

Micro Series Description (continued)

1984 – 2000

Series Mnemonic CALL/RCRI

Reporting Forms FFIEC 031 – Consolidated Reports of Condition and Income for a Bank with Domestic and Foreign Offices – March 31, 1984 - Current

Bank with Domestic Offices Only and Total Assets of \$300 Million or More – March 31, 1984 – December 31, 2000

FFIEC 033 – Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets of \$100 Million or More But Less Than \$300 Million – March 31, 1984 – December 31, 2000

FFIEC 034 – Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets Less Than \$100 Million – March 31, 1984 – December 31, 2000

FFIEC 002 – Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks – June 30, 1980 – Current

FR 2886a – Quarterly Report of Condition for a New York State Investment Company and its Domestic Subsidiaries – December 31, 1981 – September 30, 1996

FR 2886b – Consolidated Report of Condition and Income for Edge Act and Agreement Corporations – December 31, 1978 – Current

Form Mnemonics	RCFD	Consolidated (domestic and foreign offices) balance sheet items reported for the FFIEC 031, FFIEC 002, FR 2886b
	RCFN	Foreign office balance sheet items reported for the FFIEC 031, FFIEC 002, FR 2886b
	RCON	Balance sheet items for domestic offices only reported for the FFIEC 031, FFIEC 032, FFIEC 033, FFIEC 034, FFIEC 041, FFIEC 002, FR 2886a, FR 2886b
	RIAD	All income statement items reported for the FFIEC 031, FFIEC 032, FFIEC 033, FFIEC 034, FFIEC 041, FR 2886b
	TEXT	Items reported as character values

Major Series Changes

Over the years, major reporting changes have been made to the Call (RCRI) report forms. Highlights of the reporting item changes have been noted below. For additional changes, refer to the series reporting instructions (definitional changes) and to the report forms (MDRM number changes).

RCRI – Commercial Banks

March 31, 2000 – December 31, 2000 – No report form changes

- June 30, 1999 Text item, "Primary Internet Web Address of Bank", was added to the cover pages of the FFIEC 031-034 reporting forms. This item was confidential when first introduced.
- March 31, 1999 Schedule RI-A, item 11.b, and Schedule RC-Balance Sheet, item 26.c, were added to report the "Accumulated net gains (losses) on cash flow hedges".
- Schedule RI-E, item 3.a(1) was recaptioned as "Effect of adopting FAS 133, Accounting for Derivative Instruments and Hedging Activities".
- Schedule RC-Balance Sheet, items 12.b, 12.c, 28.b and 28.c, on the FFIEC 034, were deleted as a result of the expiration of the agricultural lian loss deferral program.
- Schedule RC-B, Memorandum items 8.a and 8.b relating to "High-risk mortgage securities" were deleted.
- Schedule RC-M, item 6.b(1), "Purchased credit card relationships" was recaptioned to "Purchase credit card relationships and nonmortgage servicing assets."
- Box check item, "Send my bank a sample set of paper Call Report forms for the next quarter", was deleted.
- March 31, 1998 Schedule RI – Income Statement, Item 4a. was retitled to "Provision for credit losses".
- Schedule RI-B, Part II was retitled to "Changes in Allowance for Credit Losses".
- Schedule RI-B, Part II, Item 4 was retitled to "Provision for credit losses"
- Schedule RI-E, item 5.a, the text remark, "Effect of change to GAAP from previous non-GAAP instructions", was deleted.
- Schedule RC-D (FFIEC 031-032), Item 7, "Commercial paper", was deleted as a single item, but was reported in item 5, "Other debt securities".
- Schedule RC-D (FFIEC 031-032), Items 6, "Certificates of deposit" and Item 8, "Bankers acceptances", were deleted as single items, but reported in item 9, "Other trading assets".
- Schedule RC-E, Memorandum item 1.e, "Preferred deposits...", the data collection period was changed from quarterly to December only.

Schedule RC-H (FFIEC 031), for items 10 through 17, "Available for sale securities..." were reflected at amortized cost, rather than at fair value and the MDRM numbers were changed.

Schedule RC-L (FFIEC 031-032), Memorandum item 5 was retitled to "Loans to individuals..."

Schedule RC-L (FFIEC 031-032), Memorandum item 5.a "Loans to purchase private passenger automobiles", was revised to include securitized consumer loans to purchase vans and light trucks for personal use. (previously reported in Memorandum item 5.c.)

Schedule RC-R, three subitems were added under item 3, "Amounts used in calculating regulatory capital ratios": 1) Item 3.a(3), "Tier 3 capital" (FFIEC 031-032), 2) Item 3.d(2), "Market risk equivalent assets" (FFIEC 031-032); and 3) Item 3.e, "Maximum contractual dollar amount of recourse exposure in low level recourse transactions".

Text item for second contact person to whom inquiries may be directed (8903) and phone number (8904) were deleted.

A new item for a fax number (9116) was added.

A new box check item, "Send my bank a paper set of forms for the Report of Condition and Income for the next quarter (9117)", was added.

On Schedule RI-B, Part II, the MDRM number for Item 2, "Recoveries" was changed from 4605 to 2419; and item 3 "Charge-offs" was changed from 4635 to 2432. Item 6, "Balance end of current period", was changed from 3123 to A512.

June 30, 1997 Schedule RC – Balance Sheet, Item 16.b, "Other borrowed money with remaining maturity of more than one year", was split into two separate items: 1) 16.b "for borrowing with remaining maturities of more than one year through three years" and 2) 16.c, "more than three years".

Schedule RC-B, Memorandum item 2, "Maturity and repricing data for debt securities", was extensively revised.

Schedule RC-C, Part I, Memorandum Item 3 (FFIEC 031-033) and Memorandum Item 2 (FFIEC 034), "Maturity and repricing data for loans and leases" was revised to include item 3.a, "Closed-end loans secured by first liens on 1-4 family residential properties" and item 3.b, "Other loans and leases".

Schedule RC-C, Part I, Memorandum Item 3.c (031-033) and corresponding Item 2.c (034) replaced memorandum item 3.d (031-033) and 2.d (034), respectively.

Schedule RC-C, Part I, Memorandum Item 3.d (031-033) and Item 2.d (034), "Loans secured by nonfarm nonresidential real estate with a remaining maturity of over five years" was added.

