

## Appendix A

### TIC B Forms

Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
Form BC: Report of U.S. Dollar Claims of Financial Institutions on Foreign Residents	Monthly, no later than the 15th calendar day following the last day of the month	\$50 million total (\$25 million in any one foreign country) of U.S. dollar-denominated claims against foreign residents (including affiliates and unaffiliated counterparties)	<ul style="list-style-type: none"> <li>• Private equity funds</li> <li>• Hedge funds</li> <li>• Banks, brokers, investment banks, mutual funds, FCMs, REITs and other similar institutions</li> </ul>	<p>Included claims:</p> <ul style="list-style-type: none"> <li>• Loans and participations</li> <li>• Brokerage balances<sup>2</sup></li> <li>• Short-term negotiable and non-negotiable securities<sup>3</sup></li> <li>• Deposit balances due from banks of any maturity</li> <li>• Negotiable certificates of deposit of any maturity</li> <li>• Money-market instruments</li> <li>• Overdrawn deposit accounts</li> <li>• Resale agreements (if cash is transferred for the security)</li> <li>• Accrued interest receivables</li> <li>• Reinsurance recoverables</li> </ul> <p>Excluded claims:</p> <ul style="list-style-type: none"> <li>• Long-term securities, including equities, notes with an original term of more than a year and debentures of the reporting institution</li> <li>• Credit commitments</li> <li>• Derivatives and spot foreign exchange contracts</li> </ul>

<sup>1</sup> Consolidation rules for “other financial institutions,” such as hedge funds or private equity funds, require consolidation of (1) their U.S. resident subsidiaries other than securities brokers and dealers, insurance underwriting subsidiaries and pension funds owned or controlled by the “other financial institution” and (2) U.S. resident companies that are 50 percent or more owned for purposes of reporting and determination of the above exemption level. Note that these consolidation rules do not, as opposed to the consolidation rules for the TIC S series of forms, require aggregation of all U.S. funds advised by a single investment adviser.

<sup>2</sup> “Brokerage balances” includes cash balances in margin accounts, including cash proceeds from selling short, cash margin or collateral placed to support open positions in futures or options and over-the-counter derivatives, margin lent to foreign residents for the purchase of securities, cash and interest on securities that have been pledged.

<sup>3</sup> “Short-term securities” includes those with an original maturity of one year or less. “Long-term securities” are reported on other filings, such as TIC S, TIC, SLT, TIC SHC and TIC SHL.

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Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
				<ul style="list-style-type: none"> <li>• Foreign currency-denominated claims</li> <li>• Short-term securities or certificates of deposit for which a U.S. resident-custodian is used</li> <li>• Precious metals and currencies held outside the United States</li> </ul>
Form BL-1: Report of U.S. Dollar Liabilities of Financial Institutions	Monthly no later than the 15th calendar day following the last day of the month	\$50 million total (\$25 million in any one foreign country) of U.S. dollar-denominated liabilities to foreign residents (including affiliates and unaffiliated counterparties)	<ul style="list-style-type: none"> <li>• Private equity funds</li> <li>• Hedge funds</li> <li>• Banks, brokers, investment banks, mutual funds, FCMs, REITs and other similar institutions</li> </ul>	<p>Included liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Loans and participations other than loans with a U.S. administrative agent</li> <li>• Brokerage balances</li> <li>• Short-term non-negotiable securities</li> <li>• Non-negotiable deposit balances of any maturity, including non-negotiable certificates of deposit</li> <li>• Overdrawn deposit accounts</li> <li>• Repurchase agreements (if cash is transferred)</li> <li>• Accrued interest payables</li> </ul> <p>Excluded liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Long-term securities, including equities, notes with an original term of more than a year and debentures of the reporting institution</li> <li>• Negotiable certificates of deposit or short-term securities</li> <li>• Contingent liabilities</li> <li>• Derivatives and spot foreign exchange contracts</li> <li>• Foreign currency-</li> </ul>

