

FOCUS Report Part II

Beginning with reports filed for the period ending January 2019 and after, the FOCUS Report Part II is revised as follows:

Under the Statement of Financial Condition:

1. A new line is added to the Ownership Equity section that reads “E. Accumulated other comprehensive income.” (Box #1797)

The above change is illustrated in yellow highlight below:

<u>Ownership Equity</u>			
27. Sole proprietorship		\$ _____	1770
28. Partnership - limited partners	\$ _____	1020	1780
29. Corporation:			
A. Preferred stock			1791
B. Common stock			1792
C. Additional paid- in capital			1793
D. Retained Earnings			1794
E. Accumulated other comprehensive income			1797
F. Total			1795
G. Less capital stock in treasury		(_____)	1796
30. TOTAL OWNERSHIP EQUITY		\$ _____	1800
31. TOTAL LIABILITIES AND OWNERSHIP EQUITY		\$ _____	1810

OMIT PENNIES

Under the Statement of Income (Loss):

1. The title “STATEMENT OF INCOME (LOSS)” changes to “STATEMENT OF INCOME (LOSS) or STATEMENT OF COMPREHENSIVE INCOME (as defined in §210.1-02 of Regulation S-X), as applicable”;
2. The title “NET INCOME” above the line for Box #4210 changes to “NET INCOME/COMPREHENSIVE INCOME”;
3. The line “Net income (loss) after Federal income taxes and extraordinary items” (Box #4230) changes to “Net income (loss) after Federal income taxes”;
4. The line “Income (current monthly only) before provision for Federal income taxes and extraordinary items” changes to “Income (current month only) before provision for Federal income taxes” (Box #4211);
5. A new line “Other comprehensive income (loss)” (Box #4226) and a related line “After Federal income taxes of” (Box #4227) are added;
6. A new line “Comprehensive income (loss)” (Box #4228) is added;
7. The following line are changed to “[RESERVED]” on the Statement of Income:
 - “Extraordinary gains (losses)” (Box #4224) and the related line “After Federal income taxes of” (Box #4239);
 - “Cumulative effect of changes in accounting principles” (Box #4225).

The above changes are illustrated in yellow highlight below:

STATEMENT OF INCOME (LOSS) or STATEMENT OF COMPREHENSIVE INCOME

(as defined in §210.1-02 of Regulation S-X), as applicable

NET INCOME/COMPREHENSIVE INCOME

29. Income (loss) before Federal income taxes and items below (Item 12 less Item 28)	.....	\$	_____	4210
30. Provision for Federal Income taxes (for parent only)	.....		_____	4220
31. Equity in earnings (losses) of unconsolidated subsidiaries not included above	.....		_____	4222
a. After Federal income taxes of	.....		_____	4238
32. [RESERVED]				
a. [RESERVED]				
33. [RESERVED]				
34. Net income (loss) after Federal income taxes	.....	\$	_____	4230
35. Other comprehensive income (loss)	.....		_____	4226
a. After Federal income taxes of	.....		_____	4227
36. Comprehensive income (loss)	.....	\$	_____	4228

MONTHLY INCOME

37. Income (current month only) before provision for Federal income taxes	\$	_____	4211
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