Schedule RC-C, Part I, Memorandum Item 3.e (031-033) and 2.e (034), "Commercial and industrial loans with a remaining maturity of over three years" was added.

Schedule RC-E, Memorandum Item 5, "Maturity and repricing data for time deposits of less than \$100,00" and Memorandum Item 6, "Maturity and repricing data for time deposits of \$100,000 or more" were revised. Specifically, Memorandum Items 5.a and 5.b were combined into Item 5.a; Memorandum Items 6.a and 6.b were combined into Item 6.a.

Schedule RC-E, Memorandum Items 5.c and 6.c were revised to Memorandum Items 5.b and 6.b

FDIC-supervised savings banks began to report the above maturity and repricing revisions to Schedule RC-B, RC-C, and RC-E. As a result, Schedule RC-J was deleted.

Schedule RC-L, Item 16.c, Column A, "Interest rate swaps where the bank has agreed to pay a fixed rate" was added.

Schedule RC-M, Item 6.a.(1), "Estimated fair value of mortgage servicing assets" was added.

Schedule RC-M, Item 13, "Outstanding principal balance of loans other than 1-to-4 family residential mortgage loans that are serviced for others" was added, to be completed by FFIEC 031-033 banks.

March 31, 1997 The most significant change for this quarter was the adoption of generally accepted accounting principles (GAAP) as the reporting basis for the Call Report. The changes to the report form (FFIEC 031-034) related to GAAP were as follows:

Schedule RC-F, Item 3, "Excess residential mortgage servicing fees receivables" was replaced with two separate items—3.a. "interest-only strip receivable (not in the form of security) on mortgage loans"; and 3.b, "interest-only strips receivable (not in the form of a security) on other financial assets".

Schedule RC-L, Item 9.a – 9.c were broken into 9.a(1), 9.a(2), and 9.b(1), 9.b(2).

Schedule RC-M, Item 11, “Net unamortized realized deferred gains (losses) on off-balance sheet derivatives” was added.

Schedule RC-M, Item 12, “Amount of assets netted against nondeposit liabilities on the balance sheet in accordance with the generally accepted accounting principles” was added.

RI, Memoranda item 11, “Does the reporting bank have a Subchapter S election in effect for federal income tax purposes for the current tax year”, was added.

Schedule RC-Balance Sheet

Item 3.a, “Federal funds sold” and Item 3.b, “Securities purchased under agreements to resell” were combined into a single item—Item 3.

Item 14.a, “Federal funds purchase” and Item 14.b, “Securities sold under agreements to repurchase” were combined into a single item—Item 14.

Item 17, “Mortgage indebtedness and obligations under capitalized leases” was included in item 16, “Other borrowed money”.

Item 22, “Limited-life preferred stock and related surplus” was included in item 19, “Subordinated notes and debentures”.

Schedule RC-B, Item 6.a, “Investment in mutual funds” and Item 6.b, “Other equity securities with readily determinable fair values” were combined into a single item—Item 6.a.

Schedule RC-B, Memorandum Item 4, “Held-to-maturity debt securities restructured and in compliance with modified terms” was deleted.

Schedule RC-C, Part I, Memoranda Item 1, “Commercial paper included in Schedule RC-C, Part I above”, was deleted for the FFIEC031-033.

Schedule RC-E, Memoranda Item 2.d, “Open account time deposits of \$100,000 or more” was included in Memorandum Item 2.c, “Total time deposits of \$100,000 or more”.

Schedule RC-H, Item 16.a, “Investment in mutual funds” and Item 16.b, “Other equity securities with readily determinable fair values” were combined into a single item—Item 16.a.

Schedule RC-K, (FFIEC 034) items 9.c, 9.d and (FFIEC 021-033) items 11.c, 11.d were revised consistent with Schedule RC-E.

Schedule RC-L, original items 10.a “When-issued securities: Gross commitments to purchase” and 10.b, “When-issued securities: Gross commitments to sell” were eliminated as separate items. (Collected in other areas of the schedule – see instructions)

Schedule RC-L, new items 10.a and 10.b, to collect the notional amount of credit derivatives were added.

Schedule RC-M, item 8.c, “Total assets of unconsolidated subsidiaries and associated companies” and memoranda item 1.b, “Nonreciprocal holdings of banking organizations’ capital investment” were deleted.

Schedule RC-O, item 8, to be completed by banks with “Oakar deposits” were broken into items 8.a(1), 8.a(2), and 8.b.

Schedule RC-O, items 12.a and 12.b were added to collect the amount of assets netted against deposit liabilities in domestic offices on the balance sheet.

Schedule RC-O, Memoranda item 3 was added to collect whether the reporting institution has been consolidated with a parent bank or savings association.

Schedule RC-O, items 11.a through 11.c were revised.

Schedule RC-R, items 2.a through 2.f, column A, “Subordinated debt and intermediate term preferred stock;” and items 2.a through 2.f, column B, “Other limited-life capital instruments,” were combined into items 2.a and 2.b respectively.

Schedule RC-R, items 4.a(1), “Securities issued by other claims...and other OECD central governments” and item 4.a(2), “All other” were combined into a single item, item 4.a.

Schedule RC-R, items 5.a(1), “Claims conditionally guaranteed by the U.S. government and its agencies and other OECD central governments”, 5.a(2), “Claims collateralized by securities ...and by cash on deposit”, and item 5.a(3), “All other” were combined into a single item, item 5.a.

Schedule RI, item 2.d, “Interest on mortgage indebtedness and obligations under capitalized leases”; Item 5.d, “Other foreign transaction gains(losses)”; and Items 11.a “Extraordinary items and other adjustments, gross of taxes” and 11.b, “Applicable income taxes were deleted.

Schedule RI-C, completed only in December was deleted. The item for the “deferred portion” of applicable income taxes, reported

on this schedule, was moved to Schedule RI, Memoranda item 12 (reported only in December).

Schedule RI-Income Statement, (FFIEC 032-034) items 2.a(2)(c), 2.a(2)(d) and (FFIEC 031) items 2.a(1)(b)(3), 2.a(1)(b)(4) capturing interest expense on time deposits were revised consistent with Schedule RC-E.

March 31, 1996

Schedule RC-E, Memorandum items 4, 4.a, and 4.b, "Total deposits in domestic offices" were deleted.

Schedule RC-E, Memorandum item 1.d, "Total deposits denominated in foreign currencies" was deleted.

