THE **FEDERAL RESERVE**
Reporting Central

File Upload User Guide

FR 2314
Financial Statements of
Foreign Subsidiaries of U.S. Banking Organizations

and

FR 2314S
Abbreviated Financial Statements of
Foreign Subsidiaries of U.S. Banking Organizations

Federal Reserve System

STATISTICS FUNCTION
March 31, 2019

Overview

The Federal Reserve System's Reporting Central Application provides the ability to submit spreadsheet files (e.g., Microsoft Excel) via the internet. As a result, reporting institutions that use a spreadsheet to prepare their data will not have to key their data into a web page form. While this feature was provided for reporting institutions using spreadsheets, the file can be created by any other backend system that a reporting institution uses to generate its data.

This document provides the required file format for submitting the data via Reporting Central and shows how a reporting institution can create the file from a spreadsheet for the *FR 2314— Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations* and the *FR2314S—Abbreviated Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations*. Formulas were used to pull the data from the spreadsheet worksheets containing the data and format them for transmission to Reporting Central.

Microsoft Excel was used in this example but the same process can be applied to other spreadsheet software. The method used to create the file is at the discretion of the reporter. This guide assumes that the data already exist in spreadsheet form.

How to create a text file from a spreadsheet for the FR 2314

The FR 2314 is comprised of multiple schedules and several hundred financial and text fields. To minimize issues with problems arising during the creation of the Reporting Central text file, it is strongly recommended reporting institutions follow the process described below.

> **NOTE** Only one file upload can be submitted for each individual respondent and as of date. It is no longer possible to submit multiple branches or agencies in a single file.

Field Labels

The identifying label for both financial and text data is the four-character and eight-character MDRM descriptor listed in *Appendix A*. Reporting Central uses the 8-character MDRM to identify individual report items. For File Upload, Reporting Central allows you to use either the **Reporting Central format** or the **CIPS format**.

Field Values

Financial data fields can have either positive, negative, zero, or null values. These values are formatted differently in the Reporting Central and CIPS upload files.

Table 1. Format Differences for Financial Data Item Values

Financial Data Item Value	Reporting Central Format	CIPS Format
Positive	[leave value as is]	Precede by plus (+) sign
Negative	Precede by minus (-) sign	Precede by minus (-) sign
Zero	0	+0
Null (or blank)	[leave blank]	-0

Step 1 – Create Data Listing

Since it is presumed that the reporter already has the report data in spreadsheet format, all subsequent steps in this guide are based on using this report data as the source. The first step recommended is to create a sequential listing of all the items containing the item number, the eight-character MDRM, item description, and item value.

It is easier if you list all of the financial data items first and then the text items after that.

Both the **Reporting Central file format** and the **CIPS file format** use the eight-character MDRM (see *Column E* below).

	A	B	C	D	E	F	G	H
1								
2		FR 2314 - Financial Statements of Foreign Subsidiaries of U.S. Banking Organizations						
3								
4			Responder	9999999999				
5			Series Nan	FR2314				
6			As of Date	6/30/2014			Dollar Amount	
7							in Thousands	
8			1A	SUBIA028	Interest and fee income from nonrelated organizations		100	
9			1B	SUBIA029	Interest and fee income from related organizations		10	
10			1C	SUBI4107	Total interest income		110	
11			2A	SUBIA030	Interest expense pertaining to nonrelated organizations		50	
12			2B	SUBIA031	Interest expense pertaining to related organizations		0	
13			2C	SUBI4073	Total interest expense		50	
14			3	SUBI4074	Net interest Income		60	
15			4	SUBI4230	Provision for loan and lease losses		30	

			G	H	I
346		TEXT FIELDS			
347		SUBSC490	Name of Officer	John Smith	
348		TEXT9010	Legal Title of Parent USBO	Your Parent USBO	
349		TEXT9110	Street Address	329 Main Street	
350		TEXT9130	City	Your Town	
351		TEXT9200	State	YS	
352		TEXT9220	Zip Code	94110	
353					

> **NOTE** Adding additional information to this spreadsheet (like item description and item number) can make items easier to identify and help troubleshoot potential problems. However, this information is completely optional.

Step 2 – Link and Format Data Cells

In Sheet 2 of the workbook, all of the financial and text items will be linked to cells in Sheet 1 and formatting characters inserted to aid in the creation of the final text file. Note that the formatting of item values in the **Reporting Central upload file** differs from that of the **CIPS upload file**.

