

SCHEDULE RC-H -- SELECTED BALANCE SHEET ITEMS FOR DOMESTIC OFFICES

General Instructions

Schedule RC-H is applicable only to banks filing the FFIEC 031 report forms.

For the following items, report balances outstanding in the bank's *domestic offices only*.

Item Instructions

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- 1 **Customers' liability to this bank on acceptances outstanding.** Report the amount in domestic offices of the reporting bank of customers' liability on drafts and bills of exchange that have been accepted by the reporting bank, or by others for its account, and are outstanding. See the Glossary entry for "bankers acceptances" for further information.
- 2 **Bank's liability on acceptances executed and outstanding.** Report the amount of liability represented by drafts and bills of exchange that have been accepted by domestic offices of the reporting bank, or by others for the account of such offices, and are outstanding. See the Glossary entry for "bankers acceptances" for further information.
- 3 **Securities purchased under agreements to resell.** Report the amount of securities purchased under agreements to resell (as defined for Schedule RC, item 3.b) held in domestic offices of the reporting bank. See the Glossary entry for "repurchase/resale agreements" for further information.
- 4 **Securities sold under agreements to repurchase.** Report the amount of securities sold under agreements to repurchase (as defined for Schedule RC, item 14.b) held in domestic offices of the reporting bank. See the Glossary entry for "repurchase/resale agreements" for further information.
- 5 **Other borrowed money.** Report the amount of other borrowed money (as defined for Schedule RC, item 16, "Other borrowed money") held in domestic offices of the reporting bank.
- 6 **Net due from own foreign offices, Edge and Agreement subsidiaries, and IBFs.** (See the instructions following item 7 of this schedule.)

OR

- 7 **Net due to own foreign offices, Edge and Agreement subsidiaries, and IBFs.** Report in the appropriate item *either* the "net due from" (item 6) or the "net due to" (item 7) position of

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7 the domestic offices of the bank relative to all the bank's Edge and Agreement subsidiaries, foreign branches, IBFs, consolidated foreign subsidiaries, and branches in Puerto Rico and U.S. territories and possessions. These items must reflect all intrabank transactions of domestic offices with such other offices of the reporting bank, including investments (both equity and debt) in consolidated foreign subsidiaries. All other items in the Report of Condition (except for the memorandum item below) must exclude intrabank transactions.

(cont.)

Calculate a *single* net amount for all the intrabank due to and due from positions of the domestic offices and enter it *either* in item 6 *or* in item 7 of this schedule, depending on the nature of the single net amount.

8 **Total assets.** Report the amount of total assets (as defined for Schedule RC, item 12, "Total assets") held in domestic offices of the reporting bank. For purposes of this report, "Net due from own foreign offices, Edge and Agreement subsidiaries, and IBFs" should be excluded from total assets in domestic offices.

9 **Total liabilities.** Report the amount of total liabilities (as defined for Schedule RC, item 21, "Total liabilities") held in domestic offices of the reporting bank. For purposes of this report, "Net due to own foreign offices, Edge and Agreement subsidiaries, and IBFs" should be excluded from total liabilities in domestic offices.

NOTE: Items 10 through 17 include held-to-maturity and available-for-sale securities in domestic offices. Report the amortized cost of both held-to-maturity and available-for-sale debt securities in these items. Report the historical cost of investments in mutual funds and other equity securities with readily determinable fair values in these items. These amounts will have been included in the amounts reported in Schedule RC-B, columns A and C.

10 **U.S. Treasury securities.** Report the amortized cost of both held-to-maturity and available-for-sale U.S. Treasury securities (as defined for Schedule RC-B, item 1) held in domestic offices of the reporting bank.

11 **U.S. Government agency obligations.** Report the amortized cost of both held-to-maturity and available-for-sale U.S. Government agency obligations (as defined for Schedule RC-B, items 2.a and 2.b) held in domestic offices of the reporting bank. Exclude mortgage-backed securities (report in Schedule RC-H, item 13 below).