Schedule RI, Memorandum item 3, "Estimated foreign tax credit"; and "Taxable equivalent adjustment to pretax income" (Schedule RI, Memorandum item 4--FFIEC 031 only) were deleted.

Schedule RC-E, item 4.a, column C, "U.S. branches and agencies of foreign banks" and item 4.b, column C, "Other commercial banks in the U.S." were combined into a single item (item 4, column C).

Schedule RC-E, item 6.a, column C, "Foreign branches of other U.S. banks" and item 6.b, column C, "Other banks in foreign countries" were combined into a single item (item 6, column C).

Schedule RI, "Income Statement," a single item for trading revenue replaced items 5.c, "Trading gains (losses) and fees from foreign exchange transactions," and 5.e, "Other gains (losses) and fees from trading assets and liabilities."

Schedule RC, items 16.a, "Other borrowed money: With a remaining maturity of one year or less" and 16.b, "With a remaining maturity of more than one year" were revised.

Schedule RC-E, Memorandum items 5 and 6, "Maturity and repricing data" were revised.

Schedule RC-C, Part I, "Floating rate loans with a remaining maturity of one year or less", Memorandum item 3.d on the FFIEC 031, 032, and 033 and Memorandum 2.d on the FFIEC 034 were added.

Schedule RC-E, Memorandum items 1.d (1) and 1.d (2), "Maturity data for brokered deposits" were added.

Schedule RC-E, Part II, Memorandum item 1 was added for time deposits in foreign offices with a remaining maturity of one year or less (FFIEC 031 only).

Schedule RC-L, items 9.d(1) and 9d(2) were added.

Schedule RC-R, items 3.a through 3.f, were added.

In Schedule RI, Memorandum item 10 was added for banks to report year-to-date credit losses on off-balance sheet derivatives (FFIEC 031-032 only).

Schedule RC-J, Part I, Memorandum item 5, "Loans and leases with a remaining maturity of one year or less" and item 6, "Debt securities with a remaining maturity of one year or less" were added (savings banks only)

Schedule RC-L, Memorandum item 5.b (FFIEC 031-032) was changed from annual to quarterly reporting.

Schedule RC-O, item 9, continues to be delayed until a future report date.

March 31, 1995

Schedule RC-R, item 3, "Total qualifying capital allowable under the risk-based capital guidelines," was deleted.

Schedule RC-K, Memorandum item 1 (FFIEC 033), item 6.f (FFIEC 032), item 6.a (6) (FFIEC 021), "Obligations (other than securities and leases) of states and political subdivisions in the U.S." was deleted.

Schedule RC-M, the following items were deleted: On the FFIEC 034, item 6 "Personal changes among the three senior officers", items 8.a through 8.d and 10.a through 10.e; items 6.a through 6.d on the FFIEC 033; and items 7.a through 7.d on the FFIEC 031 and 032.

Schedule RI-B, Part I, Memorandum item 2 (FFIEC 034), Memorandum item 3 (FFIEC 033), and Memorandum item 1 (FFIEC 031 and FFIEC 032), "Charge-offs and recoveries of special-category loans" was deleted.

Schedule RI-B, Part II, the year-to-date reconciliation of allocated transfer risk reserve was deleted from the FFIEC 031 and 032.

Schedule RC-C, Part I: Memorandum items 1.b through 1.g (FFIEC 034) and Memorandum items 2.b through 2.g (FFIEC 033) have been replaced with a new Memorandum item 1.b (FFIEC 034)

and Memorandum item 2.b (FFIEC 033). Memorandum items 2.b through 2.f (FFIEC 031 and 032 have been replaced with new Memorandum items 2.b and 2.c.

Schedule RC-B, item 4 was revised to cover all mortgage-backed securities other than pass-through securities.

Schedules RC-D (FFIEC 031 and 032) and RC-H (FFIEC 031), similar definitional changes were made concerning mortgage-backed securities as on Schedule RC-B.

Schedule RC-M, item 10.f, "Sales of proprietary mutual funds and annuities" was added.

Schedule RC-L, items 11 through 13 were replaced by new items 11, "Spot foreign exchange contracts" and 14 through 16, "Notional amounts" (of futures, forwards, exchange-traded options, over-the-counter options, and swaps), reported separately and subtotaled according to "held for trading" and "held for other than trading". New item 17, "fair value" data (FFIEC 031-033) for contracts held for trading and held for purposes other than trading, with the latter broken out by "marked to market" and those "not marked to market" was added.

Schedule RC-O, item 11 was added to identify "Adjustments to demand deposits (in domestic offices) reported in Schedule RC-E for certain reciprocal demand balances."

On Schedule RI, Memorandum item 7, was added for the date of a bank's acquisition involving push-down accounting; Memorandum items 8 and 9, "trading revenue" items from cash and derivative instruments and items to help determine the "impact on income of off-balance sheet derivatives held for purposes other than trading" were added for the FFIEC 031-033 only.

March 31, 1994

Major changes were made to the Call Report regarding the reporting of securities. Changes reflected the effect of the adoption of Financial Accounting Standards Board Statement No. 115, "Accounting for Certain Investments in Debt and Equity Securities" (FASB 115).

Schedule RC, Balance Sheet - Assets, item 2 was divided into two separate items, "Held- to maturity securities" and "Available -for-sale securities".

Schedule RC, Balance Sheet – Liabilities, item 15.b, "Trading liabilities" was added and item 16, "Other borrowed money" was divided into two subitems, "With original maturity of one year or

less" and "With original maturity of more than one year". Item 26.b was revised to "Net unrealized holding gains (losses) on available -for-sale securities".

Schedule RC-B, "Securities," was revised to collect the amortized cost and fair value for each type of held-to-maturity and available -for-sale securities.

Schedule RC-B, Memorandum item 7, "Amortized cost of held-to-maturity securities sold or transferred to available -for-sale or trading securities during the calendar year-to-date" was added.

Schedule RC-B, Memorandum item 3, "Taxable securities issued by states and political subdivisions in the U.S. (included in Schedule RC-B, item 3, column A, above;" and item 5, "Debt securities held for sale (included in Schedule RC-B, items 1 through 5, column A, above)" were deleted.

On the FFIEC 031 report, the breakdown of securities (not held in trading accounts) in domestic offices by type of security was moved from the body of Schedule RC-B to Schedule RC-H.

