

Entity registrant name:	BANK OF AMERICA CORP /DE/	WELLS FARGO & COMPANY/MN	JPMORGAN CHASE & CO	GOLDMAN SACHS GROUP INC	CITIGROUP INC	MORGAN STANLEY
Industry sector	Full Service Bank	Full Service Bank	Full Service Bank	Investment Bank	Full Service Bank	Investment Bank
CIK	70858	72971	19617	886982	831001	895421
Reports “Revenues” line item and which concept is used? ¹	YES, us-gAAP:Revenues	NO	YES, us-gAAP:RevenuesNetOfInterestExpense	YES, us-gAAP:RevenuesNetOfInterestExpense	YES, us-gAAP:Revenues	YES, us-gAAP:Revenues
Reports “Provision for loan, lease and other losses” on the income statement?	YES	YES	YES	NO	YES	NO
Income statement comparable	Partially	Partially	Partially	Partially	Partially	Partially
Unclassified balance sheet, comparable	YES	YES	YES	YES	YES	YES
Cash flow statement, comparable	YES	YES	YES	YES	YES	YES
Statement of comprehensive income, comparable	YES	YES	YES	YES	YES	YES

CIK	Entity Registrant Name	SEC Filing Page
0000070858	BANK OF AMERICA CORP /DE/	http://www.sec.gov/Archives/edgar/data/70858/000007085815000078/0000070858-15-000078-index.htm
0000072971	WELLS FARGO & COMPANY/MN	http://www.sec.gov/Archives/edgar/data/72971/000007297115000607/0000072971-15-000607-index.htm
0000019617	JPMORGAN CHASE & CO	http://www.sec.gov/Archives/edgar/data/19617/000001961715000367/0000019617-15-000367-index.htm
0000886982	GOLDMAN SACHS GROUP INC	http://www.sec.gov/Archives/edgar/data/886982/000119312515273233/0001193125-15-273233-index.htm
0000831001	CITIGROUP INC	http://www.sec.gov/Archives/edgar/data/831001/000083100115000111/0000831001-15-000111-index.htm
0000895421	MORGAN STANLEY	http://www.sec.gov/Archives/edgar/data/895421/000119312515276529/0001193125-15-276529-index.htm

¹ It seems rather odd to report a “Revenues” line item using the commercial and industrial company concept “us-gAAP:Revenues”.

Balance Sheet:

CIK	Entity Registrant Name	Assets	Liabilities	Commitments And Contingencies	Temporary Equity	Redeemable Noncontrolling Interest	Equity	Liabilities And Equity	Equity Attributable To Parent	Equity Attributable To Noncontrolling Interest	BS1	BS2	BS3	BS4	BS5
0000070858	BANK OF AMERICA CORP /DE/	2,149,034,000,000	1,897,375,000,000	0	0	0	251,659,000,000	2,149,034,000,000	251,659,000,000	0	0	0	0	0	0
0000831001	CITIGROUP INC	1,829,370,000,000	1,608,545,000,000	0	0	0	220,825,000,000	1,829,370,000,000	219,440,000,000	1,385,000,000	0	0	0	0	0
0000886982	GOLDMAN SACHS GROUP INC	859,879,000,000	772,225,000,000	0	0	0	87,654,000,000	859,879,000,000	87,654,000,000	0	0	0	0	0	0
0000019617	JPMORGAN CHASE & CO	2,449,599,000,000	2,208,394,000,000	0	0	0	241,205,000,000	2,449,599,000,000	241,205,000,000	0	0	0	0	0	0
0000895421	MORGAN STANLEY	825,755,000,000	749,688,000,000	0	0	0	76,067,000,000	825,755,000,000	75,038,000,000	1,029,000,000	0	0	0	0	0
0000072971	WELLS FARGO & COMPANY/MN	1,720,617,000,000	1,529,941,000,000	0	0	0	190,676,000,000	1,720,617,000,000	189,558,000,000	1,118,000,000	0	0	0	0	0

