

Foreign Banking Organization (FBO) Financial and Structure Reports

This chart contains a list of financial and structure reports that an FBO may have to file.
An FBO should contact the [Federal Reserve Bank in its District](#) if there are any questions.

Form	Report Title	Criteria for Filing	Submission	Frequency	Due to FRB
FR Y-7Q	The Capital and Asset Report for Foreign Banking Organizations	All foreign banking organizations (FBOs) that are organized under the laws of a foreign country and that are engaged in the business of banking in the United States through subsidiary banks, Edge or agreement corporations, subsidiary commercial lending companies, or their own branches or agencies. FBOs that have effectively elected to become financial holding companies (FHCs) file quarterly.	Hard Copy	Quarterly	Due 90 calendar days after the report date
FR Y-7Q	The Capital and Asset Report for Foreign Banking Organizations	All foreign banking organizations (FBOs) that are organized under the laws of a foreign country and that are engaged in the business of banking in the United States through subsidiary banks, Edge or agreement corporations, subsidiary commercial lending companies, or their own branches or agencies. FBOs that have not elected to become financial holding companies (FHCs) file annually.	Hard Copy	Annually	Due 90 calendar days after the report date
FR Y-7N	Financial Statements of U.S. Nonbank Subsidiaries Held by Foreign Banking Organizations	Each top-tier foreign banking organization (FBO) must file quarterly for each U.S. nonbank subsidiary it owns or controls that meets one of the following criteria: 1) total assets of the nonbank subsidiary are equal to or greater than \$1 billion, or 2) the nonbank subsidiary's off-balance-sheet activities are equal to or greater than \$5 billion	Hard Copy or Electronic	Quarterly - detailed	Due 60 days after 3/31, 6/30, 9/30 and 12/31
FR Y-7N	Financial Statements of U.S. Nonbank Subsidiaries Held by Foreign Banking Organizations	A non-bank subsidiary that does not meet any of the criteria to file quarterly, but has total assets greater than or equal to \$250 million (but less than \$1 billion) must file the entire report annually.	Hard Copy or Electronic	Annually - detailed	Due 60 calendar days after 12/31
FR Y-7NS	Abbreviated Financial Statements of U.S. Nonbank Subsidiaries Held by Foreign Banking Organizations	A nonbank subsidiary that does not meet the criteria to file the detailed report, but does have total assets equal to or greater than \$50 million (but less than \$250 million).	Hard Copy	Annually	Due 60 calendar days after 12/31
FR Y-7	Annual Report of Foreign Banking Organizations	Foreign banking organizations (FBOs) that have a U.S. banking presence unless the FBO does not meet the requirements of and is not treated as a qualifying FBO under section 211.23 of Regulation K. An FBO that does not meet the requirements and is not treated as a qualifying FBO must file the Annual Report of Bank Holding Companies (FR Y-6) instead of the FR Y-7.	Hard Copy	Annually	Due four months after the FBO's fiscal year end
FR Y-10	Report of Changes in Organizational Structure	All top-tier BHCs, including FHCs; state member banks that are not controlled by a BHC or an FBO; Edge and agreement corporations that are not controlled by a member bank, a domestic BHC, or an FBO; nationally chartered banks, with regard to their foreign investments only, that are not controlled by a BHC or an FBO; and FBOs.	Hard Copy or Electronic	Event generated	Due 30 calendar days after a reportable event