Schedule RC-C, Part I, items 8.a, "Taxable Obligations" and 8.b, "Tax-exempt obligations" were deleted. These items appeared on the FFIEC 034 as items 7.a and 7.b. A single total was reported for "Obligations of states and political subdivisions in the U.S..."

On the FFIEC 031 and 032 reports, Schedule RC-D was revised to cover trading assets and liabilities. In addition to banks with \$1 billion or more in total assets that are currently required to complete Schedule RC-D, those banks with \$2 billion or more in par-notional amount of interest rate, foreign exchange rate, and other commodity and equity contracts (and less than \$1 billion in total assets) as of June of the previous year also will be required to complete the schedule.

Schedule RC-H, items 10 through 17, "Held-to-maturity and available-for-sale securities in domestic offices" were added to the FFIEC 031 report.

Schedule RC-N, Memoranda item 4, "Interest rate, foreign exchange rate, and commodity and equity contracts," was added.

Schedule RC-L, Memoranda items 1 and 2, which collect data on certain loan sales and purchases during the quarter, were deleted.

Schedule RC-M, item 10.a through 10.e, "Mutual fund and annuity sales in domestic offices during the quarter..." was added.

Schedule RC-O, item 10, "Benefit-responsive Depository Institution Investment Contracts" was added.

Schedule RI, "Income Statement," Memoranda item 2, "Fee income for the sale and servicing of mutual funds and annuities," was added.

Schedule RI, "Income Statement", item 6 was split into separate items, a) "Realized gains (losses) on held-to-maturity securities" and b) "Realized gains(losses) on available-for-sale securities".

Schedule RI-A, item 11 was revised to "Change in net unrealized holding gains (losses) on available -for-sale securities".

March 31, 1993

Major changes to the Call Report resulting from certain provisions of the Federal Deposit Insurance Corporation Improvement Act of 1991 (FDICIA).

Schedule RC-C, Part II was added to collect data once each year as of June 30 on loans to small businesses and small farms.

Schedule RC-E, Memoranda item 1.e was added to collect information on "preferred deposits".

Schedule RC-F, Memorandum item 1, "Deferred tax assets disallowed for regulatory capital purposes" was added.

Schedule RC-L, items 15.a through 15.d, "All other off-balance sheet assets were added.

Schedule RC-M, items 1.a and 1.b was expanded to include "directors and their related interests; and item 6, "Intangible assets that have been grandfathered for regulatory capital purposes" was added.

Schedule N, item 10 was added to report loans that are past due 30 days or more or are in nonaccrual status but are wholly or partially guaranteed by the U.S. government.

Schedule RC-O, item 9, "Deposits in lifeline accounts" was added, but the reporting of this item is being delayed until a future report date.

Schedule RC-O, Memoranda item 2, "Estimated amount of uninsured deposits in domestic offices of the bank" was added.

September 30, 1992

Schedule RC-T was eliminated because data on highly leveraged transactions were no longer required.

March 31, 1992

Schedule RC-B, Memoranda item 6, "Floating rate debt securities with a remaining maturity of one year or less" was added.

Schedule RC-M, items 4.a through 4.d, "Outstanding principal balance of one-to-four family residential mortgages serviced for others under certain servicing contracts" was added.

Schedule RC-M, an item for "All other real estate owned" was broken down by type of property (e.g., construction, farmland, residential, and nonfarm nonresidential properties).

Schedule RC-M, an item for "other identifiable intangible assets" was broken down into items for "purchased credit cardholder relationships" and "all other identifiable intangibles".

Schedule RC-M, item 10.c, "Plus: Additional losses deferred during the current quarter" was closed-out (FFIEC 034 only).

Schedule RC-O, items 4.c, "Interest accrued and unpaid on deposits of consolidated subsidiaries" and 5.c, "Interest accrued and unpaid on deposits in insured branches" were added on the FFIEC 031 only.

Schedule RC- O, item 7 was added to provide information on unamortized premiums and discounts on time and savings deposits; and item 8, to be completed by banks with "Oakar deposits".

September 30, 1991

Reserve Bank staff were required to submit nonfinancial (text) data to the Board on the FFIEC 031/032/033/034 reports via the Bulk Data Transmission Utility.

June 30, 1991

A breakdown of noninterest income from international operations was provided in Schedule RI-D, Part II, of the FFIEC 031 report, to expand and improve coverage of international service transactions by the Bureau of Economic Analysis (BEA), for the FFIEC 031 report.

March 31, 1991

Major changes were approved for the Call Report as a result of growing concern over real estate financing.

Schedule RC-B, Memorandum item 4, "Debt securities restructured and in compliance with modified terms" and item 5, "Debt securities held for sale were added.

Schedule RC-B, item 4.b, "All other domestic securities" was split into two subitems.

Schedule RC-C, Memorandum item 4, "Loans to secure real estate, construction, and land development", item 5, "Loans and leases held for sale.." and item 6, " Adjusted rate closed-end loans.." were added.

Schedule RC-C, items 1.c (2) was split into two subitems, "secured by junior liens" and "secured by first liens".

Schedule RC-F, item 3, "Excess residential mortgage servicing receivables" was added.

Schedule RC-L, item 1.c (2), "Financial standby letters of credit.." was added.

Schedule RC-L, item 5, "Installment loans to individuals for households, family, and other personal expenditures..." (to be reported with the September report only) was added on the FFIEC 031 and 032 only.

Schedule RC-M, item 9 on the FFIEC 034, item 7 on the FFIEC 033, and item 8 on the FFIEC 031 and 032, "Other real estate owned" was added.

Schedule RC-N, item 6, on the FFIEC 033 and 034 and item 9 on the FFIEC 031 and 032, "Loans to foreign governments.." were added.

Schedule RC-N, Memorandum items 3 and 4 on the FFIEC 033 and 034 and items 2 and 3 on the FFIEC 031 and 032 were added.

Schedule RC-N, the loan categories in the body of the schedule were revised for the FFIEC 031 and 032 only.

Schedule RC-O, Memorandum items 1.a(1), 1.b(1), and 1.b(2) have been changed from annually (as of June 30) to quarterly.

Schedule RC-T, "Highly-Leveraged Transactions" were added.

Schedule RI, item 5.b on the FFIEC 034 and item 5.f on the FFIEC 031, 032, and 033 were split into two subitems.