RC Format —Sheet 2
will look like this:

	A	B	C	D	E
1	="L"&Sheet1!E8&"+"&Sheet1!G8				
2	="L"&Sheet1!E9&"+"&Sheet1!G9				
3	="L"&Sheet1!E10&"+"&Sheet1!G10				
4	="L"&Sheet1!E11&"+"&Sheet1!G11				
5	="L"&Sheet1!E12&"+"&Sheet1!G12				
6	="L"&Sheet1!E13&"+"&Sheet1!G13				
7	="L"&Sheet1!E14&"+"&Sheet1!G14				
8	="L"&Sheet1!E15&"+"&Sheet1!G15				

CIPS Format —Sheet 2
will look like this:

	A	B	C	D
1	=Sheet1!E8&"+"&Sheet1!G8&","			
2	=Sheet1!E9&"+"&Sheet1!G9&","			
3	=Sheet1!E10&"+"&Sheet1!G10&","			
4	=Sheet1!E11&"+"&Sheet1!G11&","			
5	=Sheet1!E12&"+"&Sheet1!G12&","			
6	=Sheet1!E13&"+"&Sheet1!G13&","			
7	=Sheet1!E14&"+"&Sheet1!G14&","			

This code is repeated for all fields. Once all fields have been linked, you can create the text file.

Reporting Central – Data Format

- "L" is the separator between data items.
- Eight-character MDRM.
- "+" represents the maximum number of columns on the report form into which financial data can be entered. If a report section contains less number of columns than another section that has the maximum number, each item still must contain the maximum number of +'s.
- Financial data is entered after each "+".
- Text data entry is preceded by two underscores and followed by two underscores.

For Example

Reporting Central Financial Data Excel Formula: `="L"&Sheet1!E8&"+"&Sheet1!G8`
Translates to: `LSUBIA028+100`

Reporting Central Text Data Excel Formula: `="L"&Sheet1!E347&"__"&Sheet1!G347&"__"`
Translates to: `LSUBSC490__John Smith__`

CIPS – Data Format

- Data items are separated by commas.
- Eight-character MDRM.
- "+" is placed between the MDRM and the data value.
- Null values are represented by "-0" and are not preceded by the "+" sign.
- Text data values are preceded by a single underscore and followed by two underscores

For Example

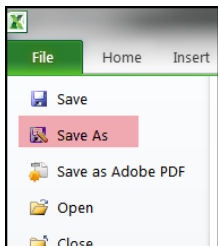CIPS Financial Data Excel Formula: `=Sheet1!E8&"+"&Sheet1!G8&","`
Translates to: `SUBIA028+100,`

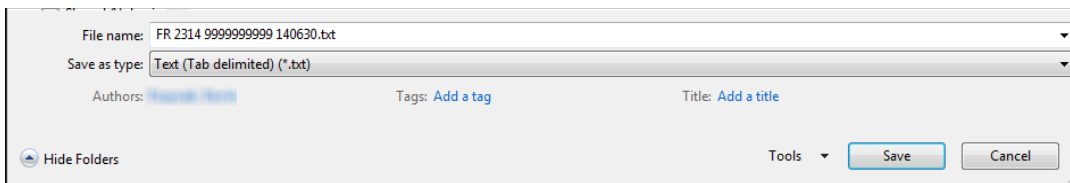CIPS Text Data Excel Formula: `=Sheet1!E347&"+_"&Sheet1!G347&"__,"`
Translates to: `SUBSC490+_John Smith__,`
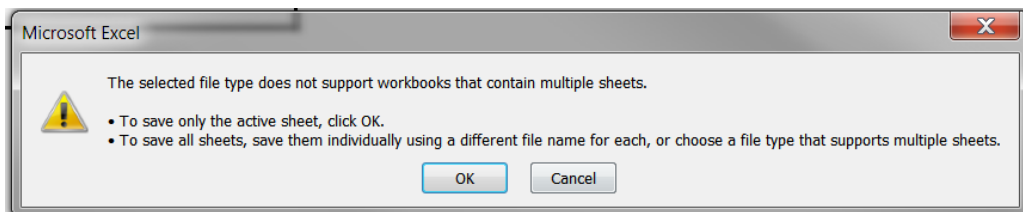
Step 3 – Create the Text File

After saving the file in spreadsheet format the text file can be created by first navigating to the File tab.
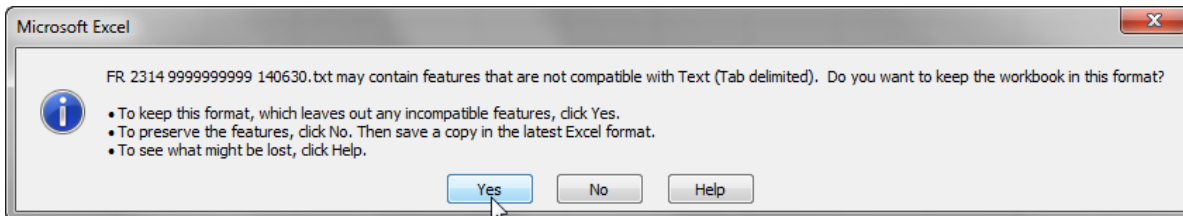

Then selecting the 'Save As' option and indicating the file type as 'Text (Tab delimited) (*.txt).'

A message will appear indicating that this file selection does not support workbooks with multiple worksheets, select 'OK.'