Cash Flow Statement

CIK	Entity Registrant Name	Net Cash Flow From Operating Activities	Net Cash Flow From Operating Activities Continuing	Net Cash Flow From Operating Activities Discontinued	Net Cash Flow From Investing Activities	Net Cash Flow From Investing Activities Continuing	Net Cash Flow From Investing Activities Discontinued	Net Cash Flow From Financing Activities	Net Cash Flow From Financing Activities Continuing	Net Cash Flow From Financing Activities Discontinued	Net Cash Flow Continuing	Net Cash Flow Discontinued	Exchange Gains Losses	Net Cash Flow	CF1	CF2	CF3	CF4	CF5	CF6
0000070858	BANK OF AMERICA CORP /DE/	-12,643,000,000	-12,643,000,000	0	-18429000000	-18429000000	0	56,342,000,000	56,342,000,000	0	25,270,000,000	0	-345,000,000	24,925,000,000	0	0	0	0	0	0
0000831001	CITIGROUP INC	18,346,000,000	18,346,000,000	0	-8612000000	-8612000000	0	-18,326,000,000	-18,326,000,000	0	-8,592,000,000	0	-103,000,000	-8,695,000,000	0	0	0	0	0	0
0000886982	GOLDMAN SACHS GROUP INC	-1,132,000,000	-1,132,000,000	0	-11416000000	-11416000000	0	15,793,000,000	15,793,000,000	0	3,245,000,000	0	0	3,245,000,000	0	0	0	0	0	0
0000019617	JPMORGAN CHASE & CO	32,175,000,000	32,175,000,000	0	77471000000	77471000000	0	-113,429,000,000	-113,429,000,000	0	-3,783,000,000	0	47,000,000	-3,736,000,000	0	0	0	0	0	0
0000895421	MORGAN STANLEY	-8,453,000,000	-8,453,000,000	0	-7334000000	-7334000000	0	15,704,000,000	15,704,000,000	0	-83,000,000	0	-542,000,000	-625,000,000	0	0	0	0	0	0
0000072971	WELLS FARGO & COMPANY/MN	864,000,000	864,000,000	0	-28126000000	-28126000000	0	27,378,000,000	27,378,000,000	0	116,000,000	0	0	116,000,000	0	0	0	0	0	0

Statement of Comprehensive Income:

CIK	Entity Registrant Name	Net Income Loss	Other Comprehensive Income Loss	Comprehensive Income Loss	Comprehensive Income Loss Attributable To Parent	Comprehensive Income Loss Attributable To Noncontrolling Interest	IS9	IS10
0000070858	BANK OF AMERICA CORP /DE/	8,677,000,000	-870,000,000	7,807,000,000	7,807,000,000	0	0	0
0000831001	CITIGROUP INC	9,676,000,000	-1,888,000,000	7,788,000,000	7,728,000,000	60,000,000	0	0
0000886982	GOLDMAN SACHS GROUP INC	3,892,000,000	-165,000,000	3,727,000,000	3,727,000,000	0	0	0
0000019617	JPMORGAN CHASE & CO	12,204,000,000	-1,087,000,000	11,117,000,000	11,117,000,000	0	0	0
0000895421	MORGAN STANLEY	4,294,000,000	-217,000,000	4,077,000,000	4,002,000,000	75,000,000	0	0
0000072971	WELLS FARGO & COMPANY/MN	11,670,000,000	-1,303,000,000	10,367,000,000	10,073,000,000	294,000,000	0	0

Income statement (This is incomplete, needs more work)

CIK	Entity Registrant Name	Interest And Dividend Income Operating	Noninterest Income	Income Loss Before Equity Method Investments	Income Loss From Equity Method Investments	Income Loss From Continuing Operations Before Tax	Income Tax Expense Benefit	Income Loss From Continuing Operations After Tax	Income Loss From Discontinued Operations Net Of Tax	Extraordinary Items Of Income Expense Net Of Tax	Net Income Loss	Net Income Loss Attributable To Parent	Net Income Loss Attributable To Noncontrolling Interest	Preferred Stock Dividends And Other Adjustments	Net Income Loss Available To Common Stockholders Basic	IS1	IS2	IS3	IS4	IS5	IS6	IS7	IS8
0000070858	BANK OF AMERICA CORP /DE/	25,095,000,000	23,380,000,000	12,261,000,000	0	12261000000	3584000000	8,677,000,000	0	0	8,677,000,000	8,677,000,000	0	712,000,000	7,965,000,000	0	0	0	0	0	0	0	0
0000831001	CITIGROUP INC	29,473,000,000	15,812,000,000	13,831,000,000	0	13831000000	4156000000	9,675,000,000	1,000,000	0	9,676,000,000	9,616,000,000	60,000,000	0	9,616,000,000	0	0	0	0	0	0	0	0
0000886982	GOLDMAN SACHS GROUP INC	4,185,000,000	18,164,000,000	5,660,000,000	0	5660000000	1768000000	3,892,000,000	0	0	3,892,000,000	3,892,000,000	0	228,000,000	3,664,000,000	0	0	0	0	0	0	0	0
0000019617	JPMORGAN CHASE & CO	25,079,000,000	26,517,000,000	16,601,000,000	0	16601000000	4397000000	12,204,000,000	0	0	12,204,000,000	12,204,000,000	0	976,000,000	11,228,000,000	0	0	0	0	0	0	0	0
0000895421	MORGAN STANLEY	2,870,000,000	18,356,000,000	5,499,000,000	83000000	5582000000	1281000000	4,301,000,000	-7,000,000	0	4,294,000,000	4,201,000,000	93,000,000	222,000,000	3,979,000,000	0	0	0	0	0	0	0	0
0000072971	WELLS FARGO & COMPANY/MN	24,189,000,000	20,340,000,000	16,712,000,000	0	16712000000	5042000000	11,670,000,000	0	0	11,670,000,000	11,523,000,000	147,000,000	699,000,000	10,824,000,000	0	0	0	0	0	0	0	0