Schedule RI-B, Part I, Memorandum items 4 and 5 on the FFIEC 033 and 034 and items 2 and 3 on the FFIEC 031 and 032 were added.

Schedule RC-M, items 4 and 5 on the FFIEC 034, items 3 and 4 on the FFIEC 031, 032, and 033 were deleted.

Savings bank supplemental Schedule RC-J, Memorandum items 5 and 6 were deleted

March 31, 1990

Schedule RC-B, item 2, "U.S. Government agency and corporation obligations", were broken into additional categories of agency securities.

Schedule RC- B, item 3, "Securities issued by states and political subdivisions in the U.S.", have been revised.

Schedule RC-E, Memorandum item 1.d, "Total deposits denominated in foreign currencies" has been added.

Schedule RC-L, "Off-Balance Sheet items were entirely revised.

Schedule RC-M, new item , "Noncumulative perpetual preferred stock and related surplus" was added.

Schedule RC-M, Memorandum item 1, "Interbank holdings of capital instruments (to be completed for the December report only)" was added.

Schedule RC-O, Memorandum item 1.a.(2). "Number of deposit accounts of \$100,000 or less" (to be reported only with the June report), was added.

Schedule RC-R, "Risk-Based Capital " was added.

For Savings banks only, Schedule RC-J, Memorandum item 6, Part 1, "Nonaccrual loans secured by 1-4 family residential properties" was added.

March 31, 1989

Schedule RC- Balance Sheet. Items 26a, "Undivided profits and capital reserves" and 26b, "Less: Net unrealized loss on marketable equity securities" was added.

Schedule RC-B, items 4-7 on the FFIEC 031, 032, 033 and items 4-6 on the FFIEC 034 were added.

Schedule RC-E, Memorandum items 5a and 5b were added.

Schedule RC-F, item 3, "Other", percentage test was added.

Schedule RC-G, item 1a, "Interest accrued and unpaid on deposits in domestic offices", item 1b, "Other expenses accrued and unpaid", and item 4, "Other" (percentage test) were added.

Schedule RC-K, items 4.a., "Other debt securities" and 4.b, "Equity securities" were added to the FFIEC 031 – 033 reports and items 2.a "U.S. Treasury securities, ..., and other debt securities" and 2.b, "Equity securities" were added to the FFIEC 034 report.

Schedule RC-L, Memorandum item 4, "Mortgages transferred with recourse..." was added.

Schedule RC-M, item 8 (FFIEC 031-032), item 7 (FFIEC 033), and item 9 (FFIEC 034), "Direct and indirect investments in real estate ventures" was added.

Schedule RI- Income Statement, items 1.d(3) – 1.d(5) on the FFIEC 031-033), 1.d(2) and 1.d(2) and 1.d(3) on the FFIEC 034 were added.

Schedule RI, Memorandum item 2, "All other expenses" was deleted.

Schedule RC-J (FDIC 8040/25) for Savings Banks only: Columns A and B was combined; Memorandum item 5 (Part 1) was replaced by "Loans held for sale"; Memorandum item 1 (Part 2) was replaced by "Net worth certificates"; and Memorandum item 2 (Part 2) was deleted.

December 1988

National Bank only Special Report (FDIC 8040/53: The December only reporting requirement for memoranda data on Adjustable Rate Mortgages on 1-4 Family Residences was deleted.

June 30, 1988

Schedule RC-Balance Sheet, Memorandum item 1 was added to collect information on the level of auditing work performed for the bank by independent external auditors as of any date during 1987. After this quarter, external audit information was collected annually in the March Call Report.

March 31, 1988

Schedule RC- Balance Sheet, item 3 was subdivided with sub items, item 3a, "Federal funds sold" and item 3b, "Securities purchased under agreements to resell" were added.

Schedule RC- Balance Sheet, item 14 was subdivided with subitems, item 14a, "Federal funds purchased" and item 14b, "Securities sold under agreements to repurchase" were added.

Schedule RC-B, Memorandum item 2, "Maturity and repricing data for debt securities", with subitems 2a(1) through 2a(5), "remaining securities of fixed rate debt securities", subitems 2b(1) through 2b(5) "repricing frequencies of floating rate debt securities" and subitem 2(c), " amount of total debt securities" were added.

Schedule RC-C, Memorandum item 3 (item 2 on the FFIEC 034), "Maturity and repricing data for loans and leases" with subitems 3a(1) through 3a(5) (2a(1) through 3a(5) on the FFIEC 034), "remaining maturities of fixed rate loans and leases", subitems 3b(1) through 3a(5) (subitems 2b(1) through 2b(5) on the FFIEC 034) "repricing frequencies of floating rate loans" and subitem 3c (subitem 2c on the FFIEC 034), " amount of total loans and leases" were added.

Schedule RC-E, Memorandum item 5, "Time deposits of less than \$100,000 and open-account time deposits of \$100,000 or more with a remaining maturity or repricing frequency of three months or less" was added.

Schedule RC-E, Memorandum item 6, "Maturity and repricing data for time certificates of deposit of \$100,000 or more" with subitems 6a(1) through 6a(5), "remaining maturities of fixed rate time certificates of deposit of \$100,000 or more", subitems 6b(1) through 6b(5), "repricing frequencies of floating rate time certificates of deposit of \$100,000 or more" and subitem 6e, "the amount of total time certificates of deposit of \$100,000 or more" were added.

Schedule RC-J, "Repricing Opportunities for Selected Balance Sheet Categories was deleted. (FFIEC 031, 032, 033 and 034)

No changes to Savings banks.

December 31, 1987

Schedule RC-Balance Sheet, item 12, "Total assets" changed to read "item 12a" and subitems 12b, "Losses deferred pursuant to 12 U.S.C 1823(j) and 12c, "Total assets and losses deferred pursuant to 12 U.S.C 1823(j) were added for the FFIEC 034 only.

Schedule RC-Balance Sheet, item 28, "Total equity" changed to read "item 28a" and subitems 28b, "Losses deferred pursuant to 12 U.S.C 1823(j) and 28c, "Total equity capital and losses deferred

pursuant to 12 U.S.C 1823(j) were added for the FFIEC 034 only.