An additional message will be displayed concerning incompatibility features, select 'Yes.'

## Step 4 – Format the Text File and Add Header Record

The text file will have been created and will look like this (the example shows the CIPS upload file, but the Reporting Central format will look similar except for the formatting differences discussed above). If the generation of this file includes quotation marks (see below) at the beginning and the end of the file, you will need to remove them before continuing.
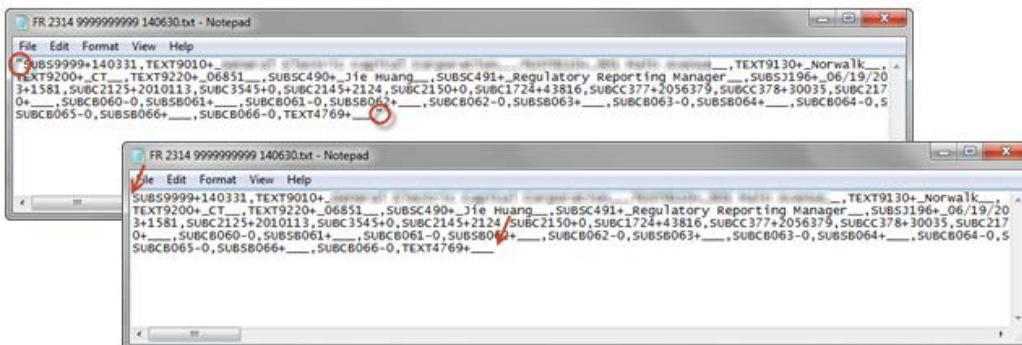
The next step is to add the header record.

The **Reporting Central file header** record consists of the following items:
- the first 10 characters are the RSSD ID with leading zeroes
- the next 10 characters are the report series name **FR2314**, followed by four spaces
- the report as-of date, in MM-DD-YYYY.
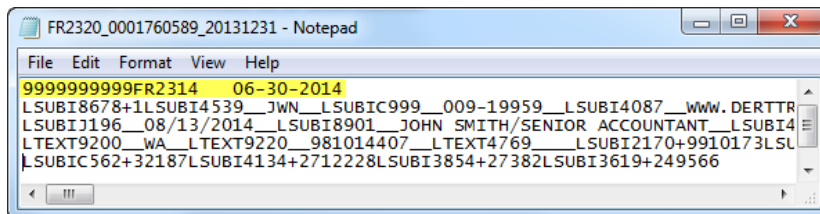
The **CIPS file header record** consists of the following items, all separated by a comma (","):
- the series password that is provided by the Federal Reserve Bank analyst—it must be exactly eight characters in length and spaces should be inserted if the actual password is shorter

- the report series name **FR2314**
- the report as-of date, in YYMMDD format
- the reporter RSSD ID—it must be ten digits in length and should be prefixed by leading zeroes if shorter
- the date stamp, in YYMMDD format
- the time stamp, in HHMMSS format, then add two zeroes at the end.

The final step in formatting the CIPS file is to enclose the entire file in parentheses by inserting a left parenthesis at the beginning of the file and a right parenthesis at the end of the file.
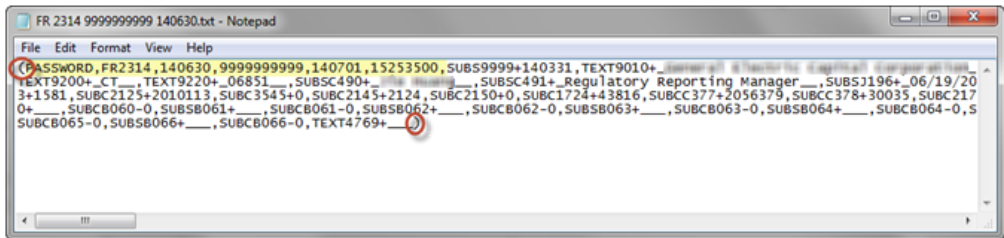
Step 5 – Reporting Central Submission

