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Form SHC for the 2021 Calendar Year is Due on March 4, 2022

Article By:

Financial Institutions Group

The Treasury International Capital Benchmark Form SHC (“Form SHC”) is filed with the Federal Reserve Bank of New York every five years. Form SHC for the 2021 calendar year is due on March 4, 2022. Form SHC and its instructions are available [here](#).

As a general matter, Form SHC requires U.S. persons (including U.S. residents and persons subject to jurisdiction in the U.S.) to report information regarding foreign securities held by the U.S. person (“end-investors”). End-investors include pooled investment vehicles (such as private investment funds, hedge funds and mutual funds), public and private pension funds, foundations, endowments and similar institutional investors. The investment adviser of an end-investor is typically responsible for filing Form SHC on behalf of the end-investor.

“Foreign security” generally includes equity securities, long-term debt securities, short-term debt securities and asset-backed securities, subject to certain exclusions. Determination of whether a security is a “foreign security” is based on the country of residence of the issuer of the security.

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