Bank of America

Interest and Dividend Income, Operating	25,095,000,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating(25,095,000,000)]
Interest Expense, Operating	5,156,000,000	fac:InterestExpenseOperating[us-gaap:InterestExpense(5,156,000,000)]
Interest Income (Expense), Operating, Net	19,939,000,000	fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet(19,939,000,000)]
Provision for Loan, Lease, and Other Losses	1,545,000,000	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses(1,545,000,000)]
Interest Income (Expense) After Provision for Losses	18,394,000,000	fac:InterestIncomeExpenseAfterProvisionForLosses(18,394,000,000) = fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet(19,939,000,000)] - fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses(1,545,000,000)]
Noninterest Income	23,380,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome(23,380,000,000)]
Noninterest Expense	29,513,000,000	fac:NoninterestExpense[us-gaap:NoninterestExpense(29,513,000,000)]
Income (Loss) from Equity Method Investments	0	fac:IncomeLossFromEquityMethodInvestments(0) = 0
Income (Loss) from Continuing Operations Before Tax	12,261,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest(12,261,000,000)]
Income Tax Expense (Benefit)	3,584,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit(3,584,000,000)]
Income (Loss) from Continuing Operations After Tax	8,677,000,000	fac:IncomeLossFromContinuingOperationsAfterTax(8,677,000,000) = fac:NetIncomeLoss(8,677,000,000)
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax(0) = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax(0) = 0
Net Income (Loss)	8,677,000,000	fac:NetIncomeLoss(8,677,000,000) = fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss(8,677,000,000)]

Not reported, but successfully imputed

Income Statement [Abstract]	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Income Statement [Abstract]				
Interest income				
Loans and leases	7,978,000,000	16,014,000,000	8,635,000,000	17,395,000,000
Debt securities	3,070,000,000	4,957,000,000	2,124,000,000	4,121,000,000
Federal funds sold and securities borrowed or purchased under agreements to resell	268,000,000	499,000,000	297,000,000	562,000,000
Trading account assets	1,074,000,000	2,157,000,000	1,175,000,000	2,352,000,000
Other interest income	742,000,000	1,468,000,000	710,000,000	1,446,000,000
Total interest income	13,132,000,000	25,095,000,000	12,941,000,000	25,876,000,000
Interest expense				
Deposits	216,000,000	436,000,000	282,000,000	573,000,000
Short-term borrowings	686,000,000	1,271,000,000	763,000,000	1,372,000,000
Trading account liabilities	335,000,000	729,000,000	398,000,000	833,000,000
Long-term debt	1,407,000,000	2,720,000,000	1,485,000,000	3,000,000,000
Total interest expense	2,644,000,000	5,156,000,000	2,928,000,000	5,778,000,000
Net interest income	10,488,000,000	19,939,000,000	10,013,000,000	20,098,000,000
Noninterest income				
Card income	1,477,000,000	2,871,000,000	1,441,000,000	2,834,000,000
Service charges	1,857,000,000	3,621,000,000	1,866,000,000	3,692,000,000
Investment and brokerage services	3,387,000,000	6,765,000,000	3,291,000,000	6,560,000,000
Investment banking income	1,526,000,000	3,013,000,000	1,631,000,000	3,173,000,000
Equity investment income	88,000,000	115,000,000	357,000,000	1,141,000,000
Trading account profits	1,647,000,000	3,894,000,000	1,832,000,000	4,299,000,000
Mortgage banking income	1,001,000,000	1,695,000,000	527,000,000	939,000,000
Gains on sales of debt securities	168,000,000	436,000,000	382,000,000	759,000,000
Other income	478,000,000	970,000,000	407,000,000	818,000,000
Total noninterest income	11,629,000,000	23,380,000,000	11,734,000,000	24,215,000,000
Total revenue, net of interest expense	22,117,000,000	43,319,000,000	21,747,000,000	44,313,000,000
Provision for credit losses	780,000,000	1,545,000,000	411,000,000	1,420,000,000
Noninterest expense				
Personnel	7,890,000,000	17,504,000,000	8,306,000,000	18,055,000,000
Occupancy	1,027,000,000	2,054,000,000	1,079,000,000	2,194,000,000
Equipment	500,000,000	1,012,000,000	534,000,000	1,080,000,000
Marketing	445,000,000	885,000,000	450,000,000	892,000,000
Professional fees	494,000,000	915,000,000	626,000,000	1,184,000,000
Amortization of intangibles	212,000,000	425,000,000	235,000,000	474,000,000
Data processing	715,000,000	1,567,000,000	761,000,000	1,594,000,000
Telecommunications	202,000,000	373,000,000	324,000,000	694,000,000
Other general operating	2,333,000,000	4,778,000,000	6,226,000,000	14,612,000,000
Total noninterest expense	13,818,000,000	29,513,000,000	16,541,000,000	40,779,000,000
Income before income taxes	7,519,000,000	12,261,000,000	2,795,000,000	2,114,000,000
Income tax expense	2,199,000,000	3,584,000,000	504,000,000	99,000,000
Net income	5,320,000,000	8,677,000,000	2,291,000,000	2,015,000,000

us-gaap:Revenues

What would you call this?