In Reporting Central, select the File Upload tab and then click the **Browse…** button. Then, navigate to the stored text file and select the filename so it appears in the **File:** box. Select **Open** to choose the file. In Reporting Central, select **Continue** to upload the file.
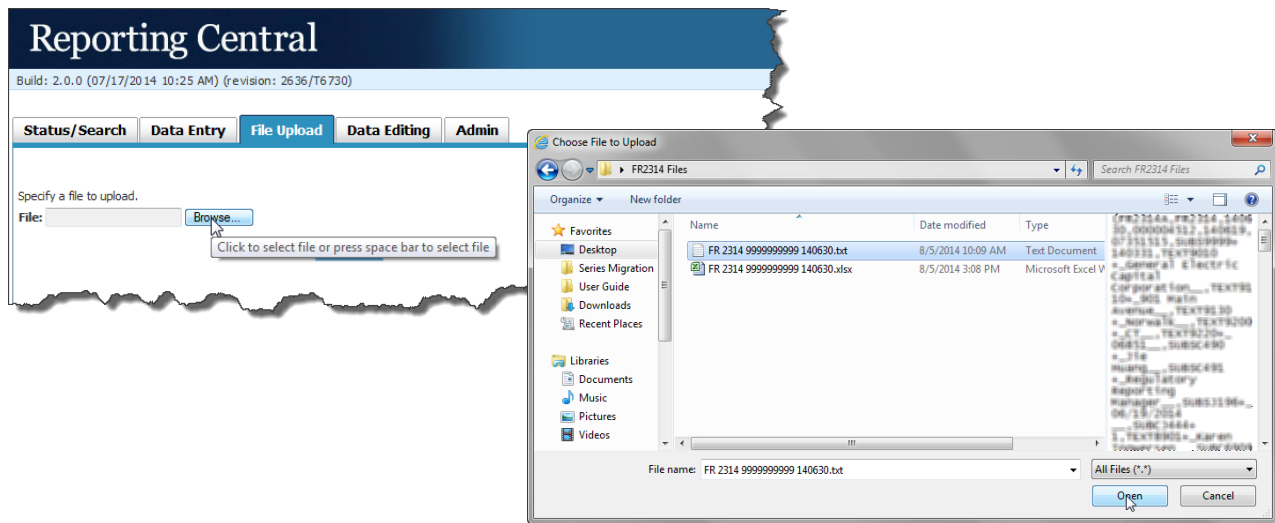
If there are no formatting issues during the file upload the data will load directly into the report screen.
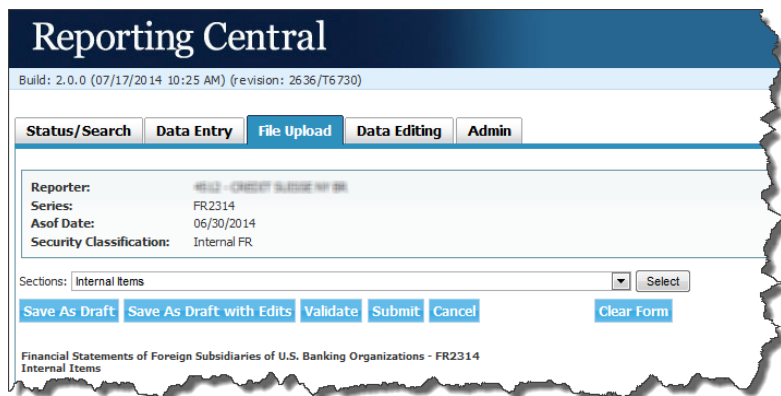
The report data can then be validated and saved. If errors exist in the text file, error messages will appear in the file upload window, which can be used to troubleshoot any formatting issues.

How to create a Text file from a spreadsheet for the FR 2314S

All of the formatting requirements that apply to the FR 2314 report also apply to the FR 2314S. The only difference is to the field labels and the file header information.

Field Labels

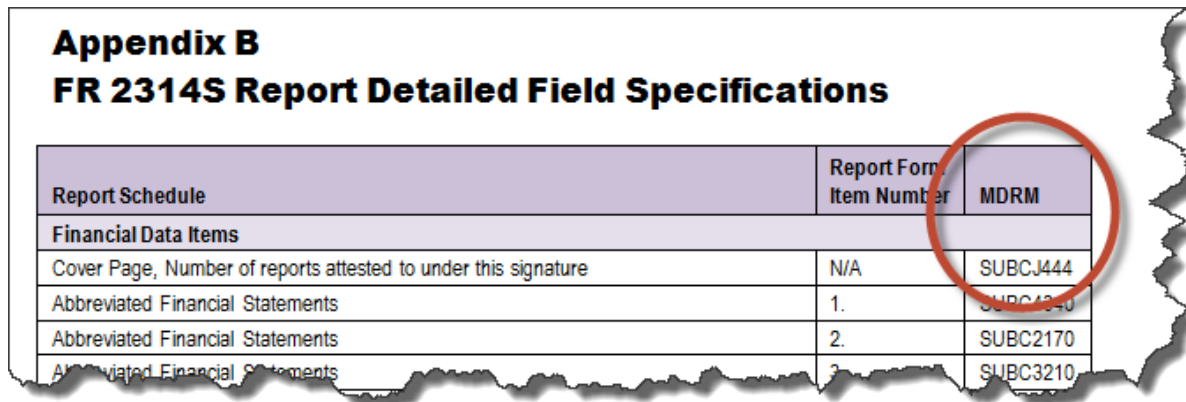The MDRM field labels for the FR 2314S can be found in *Appendix B*.