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				<p>denominated liabilities</p> <ul style="list-style-type: none"> <li>• Sweep accounts</li> <li>• Precious metals and currencies held in vaults or held outside the United States</li> </ul>
<p>Form BL-2: Report of Customers' U.S. Dollar Liabilities to Foreign Residents</p>	<p>Monthly no later than the 15th calendar day following the last day of the month</p>	<p>\$50 million total (\$25 million in any one foreign country) of U.S. dollar-denominated liabilities of U.S. residents to foreign residents for which the filer acts as custodian</p>	<ul style="list-style-type: none"> <li>• Asset/fund managers holding assets under management not held by a U.S. custodian</li> <li>• All other financial institutions</li> </ul>	<p>Included liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Short-term negotiable and non-negotiable debt securities (including money-market instruments) held in custody for U.S. residents</li> <li>• Foreign holdings of loans and participations to U.S. residents that are serviced by the reporter, whether held by affiliated or nonaffiliated parties</li> <li>• Liabilities of U.S. residents to foreign residents from loan syndications in which the reporter is the administrative agent</li> <li>• Short-term negotiable securities issued in a foreign market (without a U.S. custodian)</li> <li>• Liabilities of U.S. residents other than those subject to TIC B reporting to managed foreign offices<sup>4</sup> of the reporter</li> </ul> <p>Excluded liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Long-term securities, including equities, notes with an original term of more than a year and debentures of the reporting institution</li> </ul>

<sup>4</sup> Managed foreign offices are offices for which a majority of the responsibility for business decisions or the responsibility for record keeping for the foreign office resides at the reporter.

Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
				<ul style="list-style-type: none"> <li>• Short-term non-negotiable securities issued by reporter</li> <li>• Foreign currency-denominated liabilities</li> <li>• Precious metals and currencies held in vaults or held outside the United States for foreign residents</li> <li>• Assets held in custody accounts for customers received as collateral for resales</li> </ul>
<p>Form BQ-1: Report of Customers' U.S. Dollar Claims on Foreign Residents</p>	<p>Quarterly, no later than the 20th calendar day following the last day of the calendar quarter</p>	<p>\$50 million total (\$25 million in any one foreign country) of U.S. dollar-denominated claims of U.S. residents against foreign residents</p>	<ul style="list-style-type: none"> <li>• Asset/fund managers holding assets under management of U.S. residents that are not held by a U.S. custodian</li> <li>• All other financial institutions</li> </ul>	<p>Included claims (among others):</p> <ul style="list-style-type: none"> <li>• Short-term negotiable and non-negotiable debt securities (including money-market instruments) issued by a foreign resident and held in custody for a U.S. resident</li> <li>• Negotiable certificates of deposit issued by a foreign resident and held in custody by the reporter for U.S. residents</li> <li>• Claims of U.S. residents on foreign offices of the reporter resulting from sweep agreements in which money is swept to foreign offices</li> <li>• Brokerage balances of U.S. residents placed abroad through the reporter</li> <li>• Claims of U.S. residents other than those subject to TIC B reporting on managed foreign offices<sup>5</sup> of the reporter</li> </ul>

<sup>5</sup> Managed foreign offices are offices for which a majority of the responsibility for business decisions or the responsibility for record keeping for the foreign office resides at the reporter.

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Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
				<p>Excluded claims (among others):</p> <ul style="list-style-type: none"><li>• Long-term securities</li><li>• Short-term securities held in the reporter's own security portfolio or account</li><li>• Loans to foreign borrowers by U.S. creditors for which the reporter acts as administrative agent</li><li>• Foreign currency-denominated claims</li><li>• Assets held in custody accounts for customers as collateral for resales</li></ul>

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Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
Form BQ-2, Part 1: Report of Foreign Currency Liabilities and Claims of Financial Institutions and of their Domestic Customers' Foreign Currency Claims with Foreign Residents	Quarterly, no later than the 20th calendar day following the last day of the calendar quarter	\$50 million total (\$25 million in any one foreign country) in foreign currency-denominated liabilities (converted to U.S. dollars using the spot rate) to foreign residents	<ul style="list-style-type: none"> <li>• Private equity funds</li> <li>• Hedge funds</li> <li>• Banks, brokers, investment banks, mutual funds, FCMs, REITs and other similar institutions</li> </ul>	<p>Included liabilities (among others) for the reporting person, itself:</p> <ul style="list-style-type: none"> <li>• Loans of any maturity</li> <li>• Brokerage balances</li> <li>• Short-term non-negotiable securities</li> <li>• Non-negotiable deposit balances of any maturity, including non-negotiable certificates of deposit</li> <li>• Overdrawn deposit accounts</li> <li>• Repurchase agreements</li> <li>• Accrued interest payables</li> </ul> <p>Excluded liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Long-term securities</li> <li>• Negotiable certificates of deposit or short-term securities</li> <li>• Contingent liabilities</li> <li>• Derivatives and spot foreign exchange contracts</li> <li>• U.S. dollar-denominated liabilities</li> <li>• Sweep accounts</li> <li>• Precious metals and currencies held in vaults or held outside the United States</li> </ul>
			<ul style="list-style-type: none"> <li>• Private equity funds</li> <li>• Hedge funds</li> <li>• Banks, brokers, investment banks, mutual funds, FCMs, REITs and other similar</li> </ul>	<p>Included claims (among others) for the reporting person, itself:</p> <ul style="list-style-type: none"> <li>• Loans and participations of any maturity</li> <li>• Brokerage balances</li> <li>• Short-term securities</li> <li>• Deposit balances due from banks of any maturity, including non-negotiable</li> </ul>

