

SCHEDULE RC-I -- ASSETS AND LIABILITIES OF IBFs

General Instructions

Schedule RC-I is to be completed only by banks filing the FFIEC 031 report forms that have IBFs and other "foreign" offices.

This schedule requires the reporting, on a fully consolidated basis, of the total assets and liabilities of all IBFs established by the reporting bank, i.e., including any IBFs established by the parent bank or by its Edge or Agreement subsidiaries. Both items represent components of the consolidated items reported for the consolidated bank and thus include only claims on, or liabilities to, third parties. That is, all intrabank transactions are excluded. All of the asset and debt relationships, except for those between the consolidated bank's IBFs and the IBFs of other depository institutions, are with foreign-domiciled customers or customers domiciled in Puerto Rico and U.S. territories and possessions.

Item Instructions

Item No. Caption and Instructions

- 1 **Total IBF assets of the consolidated bank.** Report the total amount outstanding of assets of the consolidated bank's IBFs that are included in Schedule RC, item 12, "Total assets."

- 2 **Total IBF liabilities.** Report the total amount outstanding of all liabilities of the consolidated bank's IBFs that are included in Schedule RC, item 21, "Total liabilities."

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