Appendix B
FR 2314S Report Detailed Field Specifications

Report Schedule	Report Form Item Number	MDRM
Financial Data Items		
Cover Page, Number of reports attested to under this signature	N/A	SUBCJ444
Abbreviated Financial Statements	1.	SUBC4340
Abbreviated Financial Statements	2.	SUBC2170
Abbreviated Financial Statements	3.	SUBC3210

File Header

The file header should be formatted as follows, for both the *Reporting Central* and the *CIPS* file uploads.

The **Reporting Central file header record** consists of the following items:
- the first 10 characters are the RSSD ID with leading zeroes
- the next 10 characters are the report series name `FR2314S`, followed by three spaces
- the report as-of date, in MM-DD-YYYY.

The **CIPS file header record** consists of the following items, all separated by a comma (","):
- the series password that is provided by the Federal Reserve Bank analyst—it must be exactly eight characters in length and spaces should be inserted if the actual password is shorter
- the report series name `FR2314`
- the report as-of date, in YYMMDD format
- the reporter RSSD ID—it must be ten digits in length and should be prefixed by leading zeroes if shorter
- the date stamp, in YYMMDD format
- the time stamp, in HHMMSS format, then add two zeroes at the end.

Appendix A — FR 2314 Report Detailed Field Specifications

FR 2314 Report Schedule	Report Form Item Number	Item Limit [1]	MDRM
Financial Data Items			
Cover Page, Number of reports attested to under this signature	N/A	3,0	SUBCJ444
Cover Page, Filing criteria for December report only	N/A	1,0	SUBC6909
Schedule IS, Income Statement	1.a.	14,0	SUBIA028
Schedule IS, Income Statement	1.b.	14,0	SUBIA029
Schedule IS, Income Statement	1.c.	14,0	SUBI4107
Schedule IS, Income Statement	2.a.	14,0	SUBIA030
Schedule IS, Income Statement	2.b.	14,0	SUBIA031
Schedule IS, Income Statement	2.c.	14,0	SUBI4073
Schedule IS, Income Statement	3.	14,0	SUBI4074
Schedule IS, Income Statement	4.	14,0	SUBIJJ33 [2]
Schedule IS, Income Statement	5.c.	14,0	SUBI4079
Schedule IS, Income Statement	5.b.	14,0	SUBI4619
Schedule IS, Income Statement	5.a.(1)	14,0	SUBI4070
Schedule IS, Income Statement	5.a.(2)	14,0	SUBI4080
Schedule IS, Income Statement	5.a.(3)	14,0	SUBIA220
Schedule IS, Income Statement	5.a.(4)	14,0	SUBIB490
Schedule IS, Income Statement	5.a.(5)	14,0	SUBIB491
Schedule IS, Income Statement	5.a.(6)	14,0	SUBIB492
Schedule IS, Income Statement	5.a.(7)	14,0	SUBIB493
Schedule IS, Income Statement	5.a.(8)	14,0	SUBIB494
Schedule IS, Income Statement	5.a.(9)	14,0	SUBIC887
Schedule IS, Income Statement	5.a.(10)	14,0	SUBIB497
Schedule IS, Income Statement	6.	14,0	SUBI4091
Schedule IS, Income Statement	7.a.	14,0	SUBIA034
Schedule IS, Income Statement	7.b.	14,0	SUBIC376
Schedule IS, Income Statement	7.c.	14,0	SUBI4093
Schedule IS, Income Statement	8.	14,0	SUBI3631 [3]
Schedule IS, Income Statement	8.a	14,0	SUBIHT69 [4]
Schedule IS, Income Statement	8.b	14,0	SUBIHT70 [5]
Schedule IS, Income Statement	8.c	14,0	SUBI4301 [6]
Schedule IS, Income Statement	9.	14,0	SUBI4302

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[1] Item limits for Financial Data items are provided in (x,y) format, where "x" is the maximum number of digits/characters allowed for the item, "y" is the maximum number of digits allowed after the decimal, and subtracting "y" from "x" is the maximum number of digits allowed before the decimal.

[2] SUBIJJ33 replaced SUBI4230 in this section, effective 09/30/2019.

[3] SUBI3631 has been retired. It was last used on the FR 2314 report on 03/31/2018.

[4] SUBIHT69 became an FR 2314 report item, effective 06/30/2018.

[5] SUBIHT70 became an FR 2314 report item, effective 06/30/2018.

[6] SUBI4301 became an FR 2314 report item, effective 06/30/2018.