Wells Fargo

Interest and Dividend Income, Operating	24,189,000,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[24,189,000,000]]
Interest Expense, Operating	1,933,000,000	fac:InterestExpenseOperating[us-gaap:InterestExpense[1,933,000,000]]
Interest Income (Expense), Operating, Net	22,256,000,000	fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet[22,256,000,000]]
Provision for Loan, Lease, and Other Losses	908,000,000	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses[908,000,000]]
Interest Income (Expense) After Provision for Losses	21,348,000,000	fac:InterestIncomeExpenseAfterProvisionForLosses[us-gaap:InterestIncomeExpenseAfterProvisionForLoanLoss[21,348,000,000]]
Noninterest Income	20,340,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome[20,340,000,000]]
Noninterest Expense	24,976,000,000	fac:NoninterestExpense[us-gaap:NoninterestExpense[24,976,000,000]]
Income (Loss) from Equity Method Investments	0	fac:IncomeLossFromEquityMethodInvestments[0] = 0
Income (Loss) from Continuing Operations Before Tax	16,712,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[16,712,000,000]]
Income Tax Expense (Benefit)	5,042,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[5,042,000,000]]
Income (Loss) from Continuing Operations After Tax	11,670,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest[11,670,000,000]]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	11,670,000,000	fac:NetIncomeLoss[11,670,000,000] = fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[11,523,000,000]] + fac:NetIncomeLossAttributableToNoncontrollingInterest[us-gaap:NetIncomeLossAttributableToNoncontrollingInterest[147,000,000]]

Income Statement [Abstract]	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Income Statement [Abstract]				
Interest income				
Trading assets	483,000,000	928,000,000	407,000,000	781,000,000
Investment securities	2,181,000,000	4,325,000,000	2,112,000,000	4,222,000,000
Mortgages held for sale	209,000,000	386,000,000	195,000,000	365,000,000
Loans held for sale	5,000,000	10,000,000	1,000,000	3,000,000
Loans	9,098,000,000	18,036,000,000	8,852,000,000	17,598,000,000
Other interest income	250,000,000	504,000,000	226,000,000	436,000,000
Total interest income	12,226,000,000	24,189,000,000	11,793,000,000	23,405,000,000
Interest expense				
Deposits	232,000,000	490,000,000	275,000,000	554,000,000
Short-term borrowings	21,000,000	39,000,000	14,000,000	26,000,000
Long-term debt	620,000,000	1,224,000,000	620,000,000	1,239,000,000
Other interest expense	83,000,000	180,000,000	93,000,000	180,000,000
Total interest expense	956,000,000	1,933,000,000	1,002,000,000	1,999,000,000
Net interest income	11,270,000,000	22,256,000,000	10,791,000,000	21,406,000,000
Provision for credit losses	300,000,000	908,000,000	217,000,000	542,000,000
Net interest income after provision for credit losses	10,970,000,000	21,348,000,000	10,574,000,000	20,864,000,000
Noninterest income				
Service charges on deposit accounts	1,289,000,000	2,504,000,000	1,283,000,000	2,498,000,000
Trust and investment fees	3,710,000,000	7,387,000,000	3,609,000,000	7,021,000,000
Card fees	930,000,000	1,801,000,000	847,000,000	1,631,000,000
Other fees	1,107,000,000	2,185,000,000	1,088,000,000	2,135,000,000
Mortgage banking	1,705,000,000	3,252,000,000	1,723,000,000	3,233,000,000
Insurance	461,000,000	891,000,000	453,000,000	885,000,000
Net gains from trading activities	133,000,000	541,000,000	382,000,000	814,000,000
Net gains on debt securities	181,000,000	459,000,000	71,000,000	154,000,000
Net gains from equity investments	517,000,000	887,000,000	449,000,000	1,296,000,000
Lease income	155,000,000	287,000,000	129,000,000	262,000,000
Other	(140,000,000)	146,000,000	241,000,000	356,000,000
Total noninterest income	10,048,000,000	20,340,000,000	10,275,000,000	20,285,000,000
Noninterest expense				
Salaries	3,936,000,000	7,787,000,000	3,795,000,000	7,523,000,000
Commission and incentive compensation	2,606,000,000	5,291,000,000	2,445,000,000	4,861,000,000
Employee benefits	1,106,000,000	2,583,000,000	1,170,000,000	2,542,000,000
Equipment	470,000,000	964,000,000	445,000,000	935,000,000
Net occupancy	710,000,000	1,433,000,000	722,000,000	1,464,000,000
Core deposit and other intangibles	312,000,000	624,000,000	349,000,000	690,000,000
FDIC and other deposit assessments	222,000,000	470,000,000	225,000,000	468,000,000
Other	3,107,000,000	5,824,000,000	3,043,000,000	5,659,000,000
Total noninterest expense	12,469,000,000	24,976,000,000	12,194,000,000	24,142,000,000
Income before income tax expense	8,549,000,000	16,712,000,000	8,655,000,000	17,007,000,000
Income tax expense	2,763,000,000	5,042,000,000	2,869,000,000	5,146,000,000
Net income before noncontrolling interests	5,786,000,000	11,670,000,000	5,786,000,000	11,861,000,000
Less: Net income from noncontrolling interests	67,000,000	147,000,000	90,000,000	240,000,000
Wells Fargo net income	\$ 5,719,000,000	\$ 11,523,000,000	\$ 5,719,000,000	\$ 11,621,000,000
Less: Preferred stock dividends and other	108,000,000	999,000,000	500,000,000	588,000,000
Wells Fargo net income applicable to common stock	\$ 5,611,000,000	\$ 10,524,000,000	\$ 5,219,000,000	\$ 11,033,000,000