Schedule RC-C, item 1c, "Loans secured by ... 1-4 family residential properties", subitems 1(c)1, "Revolving, open-end loans secured by 1-4 family residential properties and extended under lines of credit" and 1(c)2, "All other loans secured by 1-4 family residential properties" were added.

Schedule RC-M, item 10, "to be completed by banks accepted into the agricultural amortization program pursuant 12 U.S.C. 1823(j) only:" with subitems 10a, 10b, 10c, 10d, and 10e were added to the FFIEC 034 only.

No changes to Savings banks.

June 30, 1987

Schedule RC-B, item 6 (FFIEC 032 only), Column B, RCON number should read "0391".

March 31, 1987

Schedule RI- Income Statement, item 1a(h), "Obligations of states and political subdivisions in the U.S.", subitems 1a(h)1, "Taxable obligations" and 1a(h)2, "Tax-exempt obligations" were added.

Schedule RI-Income Statement, item 1b, "Income from lease financing receivables", subitems 1b(1), "Taxable leases" and 1b(2), "Tax-exempt leases" were added.

Schedule RI-Income Statement, item 1d(2), "Securities issued by states and political subdivisions in the U.S., subitems 1d(2)a, "Taxable securities" and 1d(2)b, "Tax-exempt securities" were added.

Schedule RI-Income Statement, item 2a(1), "Interest on deposits in domestic offices", subitems 2a(1)a, "Transaction accounts" and 2a(1)b, "Nontransaction accounts" with subitems 2a(1)b(1), "Money market deposit accounts", 2a(1)b(2), "Other savings deposits", 2a(1)b(3), "Time certificates of deposit of \$100,000 or more" and 2a(1)b(4), "All other time deposits" were added.

Schedule RI-Income Statement, Memoranda item 1, "Interest expense incurred... for federal income tax purposes", item 2, "All other expenses included ... for federal income tax purposes", item 3, "Estimated foreign tax credit", item 4, "To be completed only by banks with \$1 billion or more in total assets:", and item 5, "Number of full-time equivalent employees on payroll at end of current period" were added.

Schedule RC-B, item 3, "Securities issued by state and political subdivisions in the U.S.", subitems 3a, "Taxable securities" and 3b, "Tax-exempt securities" were added.

Schedule RC-C, item 8, "Obligations of states and political subdivisions in the U.S.", with subitems 8a, "Taxable obligations" and 8b, "Tax-exempt obligations" were added.

Schedule RC-C, Memorandum items 2a, 2c, 2e, subitems were added for each item. (FFIEC 031 and 032)

Schedule RC-E, Memorandum item 2a, "Savings deposits", subitems 2a(1), "Money market deposit accounts" and 2a(2), "Other savings deposits" were added.

Schedule RC-K, item 8, "Lease financing receivables (net of unearned income" and item 10, "Transaction accounts in domestic offices" were added.

Schedule RC-K, item 11, "Nontransaction accounts in domestic offices" with subitems 11a, "Money market deposit accounts", 11b, "Other savings deposits", and 11d, "All other time deposits" were added.

Schedule RC-L, Memorandum item 2, "Loans purchased by the reporting bank during the calendar quarter" was added.

Schedule RC-N, the entire schedule was revised (FFIEC 021 and 032 only).

December 31, 1986

Schedule RC-E, item 2d, "Other time deposits" (Savings banks only), RCON 6668 changed to read RCON 2477.

Schedule RC-J, Part II, item 6, Column C, "Time certificates of deposit of \$100,000 or more" (Savings banks only), RCON 1888/7769 was changed to read RCON 1894/7769.

June 30, 1986

Schedule RI-B, Part I, Memorandum, "To be completed by national banks only, item 1, (FFIEC 031 and 032), or item 3 (FFIEC 033) or item 2 (FFIEC 034), Charge-offs and recoveries of Special-Category Loans, as defined for this Call Report by the Comptroller of the Currency" was added.

Schedule RC-C, Memoranda, item 2, "Loans and leases restructured and in compliance with modified terms" was added.

Schedule RC-E, item 7, "All other deposits" was deleted, and "Banks in foreign countries, foreign governments, and foreign official institutions" was added. (FFIEC only)

Schedule RC-M, item 8 (FFIEC 031 & 032), or item 7 (FFIEC 033), or item 9 (FFIEC 034), "To be completed by state nonmember banks only:Real estate acquired and held for investment" was added.

Schedule RC-N, Memorandum, item 1,"Restructured loans and leases included in item 3 (FFIEC 031), or item 6 (FFIEC 032), or items 1 through 5 (FFIEC 033 and 034) above" was added. This item is confidential.

Schedule RC-N, "Column D, Renegotiated "troubled debt" was deleted (FFIEC 031, 032, 033, 034 and FDIC 8040/25).

Schedule RC-N, "Optional Submission of Narrative Statement", first paragraph of instructions revised and expanded and "No comment" block added. (FFIEC 031, 032, 033, 034, and FDIC 8040/25)

Schedule RC-C, Memoranda items 5a., 5b., 5c and 5d, "Loans and leases restructured and in compliance with modified terms" was added. (Savings Banks – FDIC 8040/25)

Schedule RC-N, Memorandum item "1" renumbered to read, "2" and item 1 "Restructured loans and leases included in items 2 and 4 above" was added. (FDIC 8040/25)

March 31, 1986

Schedule RI, item 1, "All NOW accounts (including "Super NOW" accounts" was added.

Schedule RC-E, Memoranda item 3, "All NOW accounts (including "Super NOW" accounts)" was added.

Consolidated Reports of Income and Condition for Savings Banks (FDIC 8040/25) replaces Consolidated Report of Income (Savings Bank)(FDIC 8040/51 – obsolete), and Consolidated Report of Condition (Savings Bank) (FDIC 8040/18 – obsolete)

In addition to the regular Call Report form, a special report form (FFIEC 016, 017, or 018) requesting a breakdown by obligor of the total amount reported as U.S. Government agency and corporation securities on the bank's March 31, 1986 Call Report.

December 31, 1985

Schedule RC-J – Repricing Opportunities for Selected Balance Sheet Categories was added.

In addition to the regular Call Report form, a special report form (FFIEC 016, 017, or 018) requesting a breakdown by obligor of the total amount reported as U.S. Government agency and corporation securities on the bank's March 31, 1986 Call Report.

September 30, 1985

Schedule RC, Memoranda item 5, "Mortgage servicing rights" was added (to correct prior omission) for Savings Banks (FDIC 8040/18).

