

平成 28 年 9 月 26 日

会社名	バンク・オブ・アメリカ・コーポレーション (Bank of America Corporation)
代表者名	ブライアン・T・モイニハン (Brian T. Moynihan) 取締役会会長兼最高経営責任者 (Chairman of the Board and Chief Executive Officer)
(コード番号	8648 東証第一部外国株)
問合せ先	東京都港区元赤坂一丁目 2 番 7 号 赤坂Kタワー アンダーソン・毛利・友常法律事務所 弁護士 田中 収／弁護士 吉井 一浩 TEL 03-6888-1000

## 米国証券取引委員会への Form 8-K の提出

バンク・オブ・アメリカ・コーポレーションは、2016 年 9 月 23 日付で、米国証券取引委員会に会計方針の変更に係る Form 8-K を提出いたしました。内容については、添付をご参照ください。

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549**

**FORM 8-K**

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**CURRENT REPORT  
PURSUANT TO SECTION 13 OR 15(D) OF THE  
SECURITIES EXCHANGE ACT OF 1934**

**Date of Report (Date of earliest event reported):**  
September 23, 2016

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**BANK OF AMERICA CORPORATION**

(Exact name of registrant as specified in its charter)

**Delaware**  
(State or other jurisdiction of  
incorporation)

**1-6523**  
(Commission File Number)

**56-0906609**  
(I.R.S. Employer Identification No.)

**100 North Tryon Street  
Charlotte, North Carolina 28255**  
(Address of principal executive offices)

**(704) 386-5681**  
(Registrant's telephone number, including area code)

**Not Applicable**  
(Former name or former address, if changed since last report)

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- ☐ Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- ☐ Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- ☐ Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
- ☐ Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c))

## **ITEM 7.01      REGULATION FD DISCLOSURE.**

Effective as of the third quarter of 2016, Bank of America Corporation (the “Corporation”) is changing its accounting method under FASB Accounting Standards Codification (ASC) 310-20, *Nonrefundable fees and other costs* (formerly known as “SFAS 91”), related to certain debt securities carried at fair value and held-to-maturity. Under this accounting method, the Corporation will amortize premiums and accrete discounts over the lives of the debt securities and then adjust the unamortized premiums and unaccreted discounts based upon actual principal prepayments. In addition to aligning the accounting method more closely to its peers, the Corporation believes the change in accounting method will reduce volatility of its reported net interest income.

The Corporation will furnish a Current Report on Form 8-K, prior to its expected October 17, 2016 third quarter earnings announcement, to provide supplemental financial information reflecting the change in accounting method for periods ended prior to July 1, 2016.

## **SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

### **BANK OF AMERICA CORPORATION**

By: /s/ Ross E. Jeffries, Jr.

Ross E. Jeffries, Jr.

Deputy General Counsel and  
Corporate Secretary

Dated: September 23, 2016