JP Morgan Chase

Interest and Dividend Income, Operating		fac:InterestAndDividendIncomeOperating[25,079,000,000] = fac:InterestIncomeExpenseOperatingNet[us- gaap:InterestIncomeExpenseNet[21,361,000,000]] + fac:InterestExpenseOperating[us-gaap:InterestExpense[3,718,000,000]]
Interest Expense, Operating	25,079,000,000	←
Interest Income (Expense), Operating, Net	3,718,000,000	←
	21,361,000,000	←
Provision for Loan, Lease, and Other Losses		fac:ProvisionForLoanLeaseAndOtherLosses[us- gaap:ProvisionForLoanLeaseAndOtherLosses[1,894,000,000]]
Interest Income (Expense) After Provision for Losses	1,894,000,000	←
	19,467,000,000	←
Noninterest Income		fac:NoninterestIncome[us-gaap:NoninterestIncome[26,517,000,000]]
Noninterest Expense	26,517,000,000	←
	29,383,000,000	←
Income (Loss) from Equity Method Investments		fac:IncomeLossFromEquityMethodInvestments[0] = 0
Income (Loss) from Continuing Operations Before Tax	0	←
	16,601,000,000	←
Income Tax Expense (Benefit)		fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit [4,397,000,000]]
Income (Loss) from Continuing Operations After Tax	4,397,000,000	←
	12,204,000,000	←
Income (Loss) from Discontinued Operations, Net of Tax		fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	←
	0	←
Net Income (Loss)		fac:NetIncomeLoss[12,204,000,000] = fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss [12,204,000,000]]
	12,204,000,000	←

Not reported, but
successfully imputed

Income Statement [Abstract]	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Income Statement [Abstract]				
Revenue				
Investment banking fees	1,833,000,000	3,627,000,000	1,751,000,000	3,171,000,000
Principal transactions	2,834,000,000	6,489,000,000	2,908,000,000	6,230,000,000
Lending- and deposit-related fees	1,418,000,000	2,781,000,000	1,463,000,000	2,868,000,000
Asset management, administration and commissions	4,015,000,000	7,822,000,000	4,007,000,000	7,843,000,000
Securities gains	44,000,000 ¹	96,000,000 ¹	12,000,000 ¹	42,000,000 ¹
Mortgage fees and related income	783,000,000	1,488,000,000	1,291,000,000	1,805,000,000
Card income	1,615,000,000	3,046,000,000	1,549,000,000	2,957,000,000
Other income	586,000,000	1,168,000,000	899,000,000	1,512,000,000
Noninterest revenue	13,128,000,000	26,517,000,000	13,880,000,000	26,428,000,000
Interest income	12,514,000,000	25,079,000,000	12,861,000,000	25,654,000,000
Interest expense	1,830,000,000	3,718,000,000	2,063,000,000	4,189,000,000
Net interest income	10,684,000,000	21,361,000,000	10,798,000,000	21,465,000,000
us-gaap:RevenuesNetOfInterestExpense				
Total net revenue	23,812,000,000	47,878,000,000	24,678,000,000	47,893,000,000
Provision for credit losses	665,000,000	1,894,000,000	692,000,000	1,542,000,000
Noninterest expense				
Compensation expense	7,694,000,000	15,737,000,000	7,610,000,000	15,469,000,000
Occupancy expense	923,000,000	1,856,000,000	973,000,000	1,925,000,000
Technology, communications and equipment expense	1,499,000,000	2,990,000,000	1,433,000,000	2,844,000,000
Professional and outside services	1,768,000,000	3,402,000,000	1,932,000,000	3,718,000,000
Marketing	642,000,000	1,233,000,000	650,000,000	1,214,000,000
Other expense	1,974,000,000	4,165,000,000	2,833,000,000	4,897,000,000
Total noninterest expense	14,500,000,000	29,383,000,000	15,431,000,000	30,067,000,000
Income before income tax expense	8,377,000,000	16,601,000,000	8,555,000,000	16,284,000,000
Income tax expense	2,087,000,000	4,397,000,000	2,575,000,000	5,035,000,000
Net income	6,290,000,000	12,204,000,000	5,980,000,000	11,249,000,000

What would you call
this?