FR 2314 Report Schedule	Report Form Item Number	Item Limit [1]	MDRM
Schedule IS, Income Statement	10.	14,0	SUBI4320 [7]
Schedule IS, Income Statement	10.	14,0	SUBIFT28 [8]
Schedule IS, Income Statement	11.	14,0	SUBI3147
Schedule IS, Income Statement	12.	14,0	SUBI4340
Schedule IS, Income Statement	M.1.	14,0	SUBIF228
Schedule IS, Income Statement	M.2.	14,0	SUBIJ980
Schedule IS-A, Changes in Equity Capital	1.	14,0	SUBI3217
Schedule IS-A, Changes in Equity Capital	2.	14,0	SUBT4340
Schedule IS-A, Changes in Equity Capital	3.	14,0	SUBIA035
Schedule IS-A, Changes in Equity Capital	4.	14,0	SUBI4598
Schedule IS-A, Changes in Equity Capital	5.	14,0	SUBIB511
Schedule IS-A, Changes in Equity Capital	6.	14,0	SUBI3581
Schedule IS-A, Changes in Equity Capital	7.	14,0	SUBT3210
Schedule IS-B, Changes in Allowance for Credit Losses	1 (A)	14,0	SUBI3124
Schedule IS-B, Changes in Allowance for Credit Losses	2 (A)	14,0	SUBI4605
Schedule IS-B, Changes in Allowance for Credit Losses	3 (A)	14,0	SUBIC079
Schedule IS-B, Changes in Allowance for Credit Losses	4 (A)	14,0	SUBI4230
Schedule IS-B, Changes in Allowance for Credit Losses	5 (A)	14,0	SUBI4815
Schedule IS-B, Changes in Allowance for Credit Losses	6 (A)	14,0	SUBT3123
Schedule IS-B, Changes in Allowance for Credit Losses	1 (B)	14,0	SUBIJH88
Schedule IS-B, Changes in Allowance for Credit Losses	2 (B)	14,0	SUBIJH89
Schedule IS-B, Changes in Allowance for Credit Losses	3 (B)	14,0	SUBIJH92
Schedule IS-B, Changes in Allowance for Credit Losses	4 (B)	14,0	SUBIJH90
Schedule IS-B, Changes in Allowance for Credit Losses	5 (B)	14,0	SUBIJH91
Schedule IS-B, Changes in Allowance for Credit Losses	6 (B)	14,0	SUBIJH93
Schedule IS-B, Changes in Allowance for Credit Losses	1 (C)	14,0	SUBIJH94
Schedule IS-B, Changes in Allowance for Credit Losses	2 (C)	14,0	SUBIJH95
Schedule IS-B, Changes in Allowance for Credit Losses	3 (C)	14,0	SUBIJH98
Schedule IS-B, Changes in Allowance for Credit Losses	4 (C)	14,0	SUBIJH96
Schedule IS-B, Changes in Allowance for Credit Losses	5 (C)	14,0	SUBIJH97
Schedule IS-B, Changes in Allowance for Credit Losses	6 (C)	14,0	SUBIJH99
Schedule IS-B, Changes in Allowance for Credit Losses	M.1	14,0	SUBIJJ02
Schedule IS-B, Changes in Allowance for Credit Losses	M.2	14,0	SUBIJJ03
Schedule BS, Balance Sheet	1.	14,0	SUBC0010
Schedule BS, Balance Sheet	2.a.	14,0	SUBCJJ34 [9]
Schedule BS, Balance Sheet	2.b.	14,0	SUBC1773
Schedule BS, Balance Sheet	2.c.	14,0	SUBCJA22 [10]
Schedule BS, Balance Sheet	3.a.	14,0	SUBC2122
Schedule BS, Balance Sheet	3.b.	14,0	SUBC3123
Schedule BS, Balance Sheet	3.c.	14,0	SUBC2125

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[7] SUBI4320 has been retired. It was last used on the FR 2314 report on 12/31/2017.

[8] SUBIFT28 became an FR 2314 report item, effective 03/31/2018.

[9] SUBC1754 became SUBCJJ34, effective 03/31/2019.

[10] SUBCJA22 became an FR 2314 report item, effective 06/30/2018.

