

**FOCUS Report Part IIA**

Beginning with reports filed for the period ending January 2019 and after, the FOCUS Report Part IIA 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>			
21. Sole proprietorship	.....	\$	1770
22. Partnership (limited partners)	.....	\$	1780
23. 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
24. TOTAL OWNERSHIP EQUITY	.....	\$	1800
25. 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 lines 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**

17. Net Income (loss) before Federal income taxes and items below (Item 9 less Item 16)	.....	\$	<u>4210</u>
18. Provision for Federal income taxes (for parent only)	.....		<u>4220</u>
19. Equity in earnings (losses) of unconsolidated subsidiaries not included above	.....		<u>4222</u>
a. After Federal income taxes of	.....		<u>4238</u>
20. [RESERVED]			
a. [RESERVED]			
21. [RESERVED]			
22. Net income (loss) after Federal income taxes	.....	\$	<u>4230</u>
23. Other comprehensive income (loss)	.....		<u>4226</u>
a. After Federal income taxes of	.....		<u>4227</u>
24. Comprehensive income (loss)	.....	\$	<u>4228</u>

**MONTHLY INCOME**

25. Income (current month only) before provision for Federal income taxes	.....	\$	<u>4211</u>
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