterparty identifier is an LEI.	Char(1)	Should be ''Y'' or ''N''.
CP.4	Legal name of counterparty.	John Doe & Co	Information needed to identify and, if nec- essary, communicate with counterparty.	Varchar(200).	
CP.5	Domicile	New York, New York	Enter as city, state or city, foreign country.	Varchar(50).	
CP.6	Jurisdiction under which incorporated or organized.	New York	Enter as state or foreign jurisdiction.	Varchar(50).	
CP.7	Immediate par- ent entity identifier.	77777777	Provide an identifier for the parent entity that directly controls the counterparty. Use LEI if immediate parent en- tity has one.	Varchar(50).	
CP.8	Has LEI been used for im- mediate par- ent entity identifier?	Y/N	Indicate whether the im- mediate parent entity identifier is an LEI.	Char(1)	Should be ''Y'' or ''N''.
CP.9	Legal name of immediate parent entity.	John Doe & Co	Information needed to identify and, if nec- essary, communicate with counterparty.	Varchar(200).	
CP.10 ..	Ultimate parent entity identi- fier.	666666666	Provide an identifier for the parent entity that is a member of the cor- porate group of the counterparty that is not controlled by another entity. Information needed to identify counterparty. Use LEI if ultimate parent entity has one.	Varchar(50).	

COUNTERPARTY MASTER TABLE—Continued

	Field	Example	Instructions and data application	Def	Validation
CP.11 ..	Has LEI been used for ultimate parent entity identifier?.	Y/N	Indicate whether the ultimate parent entity identifier is an LEI.	Char(1)	Should be "Y" or "N".
CP.12 ..	Legal name of ultimate parent entity.	John Doe & Co.	Information needed to identify and, if necessary, communicate with Counterparty.	Varchar(100).	

BOOKING LOCATION MASTER TABLE

	Field	Example	Instructions and data application	Def	Validation
BL.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
BL.2	Records entity identifier.	999999999	Provide LEI	Varchar(50)	Should be a valid entry in the Corporate Org Master Table.
BL.3	Internal booking location identifier.	New York, New York	Provide office where the position is booked. Information needed to determine the headquarters or branch where the position is booked, including the system on which the trade is booked, as well as the system on which the trade is settled.	Varchar(50).	
BL.4	Unique booking unit or desk identifier.	xxxxxx	Provide unit or desk at which the position is booked. Information needed to help determine purpose of position.	Varchar(50).	
BL.5	Unique booking unit or desk description.	North American trading desk.	Additional information to help determine purpose of position.	Varchar(50).	
BL.6	Booking unit or desk contact—phone.	1–999–999–9999	Information needed to communicate with the booking unit or desk.	Varchar(50).	
BL.7	Booking unit or desk contact—email.	*Desk@Desk.com*	Information needed to communicate with the booking unit or desk.	Varchar(100).	

SAFEKEEPING AGENT MASTER TABLE

	Field	Example	Instructions and data application	Def	Validation
SA.1	As of date	2015–01–05	Data extraction date	YYYY–MM–DD.	
SA.2	Safekeeping agent identifier.	888888888	Provide an identifier for the safekeeping agent. Use LEI if safekeeping agent has one.	Varchar(50).	
SA.3	Legal name of safekeeping agent.	John Doe & Co	Information needed to identify and, if necessary, communicate with the safekeeping agent.	Varchar(200).	
SA.4	Point of contact—name.	John Doe	Information needed to identify and, if necessary, communicate with the safekeeping agent.	Varchar(200).	

SAFEKEEPING AGENT MASTER TABLE—Continued

	Field	Example	Instructions and data application	Def	Validation
SA.5	Point of contact—address.	123 Main St, City, State Zip Code.	Information needed to identify and, if necessary, communicate with the safekeeping agent.	Varchar(100).	
SA.6	Point of contact—phone.	1–999–999–9999	Information needed to identify and, if necessary, communicate with the safekeeping agent.	Varchar(50).	
SA.7	Point of contact—email.	*Jdoe@JohnDoe.com*	Information needed to identify and, if necessary, communicate with the safekeeping agent.	Varchar(100).	

DETAILS OF FORMATS

Format	Content in brief	Additional explanation	Examples
YYYY–MM–DD	Date	YYYY = four digit date, MM = 2 digit month, DD = 2 digit date	2015–11–12
Num (25,5)	Up to 25 numerical characters including 5 decimals.	Up to 20 numerical characters before the decimal point and up to 5 numerical characters after the decimal point. The dot character is used to separate decimals.	1352.67 12345678901234567890.12345 0 −20000.25 −0.257
Char(3)	3 alphanumeric characters	The length is fixed at 3 alphanumeric characters.	USD X1X 999
Varchar(25)	Up to 25 alphanumeric characters.	The length is not fixed but limited at up to 25 alphanumeric characters.	asgaGEH3268EFdsagtTRCF543

PART 373—CREDIT RISK RETENTION

Subpart A—Authority, Purpose, Scope and Definitions

Sec.
373.1   Purpose and scope.
373.2   Definitions.

Subpart B—Credit Risk Retention

373.3   Base risk retention requirement.
373.4   Standard risk retention.
373.5   Revolving pool securitizations.
373.6   Eligible ABCP conduits.
373.7   Commercial mortgage-backed securities.
373.8   Federal National Mortgage Association and Federal Home Loan Mortgage Corporation ABS.
373.9   Open market CLOs.
373.10   Qualified tender option bonds.

Subpart C—Transfer of Risk Retention

373.11   Allocation of risk retention to an originator.
373.12   Hedging, transfer and financing prohibitions.

Subpart D—Exceptions and Exemptions

373.13   Exemption for qualified residential mortgages.
373.14   Definitions applicable to qualifying commercial loans, commercial real estate loans, and automobile loans.
373.15   Qualifying commercial loans, commercial real estate loans, and automobile loans.
373.16   Underwriting standards for qualifying commercial loans.
373.17   Underwriting standards for qualifying CRE loans.
373.18   Underwriting standards for qualifying automobile loans.
373.19   General exemptions.
373.20   Safe harbor for certain foreign-related transactions.
373.21   Additional exemptions.
373.22   Periodic review of the QRM definition, exempted three-to-four unit residential mortgage loans, and community-focused residential mortgage exemption.

AUTHORITY: 12 U.S.C. 1811 *et seq.* and 3103 *et seq.*, and 15 U.S.C. 78o–11.

SOURCE: 79 FR 77740, Dec. 24, 2014, unless otherwise noted.