GOLDMAN SACHS

Interest and Dividend Income, Operating	4,185,000,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[4,185,000,000]]
Interest Expense, Operating	2,663,000,000	fac:InterestExpenseOperating[us-gaap:InterestExpense[2,663,000,000]]
Interest Income (Expense), Operating, Net	1,522,000,000	fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet[1,522,000,000]]
Provision for Loan, Lease, and Other Losses	(47,000,000)	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanAndLeaseLosses[-47,000,000]]
Interest Income (Expense) After Provision for Losses	1,569,000,000	fac:InterestIncomeExpenseAfterProvisionForLosses[1,569,000,000] = fac:InterestIncomeExpenseOperatingNet[us-gaap:InterestIncomeExpenseNet[1,522,000,000]] - fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanAndLeaseLosses[-47,000,000]]
Noninterest Income	18,164,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome[18,164,000,000]]
Noninterest Expense	14,026,000,000	fac:NoninterestExpense[us-gaap:NoninterestExpense[14,026,000,000]]
Income (Loss) from Equity Method Investments	0	fac:IncomeLossFromEquityMethodInvestments[0] = 0
Income (Loss) from Continuing Operations Before Tax	5,660,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[5,660,000,000]]
Income Tax Expense (Benefit)	1,768,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[1,768,000,000]]
Income (Loss) from Continuing Operations After Tax	3,892,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[3,892,000,000] = fac:NetIncomeLoss[3,892,000,000]
Income (Loss) from Discontinued Operations, Net of Tax	0	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[0] = 0
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	3,892,000,000	fac:NetIncomeLoss[3,892,000,000] = fac:NetIncomeLossAttributableToParent[us-gaap:NetIncomeLoss[3,892,000,000]]

Income Statement [Abstract]	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Income Statement [Abstract]				
Revenues				
Investment banking	2,019,000,000	3,924,000,000	1,781,000,000	3,560,000,000
Investment management	1,566,000,000	3,069,000,000	1,378,000,000	2,876,000,000
Commissions and fees	805,000,000	1,658,000,000	786,000,000	1,658,000,000
Market making	2,309,000,000	6,234,000,000	2,185,000,000	4,824,000,000
Other principal transactions	1,707,000,000	3,279,000,000	1,995,000,000	3,498,000,000
Total non-interest revenues	8,406,000,000	18,164,000,000	8,125,000,000	16,416,000,000
Interest income	2,150,000,000	4,185,000,000	2,579,000,000	5,173,000,000
Interest expense	1,487,000,000	2,663,000,000	1,579,000,000	3,136,000,000
Net interest income	663,000,000	1,522,000,000	1,000,000,000	2,037,000,000
Net revenues, including net interest income	9,069,000,000	19,686,000,000	9,125,000,000	18,453,000,000
Operating expenses				
Compensation and benefits	3,809,000,000	8,268,000,000	3,924,000,000	7,935,000,000
Brokerage, clearing, exchange and distribution fees	647,000,000	1,285,000,000	613,000,000	1,208,000,000
Market development	147,000,000	286,000,000	141,000,000	279,000,000
Communications and technology	203,000,000	401,000,000	186,000,000	386,000,000
Depreciation and amortization	265,000,000	484,000,000	294,000,000	684,000,000
Occupancy	186,000,000	390,000,000	205,000,000	415,000,000
Professional fees	250,000,000	461,000,000	224,000,000	
Other expenses	1,836,000,000	2,451,000,000	717,000,000	
Total non-compensation expenses	3,534,000,000	5,758,000,000	2,380,000,000	
Total operating expenses	7,343,000,000	14,026,000,000	6,304,000,000	12,611,000,000
Pre-tax earnings	1,726,000,000	5,660,000,000	2,821,000,000	5,842,000,000
Provision for taxes	678,000,000	1,768,000,000	784,000,000	1,772,000,000
Net earnings	1,048,000,000	3,892,000,000	2,037,000,000	4,070,000,000
Preferred stock dividends	532,000,000	228,000,000	84,000,000	148,000,000
Net earnings applicable to common shareholders	516,000,000	3,664,000,000	1,953,000,000	3,922,000,000