June 30, 1985

Schedule RI, items 1d(1), "Securities issued by states and political subdivisions in the U.S." and 1d(2), "All other securities" were added. (FFIEC 034)

Schedule RI, Memorandum item 2, "Estimated income on securities issued by states and political subdivisions in the U.S." was deleted. (FFIEC 034)

Schedule RC-J, Part III, "Maturity of Debt Subordinated to Deposits and Limited Life Preferred Stock" was deleted (FFIEC 031, 032, 033, and 034).

Schedule RC-L, Memorandum item 2, "Notional value of all outstanding interest rate swaps" was added (FFIEC 031, 032, 033, and 034).

Schedule RC-M, Memoranda items 6, "Intangible Assets" and 7, "Does your bank have any mandatory convertible debt that is part of your primary or secondary capital?" (FFIEC 031 and 032), items 5 and 6 (FFIEC 033) and items 7 and 8 (FFIEC 034) were added.

Schedule RC-N, items 1 thru 5 and Memorandum item M1 were added in Columns C & D (FFIEC 034).

Schedule RC, Memoranda item 5, "Mortgage servicing rights" was added. (FDIC 8040/18)

Schedule RC-I, item 6, "Total Deposits ...in domestic offices of the bank (to be completed for the June Call only)" was added. (FDIC 8040/18)

March 31, 1985

A major change in reporting requirements for small banks became effective as of the March 31, 1985, Call Report date. All banks, regardless of size, must prepare their Reports of Condition and Income on the *accrual* basis of reporting. Banks that had assets of less than \$10 million as of December 31, 1981, were previously permitted to report on a modified cash basis.

There were no substantive changes to the report forms.

March 31, 1984

In March 1984, the Reports of Condition and Income and the Large Bank Supplement were merged in an effort to simplify and alleviate reporting burden. Banks begin to file forms based on their foreign offices (including International Banking Facility) and on the total assets reported by the bank in its June 30, 1983 Report of Condition. Banks with domestic offices only and total

assets of less than \$100 million no longer had the filing option that permitted them to submit either the standard or abbreviated form set. The new system consisted of four different Consolidated Reports of Condition and Income:

FFIEC 031 – Consolidated Reports of Condition and Income for a Bank with Domestic and Foreign Offices.

FFIEC 032 - Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets of \$300 Million or More.

FFIEC 033 - Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets of \$100 Million or More But Less Than \$300 Million .

FFIEC 034 - Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets of Less Than \$100 Million .

Micro Series Description (continued)

1984 – 2000

Series Mnemonic

CALL/XMBA

Panel Description

The reporting panel for the FFIEC 002 consists of each branch and agency of foreign banks domiciled in the United States. Branches of foreign banks located in Puerto Rico or in U.S. territories and possessions submit the FFIEC 002 on a voluntary basis. If a voluntary respondent will be reporting for a quarter, Federal Reserve Bank staff will notify staff in the production unit at the Federal Reserve Board.

The consolidation of statements for multiple branches and agencies of a given foreign bank is not permitted. However, multiple offices of a given foreign bank within a single city, or within the same Metropolitan Statistical Area (MSA) and within the same state and Federal Reserve district, could request permission to submit a consolidated report, provided that this does not combine: (1) branches and agencies; (2) federally-insured and uninsured offices; or (3) offices of different foreign banks, even though they are part of the same "family." Requests for permission to file consolidated reports are considered on a case-by-case basis and will not be granted automatically.

If permission to file a consolidated report is granted, staff in the production unit at the Federal Reserve Board must be contacted and provided the necessary information prior to the first quarter of consolidation.

Reporting Form

FFIEC 002 – Report of Assets and Liabilities of U.S. Branches and Agencies of Foreign Banks – June 30, 1980 – Current.

Data

The report, required of all U.S.-domiciled agencies and branches of foreign and Puerto Rican banks, serves the needs of the OCC, the FDIC, and the Board, which are the agencies that share federal supervisory responsibility for foreign banking institutions. Data collected on the FFIEC 002 report form are used in monetary and financial analysis, and are the benchmark data needed to derive adequate estimates from the sample FR 2069 report, which provides similar data weekly.

Major Series Changes

Beginning in 1985, the changes to the FFIEC 002 reporting form were consistent to those changes being made to the Bank Call report, thus making the forms compatible.

March 31, 1999

Schedule RAL, Memorandum items 5 and 6, High-risk mortgage securities, were eliminated.

March 31, 1998

Schedule RAL, memoranda item 13, "Pledged U.S government securities" (2785) was added and existing items 14, 15, and 16 were renumbered accordingly.

Schedule A, item 4.b, "Other banks in foreign countries and foreign central banks" was revised to exclude data on balances due from banks, including the central bank, in the U.S. branches home country and renumbered as item 4.c (3149) " All other banks in foreign countries and foreign central banks. Item 4.b, Banks in home country and home country central bank (2431), was added.

September 30, 1997

Schedule O, Memoranda item 5a, "Amount of assets netted against demands deposits, (RCONA527) and item 5b, "Amount of assets netted against time and savings deposits", (RCONA528), replaced Memoranda item 5 (RCONA538.)

March 31, 1997

Schedule RAL, Memoranda, four items were added: 1) item 12, "Amount of assets netted against nondeposit liabilities; 2) item 13, "Other assets including other claims on nonrelated parties," 3) item 14, "Other liabilities to nonrelated parties," and 4) item 15, to report the number of full-time equivalent employees at each U.S. Branch or agency.

Schedule C, Part I, memoranda item 1, "Holdings of commercial paper" was deleted.

Schedule E, Memoranda item 1.a, "Time certificates of deposit of \$100,000 or more" was revised to include deleted item 1.b "Other time deposits of \$100,000 or more."

Schedules L and M, a memoranda section was added to include two new items for the notional amount of credit derivatives.

Schedule O, memoranda item 5 was added.

March 31, 1996

Schedule RAL, two new items were added: (1) memoranda item 10, "Revaluation gains on interest rate, foreign exchange rate, and other commodity and equity contracts;" and (2) memoranda item 11, "Revaluation losses on interest rate, foreign exchange rate, and other commodity and equity contracts."

Schedule N, Memoranda item 2, "Interest rate, foreign exchange rate, and other commodity and equity contracts" was added.