12 **Securities issued by states and political subdivisions in the U.S.** Report the amortized cost of both held-to-maturity and available-for-sale securities issued by states and political subdivisions in the U.S. (as defined for Schedule RC-B, item 3) held in domestic offices of the reporting bank.

13 **Mortgage-backed securities:**

13.a **Pass-through securities.** Report in the appropriate subitem the amortized cost of both held-to-maturity and available-for-sale mortgage pass-through securities (as defined for Schedule RC-B, item 4.a) held in domestic offices of the reporting bank.

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- 13.a.(1)** **Issued or guaranteed by FNMA, FHLMC, or GNMA.** Report the amortized cost of both held-to-maturity and available-for-sale mortgage pass-through securities issued or guaranteed by the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), or the Government National Mortgage Association (GNMA) (as defined for Schedule RC-B, items 4.a.(1) and 4.a.(2)) held in domestic offices of the reporting bank.
- 13.a.(2)** **Other pass-through securities.** Report the amortized cost of both held-to-maturity and available-for-sale mortgage pass-through securities issued by non-U.S. Government issuers (as defined for Schedule RC-B, item 4.a.(3)) held in domestic offices of the reporting bank.
- 13.b** **Other mortgage-backed securities.** Report in the appropriate subitem the amortized cost of both held-to-maturity and available-for-sale mortgage-backed securities other than pass-through securities (as defined for Schedule RC-B, item 4.b) held in domestic offices of the reporting bank.
- 13.b.(1)** **Issued or guaranteed by FNMA, FHLMC, or GNMA.** Report the amortized cost of both held-to-maturity and available-for-sale collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities issued by the Federal National Mortgage Association (FNMA) or the Federal Home Loan Mortgage Corporation (FHLMC) or guaranteed by the Government National Mortgage Association (GNMA) (as defined for Schedule RC-B, item 4.b.(1)) held in domestic offices of the reporting bank. Also include REMICs issued by the U.S. Department of Veterans Affairs (VA) held in domestic offices of the reporting bank.
- 13.b.(2)** **All other mortgage-backed securities.** Report the amortized cost of both held-to-maturity and available-for-sale collateralized mortgage obligations (CMOs), real estate mortgage investment conduits (REMICs), CMO and REMIC residuals, and stripped mortgage-backed securities issued by non-U.S. Government issuers (as defined for Schedule RC-B, items 4.b.(2) and 4.b.(3)) held in domestic offices of the reporting bank.
- 14** **Other domestic debt securities (include domestic asset-backed securities).** Report the amortized cost of both held-to-maturity and available-for-sale asset-backed securities (as defined for Schedule RC-B, item 5) issued by issuers in the U.S. and "Other domestic debt securities" (as defined for Schedule RC-B, item 6.a) held in domestic offices of the reporting bank.
- 15** **Foreign debt securities (include foreign assets-backed securities).** Report the amortized cost of both held-to-maturity and available-for-sale asset-backed securities (as defined for Schedule RC-B, item 5) issued by non-U.S. issuers and foreign debt securities (as defined for Schedule RC-B, item 6.b) held in domestic offices of the reporting bank.
- 16** **Investments in mutual funds and other equity securities with readily determinable fair values.** Report the historical cost of all investments in mutual funds and other equity securities with readily determinable fair values (as defined for Schedule RC-B, item 7) held in domestic offices of the reporting bank.
- 17** **Total amortized (historical) cost of both held-to-maturity and available-for-sale securities.** Report the sum of items 10 through 16. This amount must be less than or equal to Schedule RC-B, item 8, the sum of columns A and C.

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- 18** **Equity securities that do not have readily determinable fair values.** Report the historical cost of equity securities without readily determinable fair values (as defined for Schedule RC-F, item 4) held in domestic offices of the reporting bank.