Not on income statement, but disclosed

Not reported, but successfully imputed

us-gaap:RevenuesNetOfInterestExpense

Subtotal

CITI Group

Noninterest Income	15,812,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome[15,812,000,000]]
Interest and Dividend Income, Operating	29,473,000,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[29,473,000,000]]
Interest Expense	6,079,000,000	fac:InterestExpense[us-gaap:InterestExpense[6,079,000,000]]
Revenues, Net of Interest Expense	39,206,000,000	fac:RevenuesNetInterestExpense[us-gaap:Revenues[39,206,000,000]]
Provision for Loan, Lease, and Other Losses	3,563,000,000	fac:ProvisionForLoanLeaseAndOtherLosses[us-gaap:ProvisionForLoanLeaseAndOtherLosses[3,563,000,000]]
Noninterest Expense	21,812,000,000	fac:NoninterestExpense[us-gaap:OperatingExpenses[21,812,000,000]]
Income (Loss) from Continuing Operations Before Tax	13,831,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesMinorityInterestAndIncomeLossFromEquityMethodInvestments[13,831,000,000]]
Income Tax Expense (Benefit)	4,156,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[4,156,000,000]]
Income (Loss) from Continuing Operations After Tax	9,675,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest[9,675,000,000]]
Income (Loss) from Discontinued Operations, Net of Tax	1,000,000	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax[1,000,000]]
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0
Net Income (Loss)	9,676,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[9,676,000,000]]

Income Statement [Abstract]	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Income Statement [Abstract]				
Revenues				
Interest revenue	14,873,000,000	29,473,000,000	15,561,000,000	30,911,000,000
Interest expense	3,051,000,000	6,079,000,000	3,615,000,000	7,206,000,000
Net interest revenue	11,822,000,000	23,394,000,000	11,946,000,000	23,705,000,000
Commissions and fees	3,194,000,000	6,364,000,000	3,441,000,000	6,625,000,000
Principal transactions	2,173,000,000	4,144,000,000	1,843,000,000	4,731,000,000
Administration and other fiduciary fees	995,000,000	1,957,000,000	1,029,000,000	2,038,000,000
Realized gains on sales of investments, net	183,000,000	490,000,000	84,000,000	212,000,000
Other-than-temporary impairment losses on investments				
Gross impairment losses	(43,000,000)	(115,000,000)	(37,000,000)	(238,000,000)
Less: Impairments recognized in AOCI	0	0	0	0
Net impairment (losses) recognized in earnings	(43,000,000)	(115,000,000)	(37,000,000)	(238,000,000)
Insurance premiums	482,000,000	979,000,000	538,000,000	1,083,000,000
Other revenue	664,000,000	1,993,000,000	581,000,000	1,475,000,000
Total non-interest revenues	7,648,000,000	15,812,000,000	7,479,000,000	15,926,000,000
us-gaap:Revenues				
Total revenues, net of interest expense	19,470,000,000	39,206,000,000	19,425,000,000	39,631,000,000
Provisions for credit losses and for benefits and claims				
Provision for loan losses	1,515,000,000	3,270,000,000	1,579,000,000	3,372,000,000
Policyholder benefits and claims	181,000,000	378,000,000	182,000,000	390,000,000
Provision (release) for unfunded lending commitments	(48,000,000)	(85,000,000)	(31,000,000)	(58,000,000)
Total provisions for credit losses and for benefits and claims	1,648,000,000	3,563,000,000	1,730,000,000	3,704,000,000
Operating expenses				
Compensation and benefits	5,483,000,000	11,003,000,000	6,028,000,000	12,038,000,000
Premises and equipment	737,000,000	1,446,000,000	819,000,000	1,624,000,000
Technology/communication	1,656,000,000	3,256,000,000	1,619,000,000	3,149,000,000
Advertising and marketing	393,000,000	785,000,000	460,000,000	918,000,000
Other operating	2,659,000,000	5,322,000,000	6,595,000,000	9,941,000,000
Total operating expenses	10,928,000,000	21,812,000,000	15,521,000,000	27,670,000,000
Income from continuing operations before income taxes	6,894,000,000	13,831,000,000	2,174,000,000	8,257,000,000
Provision for income taxes	2,036,000,000	4,156,000,000	1,921,000,000	4,052,000,000
Income from continuing operations	4,858,000,000	9,675,000,000	253,000,000	4,205,000,000
Discontinued operations				
Income (loss) from discontinued operations	9,000,000	1,000,000	(3,000,000)	37,000,000
Provision for income taxes	3,000,000	0	19,000,000	22,000,000
Income (loss) from discontinued operations, net of taxes	6,000,000	1,000,000	(22,000,000)	15,000,000
Net income before attribution of noncontrolling interests	4,864,000,000	9,676,000,000	231,000,000	4,220,000,000