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			institutions	<p>certificates of deposit</p> <ul style="list-style-type: none"> <li>• Negotiable certificates of deposit</li> <li>• Customer's overdrawn deposit accounts</li> <li>• Money market instruments</li> <li>• Resale agreements</li> <li>• Accrued interest receivables</li> <li>• Assets under management not held by a U.S. custodian</li> </ul> <p>Excluded claims (among others):</p> <ul style="list-style-type: none"> <li>• Long-term securities</li> <li>• Credit commitments</li> <li>• Derivatives and spot foreign exchange contracts</li> <li>• U.S. dollar-denominated claims</li> <li>• Precious metals and currencies held in vaults or held outside the United States</li> </ul>
			Asset/fund managers holding assets under management of a U.S. resident not held by a U.S. custodian	<p>Included custody items:</p> <ul style="list-style-type: none"> <li>• Short-term negotiable and non-negotiable debt securities issued by a foreigner</li> <li>• Negotiable certificates of deposit of any maturity issued by a foreign resident</li> <li>• Claims of U.S. residents on managed foreign offices of the reporter other than those subject to TIC B reporting</li> <li>• Claims of U.S. residents on foreign offices of the reporter resulting from</li> </ul>

Name of Form	Frequency and Due Date	Threshold	Who Must Report <sup>1</sup>	What Claims Must Be Included/Excluded
				<p>sweep arrangements</p> <ul style="list-style-type: none"> <li>• Brokerage balances of U.S. residents placed abroad through the reporter</li> </ul> <p>Excluded claims:</p> <ul style="list-style-type: none"> <li>• Long-term securities</li> <li>• Loans to foreign borrowers by U.S. creditors for which the reporter acts as administrative agent</li> <li>• U.S. dollar-denominated claims</li> <li>• Short-term securities held in the reporter's own security portfolio account (reported in other portions of Part I) -assets held in custody account for customers as collateral for resales</li> </ul>
<p>Form BQ-2, Part 2: Report of Customers' Foreign Currency Liabilities to Foreign Residents</p>	<p>Quarterly, no later than the 20th calendar day following the last day of the calendar quarter</p>	<p>\$50 million (no single country threshold) in foreign currency-denominated liabilities of U.S. residents (converted to U.S. dollars using the spot exchange rate) to foreign resident for which the filer acts as custodian</p>	<ul style="list-style-type: none"> <li>• Asset/fund managers holding assets under management of U.S. residents that are not held by a U.S. custodian</li> <li>• All other financial institutions</li> </ul>	<p>Included liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Short-term negotiable and non-negotiable debt securities (including money-market instruments) held in custody</li> <li>• Negotiable certificates of deposit held in custody for foreign residents</li> <li>• Foreign holdings of loans and loan participations to U.S. residents that are serviced by the reporter, whether held by affiliated or nonaffiliated parties</li> <li>• Liabilities of U.S. residents to foreign residents from loan syndications in which the reporter is the administrative agent</li> <li>• Short-term negotiable securities issued by the</li> </ul>



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				<p>reporter in a foreign market where no U.S. custodian is used</p> <ul style="list-style-type: none"> <li>• Liabilities of U.S. residents other than those subject to TIC B reporting to managed foreign offices of the reporter</li> </ul> <p>Excluded liabilities (among others):</p> <ul style="list-style-type: none"> <li>• Long-term securities</li> <li>• Short-term non-negotiable securities issued by reporter</li> <li>• U.S. dollar-denominated liabilities</li> <li>• Precious metals and currencies held in vaults or held outside the United States for foreign residents</li> <li>• Assets held in custody accounts for customers as collateral for resales</li> </ul>
Form BQ-3: Report of Maturities of Selected Liabilities and Claims of Financial Institutions with Foreign Residents	Quarterly, no later than the 20th calendar day following the last day of the calendar quarter	\$4 billion (no single-country threshold)	Persons reporting on BC, BL-1 and BQ-2 forms	Reports of liabilities and claims by remaining maturity