FR 2314 Report Schedule	Report Form Item Number	Item Limit [1]	MDRM
Schedule BS, Balance Sheet	4.	14,0	SUBC3545
Schedule BS, Balance Sheet	5.	14,0	SUBC2145
Schedule BS, Balance Sheet	6.	14,0	SUBC2150
Schedule BS, Balance Sheet	7.	14,0	SUBC1724
Schedule BS, Balance Sheet	8.	14,0	SUBCC377
Schedule BS, Balance Sheet	9.	14,0	SUBCC378
Schedule BS, Balance Sheet	10.	14,0	SUBC2170
Schedule BS, Balance Sheet	11.	14,0	SUBC3548
Schedule BS, Balance Sheet	12.	14,0	SUBCC379
Schedule BS, Balance Sheet	13.	14,0	SUBC1729
Schedule BS, Balance Sheet	14.	14,0	SUBC2750
Schedule BS, Balance Sheet	15.	14,0	SUBCA012
Schedule BS, Balance Sheet	16.	14,0	SUBCC380
Schedule BS, Balance Sheet	17.	14,0	SUBC2948
Schedule BS, Balance Sheet	18.a.	14,0	SUBC3230
Schedule BS, Balance Sheet	18.b.	14,0	SUBC3240
Schedule BS, Balance Sheet	18.c.	14,0	SUBC3247
Schedule BS, Balance Sheet	18.d.	14,0	SUBCB530
Schedule BS, Balance Sheet	18.e.	14,0	SUBCF033
Schedule BS, Balance Sheet	18.f.	14,0	SUBCA130
Schedule BS, Balance Sheet	18.g.	14,0	SUBC3210
Schedule BS, Balance Sheet	19.	14,0	SUBC3300
Schedule BS, Balance Sheet	20.	14,0	SUBC3817
Schedule BS, Balance Sheet	21.	14,0	SUBCA013
Schedule BS, Balance Sheet	22.	14,0	SUBCA014
Schedule BS, Balance Sheet	23.	14,0	SUBC3411
Schedule BS, Balance Sheet	24.	14,0	SUBC3415
Schedule BS, Balance Sheet	25.	14,0	SUBCA015
Schedule BS, Balance Sheet	26.a.	14,0	SUBCA098
Schedule BS, Balance Sheet	26.b.	14,0	SUBCA099
Schedule BS, Balance Sheet	27.	14,0	SUBC3450
Schedule BS, Balance Sheet	28.	14,0	SUBC3826
Schedule BS, Balance Sheet	29.	14,0	SUBC3829
Schedule BS, Balance Sheet	30.	14,0	SUBCA100
Schedule BS, Balance Sheet	M.1.a.	14,0	SUBCF819
Schedule BS, Balance Sheet	M.1.b.	14,0	SUBCF820
Schedule BS-A, Loans and Lease Financing Receivables	1.	14,0	SUBC1410
Schedule BS-A, Loans and Lease Financing Receivables	2.	14,0	SUBC3622
Schedule BS-A, Loans and Lease Financing Receivables	3.	14,0	SUBC3623
Schedule BS-A, Loans and Lease Financing Receivables	4.	14,0	SUBC1975
Schedule BS-A, Loans and Lease Financing Receivables	5.	14,0	SUBCA017
Schedule BS-A, Loans and Lease Financing Receivables	6.	14,0	SUBT2122
Schedule BS-A, Loans and Lease Financing Receivables	7.c.	14,0	SUBC1403
Schedule BS-A, Loans and Lease Financing Receivables	7.a.	14,0	SUBC1406
Schedule BS-A, Loans and Lease Financing Receivables	7.b.	14,0	SUBC1407
Schedule BS-A, Loans and Lease Financing Receivables	7.d.	14,0	SUBCJ979
Schedule BS-A, Loans and Lease Financing Receivables	M.1.a.	14,0	SUBCF230
Schedule BS-A, Loans and Lease Financing Receivables	M.1.b.	14,0	SUBCF231

FR 2314 Report Schedule	Report Form Item Number	Item Limit [1]	MDRM
Schedule BS-A, Loans and Lease Financing Receivables	M.1.c.	14,0	SUBCF232
Schedule BS-M, Memoranda	5.e.	14,0	SUBC2143
Schedule BS-M, Memoranda	4.e.	14,0	SUBCA210
Schedule BS-M, Memoranda	1.b.(2)	14,0	SUBC0074
Schedule BS-M, Memoranda	1.b.(1)	14,0	SUBC0073
Schedule BS-M, Memoranda	1.a.	14,0	SUBC0069
Schedule BS-M, Memoranda	2.	14,0	SUBC0091
Schedule BS-M, Memoranda	3.	14,0	SUBC0399
Schedule BS-M, Memoranda	4.f.(1)(a)	14,0	SUBCF639
Schedule BS-M, Memoranda	4.f.(1)(b)	14,0	SUBCF640
Schedule BS-M, Memoranda	4.a.	14,0	SUBC5468
Schedule BS-M, Memoranda	4.b.	14,0	SUBC5469
Schedule BS-M, Memoranda	4.c.	14,0	SUBC5470
Schedule BS-M, Memoranda	4.d.	14,0	SUBC5477
Schedule BS-M, Memoranda	4.g.	14,0	SUBC5478
Schedule BS-M, Memoranda	4.f	14,0	SUBCG208
Schedule BS-M, Memoranda	5.b.	14,0	SUBCA022
Schedule BS-M, Memoranda	5.c.	14,0	SUBCA023
Schedule BS-M, Memoranda	5.d.	14,0	SUBCA024
Schedule BS-M, Memoranda	5.a.	14,0	SUBCB556
Schedule BS-M, Memoranda	6.	14,0	SUBC2200
Schedule BS-M, Memoranda	7.	14,0	SUBCC381
Schedule BS-M, Memoranda	8.a.	14,0	SUBCA025
Schedule BS-M, Memoranda	8.b.	14,0	SUBCA026
Schedule BS-M, Memoranda	8.c.	14,0	SUBCA027
Notes to Financial Statements	1.	14,0	SUBCB057
Notes to Financial Statements	2.	14,0	SUBCB058
Notes to Financial Statements	3.	14,0	SUBCB059
Notes to Financial Statements	4.	14,0	SUBCB060
Notes to Financial Statements	5.	14,0	SUBCB061
Notes to Financial Statements	6.	14,0	SUBCB062
Notes to Financial Statements	7.	14,0	SUBCB063
Notes to Financial Statements	8.	14,0	SUBCB064
Notes to Financial Statements	9.	14,0	SUBCB065
Notes to Financial Statements	10.	14,0	SUBCB066
Text Items			
Cover Page, Printed Name of Officer	N/A	72	SUBSC490
Cover Page, Title of Officer	N/A	72	SUBSC491
Cover Page, Date of Signature (MM/DD/YYYY)	N/A	10	SUBSJ196
Cover Page, Legal Name of Parent USBO	N/A	72	RSSD9017
Cover Page, Mailing Address of Parent USBO	N/A	72	RSSD9110
Cover Page, City of Parent USBO	N/A	30	RSSD9130
Cover Page, State of Parent USBO	N/A	2	RSSD9200
Cover Page, Zip Code of Parent USBO	N/A	30	RSSD9220
Cover Page, Name/Title of Person in to whom questions about report should be directed	N/A	72	SUBS8901
Cover Page, Area Code/Phone Number of Person to contact about report	N/A	30	SUBS8902