Morgan Stanley

Noninterest Income	18,356,000,000	fac:NoninterestIncome[us-gaap:NoninterestIncome[18,356,000,000]]	⊕
Interest and Dividend Income, Operating	2,870,000,000	fac:InterestAndDividendIncomeOperating[us-gaap:InterestAndDividendIncomeOperating[2,870,000,000]]	⊕
Interest Expense	1,576,000,000	fac:InterestExpense[us-gaap:InterestExpense[1,576,000,000]]	⊕
Revenues, Net of Interest Expense	19,650,000,000	fac:RevenuesNetInterestExpense[us-gaap:Revenues[19,650,000,000]]	⊕
Noninterest Expense	14,068,000,000	fac:NoninterestExpense[us-gaap:NoninterestExpense[14,068,000,000]]	⊕
Income (Loss) from Continuing Operations Before Tax	5,582,000,000	fac:IncomeLossFromContinuingOperationsBeforeTax[us-gaap:IncomeLossFromContinuingOperationsBeforeIncomeTaxesExtraordinaryItemsNoncontrollingInterest[5,582,000,000]]	⊕
Income Tax Expense (Benefit)	1,281,000,000	fac:IncomeTaxExpenseBenefit[us-gaap:IncomeTaxExpenseBenefit[1,281,000,000]]	⊕
Income (Loss) from Continuing Operations After Tax	4,301,000,000	fac:IncomeLossFromContinuingOperationsAfterTax[us-gaap:IncomeLossFromContinuingOperationsIncludingPortionAttributableToNoncontrollingInterest[4,301,000,000]]	⊕
Income (Loss) from Discontinued Operations, Net of Tax	(7,000,000)	fac:IncomeLossFromDiscontinuedOperationsNetOfTax[us-gaap:IncomeLossFromDiscontinuedOperationsNetOfTax[-7,000,000]]	⊕
Extraordinary Items of Income (Expense), Net of Tax	0	fac:ExtraordinaryItemsOfIncomeExpenseNetOfTax[0] = 0	⊕
Net Income (Loss)	4,294,000,000	fac:NetIncomeLoss[us-gaap:ProfitLoss[4,294,000,000]]	⊕

Consolidated Statements of Income	Period [Axis]			
	2015-04-01 - 2015-06-30	2015-01-01 - 2015-06-30	2014-04-01 - 2014-06-30	2014-01-01 - 2014-06-30
Consolidated Statements of Income				
Revenues:				
Investment banking	1,614,000,000	2,971,000,000	1,633,000,000	2,941,000,000
Trading	2,973,000,000	6,623,000,000	2,516,000,000	5,478,000,000
Investments	261,000,000	527,000,000	227,000,000	586,000,000
Commissions and fees	1,158,000,000	2,344,000,000	1,138,000,000	2,354,000,000
Asset management, distribution and administration fees	2,742,000,000	5,423,000,000	2,621,000,000	5,170,000,000
Other	297,000,000	468,000,000	206,000,000	500,000,000
Total non-interest revenues	9,045,000,000	18,356,000,000	8,341,000,000	17,029,000,000
Interest income	1,386,000,000	2,870,000,000	1,250,000,000	2,593,000,000
Interest expense	688,000,000	1,576,000,000	983,000,000	2,018,000,000
Net interest	698,000,000	1,294,000,000	267,000,000	575,000,000
Net revenues	9,743,000,000	19,650,000,000	8,608,000,000	17,604,000,000
Non-interest expenses:				
Compensation and benefits	4,405,000,000	8,929,000,000	4,200,000,000	8,506,000,000
Occupancy and equipment	351,000,000	693,000,000	358,000,000	719,000,000
Brokerage, clearing and exchange fees	487,000,000	950,000,000	458,000,000	901,000,000
Information processing and communications	438,000,000	853,000,000	411,000,000	835,000,000
Marketing and business development	179,000,000	329,000,000	165,000,000	312,000,000
Professional services	598,000,000	1,084,000,000	531,000,000	984,000,000
Other	558,000,000	1,230,000,000	553,000,000	1,045,000,000
Total non-interest expenses	7,016,000,000	14,068,000,000	6,676,000,000	13,302,000,000
Income from continuing operations before income taxes	2,727,000,000	5,582,000,000	1,932,000,000	4,302,000,000
Provision for income taxes	894,000,000	1,281,000,000	15,000,000	800,000,000
Income from continuing operations	1,833,000,000	4,301,000,000	1,917,000,000	3,502,000,000
Discontinued operations:				
Income (loss) from discontinued operations before income taxes	(2,000,000)	(10,000,000)	(1,000,000)	(3,000,000)
Provision for (benefit from) income taxes	0	(3,000,000)	(1,000,000)	(2,000,000)
Income (loss) from discontinued operations	(2,000,000)	(7,000,000)	0	(1,000,000)
Net income	1,831,000,000	4,294,000,000	1,917,000,000	3,501,000,000

us-gaap:Revenues