FR 2314 Report Schedule	Report Form Item Number	Item Limit [1]	MDRM
Cover Page, Area Code/Fax Number of Person to contact about report	N/A	30	SUBS9116
Cover Page, Email Address of Person to Contact about report	N/A	72	SUBS4086
Cover Page, Legal Name of Foreign Subsidiary	N/A	72	TEXT9012
Cover Page, Former Name of Foreign Subsidiary from previous report, if changed	N/A	72	TEXT9023
Cover Page, Mailing Address of Foreign Subsidiary	N/A	72	TEXT9013
Cover Page, City of Foreign Subsidiary	N/A	30	TEXT9024
Cover Page, Country of Foreign Subsidiary	N/A	30	TEXT9005
Notes to Financial Statements	1.	219	SUBSB057
Notes to Financial Statements	2.	219	SUBSB058
Notes to Financial Statements	3.	219	SUBSB059
Notes to Financial Statements	4.	219	SUBSB060
Notes to Financial Statements	5.	219	SUBSB061
Notes to Financial Statements	6.	219	SUBSB062
Notes to Financial Statements	7.	219	SUBSB063
Notes to Financial Statements	8.	219	SUBSB064
Notes to Financial Statements	9.	219	SUBSB065
Notes to Financial Statements	10.	219	SUBSB066

Appendix B — FR 2314S Report Detailed Field Specifications

FR 2314S Report Schedule	Report Form Item Number	Item Limit [11]	MDRM
Financial Data Items			
Cover Page, Number of reports attested to under this signature	N/A	3,0	SUBCJ444
Abbreviated Financial Statements	1.	14,0	SUBI4340
Abbreviated Financial Statements	2.	14,0	SUBC2170
Abbreviated Financial Statements	3.	14,0	SUBC3210
Abbreviated Financial Statements	4.	14,0	SUBC2013
Abbreviated Financial Statements	5.	1,0	SUBIF822
Text Items			
Cover Page, Printed Name of Officer	N/A	72	SUBSC490
Cover Page, Title of Officer	N/A	72	SUBSC491
Cover Page, Date of Signature (MM/DD/YYYY)	N/A	10	SUBSJ196
Cover Page, Legal Name of the Parent USBO	N/A	72	TEXT9010
Cover Page, Mailing Address of the Parent USBO	N/A	72	TEXT9110
Cover Page, City of the Parent USBO	N/A	30	TEXT9130
Cover Page, State of the Parent USBO	N/A	2	TEXT9200
Cover Page, Zip Code of the Parent USBO	N/A	30	TEXT9220
Cover Page Name/Title of Person in to whom questions about report should be directed	N/A	72	TEXT8901
Cover Page, Area Code/Phone Number of Person to contact about report	N/A	30	TEXT8902
Cover Page, Area Code/Fax Number of Person to contact about report	N/A	30	TEXT9116
Cover Page, Email Address of Person to contact about report	N/A	72	TEXT4086
Cover Page, Legal Name of Foreign Subsidiary	N/A	72	TEXT9012
Cover Page, Former Name of Foreign Subsidiary from previous report, if changed	N/A	72	TEXT9023
Cover Page, Mailing Address of Foreign Subsidiary	N/A	72	TEXT9013
Cover Page, City of Foreign Subsidiary	N/A	30	TEXT9024
Cover Page, Country of Foreign Subsidiary	N/A	30	TEXT9005

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[11] Item limits for Financial Data items are provided in (x,y) format, where "x" is the maximum number of digits/characters allowed for the item, "y" is the maximum number of digits allowed after the decimal, and subtracting "y" from "x" is the maximum number of digits allowed before the decimal.