June 30, 1995

Schedules L and M, off-balance-sheet derivatives were added to both schedules along with corresponding footnotes.

March 31, 1995

Schedule RAL, item 1.c, "Other bonds, notes, debentures, and corporate stock (including state and local securities)" was divided into (1) "Securities of foreign governmental units" and (2) "All other."

Schedule RAL, item 4.e, "Trading liabilities," was added.

Four memoranda items were added to collect data on the fair value and amortized cost of high-risk securities and structured notes.

Memoranda item was added to collect information on mutual funds activity in branches and agencies.

Schedule M, Part I, memoranda item 3, "Trading Assets and Liabilities" was added for revaluation gains and losses from the market-to-market of off-balance sheet derivatives contracts with related parties that are held for trading purposes.

Schedule N, Column D changed from "Renegotiated troubled debt" to "Restructured and in compliance with modified terms." This revision changed the treatment of restructured loans that are past due 30 days or more and still accruing.

Schedule O, memoranda items 4.a, 4.b, and 4.c were added to reflect adjustments for certain reciprocal demand balances for deposit insurance purposes.

March 31, 1994

Schedule RAL, item 1f, "Assets held in trading accounts" was added.

Schedule RAL, Memoranda items 1 through 4, "Fair value of and Amortized cost of held-to-maturity securities" and "Fair value of and Amortized cost of available -for-sale securities" were added.

Schedule RAL, Memorandum item, "Market value of securities held" was deleted.

A memorandum item was added to indicate the level of auditing work performed for a branch or agency during the preceding year to be reported only on the March report.

Schedule C, "Loans," items 9.a and 9.b, "Lease financing receivables (net of unearned income) of U.S. addressees (domicile) and Non-U.S. addressees (domicile)" were added.

Schedule M, Part IV, "Other real estate owned," was added.

Schedule M, Part V, items 10 and 11 were added to report all other off-balance sheet contingent liabilities and other off-balance sheet contingent claims.

March 31, 1993

Schedule C, Part II was added to collect data once each year as of June 30 on loans to small businesses and farms.

Schedule L, an item was added to collect data on all other off-balance sheet assets.

Schedule L, "Other significant commitments and contingencies greater than or equal to 1/2 percent of total claims on non-related parties as reported on Schedule RAL, item 1.h" was revised and a new MDRM number assigned.

Schedule O, new items were added to collect "Deposits in lifeline accounts," "Estimated amount of uninsured deposits in the branch (excluding IBF)," and "Preferred deposits". Item 7, "Deposits in lifeline accounts" was collected as of June 30, 1993.

Items on Schedule C, Part II and Schedule O are collected from FDIC-insured branches only.

September 30, 1992

Schedule T, "Highly Leveraged Transactions" was eliminated

June 30, 1991

A new schedule, Schedule T, was added to collect data on highly-leveraged transactions.

A new section, Part V, was added to Schedule M to collect data on off-balance sheet transactions between the reporting U.S. branch and related depository institutions.

Schedule L, four subitems (items 2.a, 2.b, 3.a, and 3.b) were replaced by item 2, "Futures and forward contracts," and item 3, "Standby contracts and other option arrangements.

Schedule O: (1) the addition of a subitem to Items 1, 4, and 5 to collect data on accrued interest payable on insured deposits; (2) the addition of a subitem to Memoranda item 1 to collect data on the number of insured deposits of \$100,000 or less; (3) and a change in the reporting frequency for all subitems of Memoranda item 1 to a quarterly basis rather than annually as of June 30, with the exception of the new memoranda subitem for the number of deposit accounts of \$100,000 or less, which was required annually as of June 30.

June 30, 1990

U.S. branches and agencies of foreign banks were allowed to submit their FFIEC 002 report electronically to their Federal Reserve Bank.

December 31, 1985

This report was made more compatible with the recently revised commercial bank Call Reports (FFIEC 031/032/033/034). The revised form called for the reporting of separate, detailed information on the assets and liabilities of a respondent's International Banking Facilities (IBFs) in addition to the reporting of detailed asset and liability components of the respondent including its IBF. This detailed IBF information was not collected on the FFIEC 002 report form used through September 30, 1985; instead, identification of the respondent's IBF transactions was provided in a separate report--the Quarterly Report of IBF Accounts for U.S. Branches and Agencies of Foreign Banks (FR 2074). Collection of FR 2074 report forms was discontinued with the implementation of the revised FFIEC 002.

Micro Series Description (continued)

1984 – Current

Series Mnemonic CALL/EDGC

Description The Consolidated Report of Condition and Income for Edge and Agreement Corporations (FR 2886b) is collected from Edge and agreement corporations organized under Section 25 or 25(a) of the Federal Reserve Act. Consolidated condition and income data are reported quarterly by banking and nonbanking Edge and agreement corporations 1 including their domestic and foreign branches, IBFs, and subsidiaries.

Data collected on the FR 2886b are used for supervisory purposes and for regular monitoring of developments that affect the money supply.

Major Series Changes

September 30, 1997

Reporting was changed to a fully consolidated (including subsidiaries) basis (now more consistent with the FR 2314.)

Revisions to the report form consisted of a balance sheet and ten supporting schedules, a report of income, and a schedule reconciling changes in the capital and reserve accounts.

Nonbanking Edge and agreement corporations were made exempt from completing Schedules A, B, C, D, I, J, and L.

The Optional Narrative Statement was also deleted .

March 31, 1994

Banking and investment Edge corporations (domestic and foreign) branch activities were consolidated into one report.

Schedule B, "Securities," was added.

Schedule I, "Risk-based Capital," was added.

Schedule J, "Branch Schedule of Selected Items," was added.

Balance sheet, item 15, "Subordinated notes and debentures" and item 19.d, "Net unrealized holding gains (losses) on available - for-sale securities" were added.

New Schedule B, a Column C, "Trading Account," was added

Relettered Schedule E, "Claims on and liabilities to affiliates," items 1.b and 2.b were deleted.

Balance sheet "Securities," items 2.a, 2.b, and 2.c were consolidated into one item.

March 31, 1991

Reporting frequency of the income schedule for both banking and nonbanking Edge corporations were increased from annual to quarterly.

Nonbanking Edge corporations were required to submit a quarterly balance sheet, and foreign branches of nonbanking corporations report semiannually.

One item was added to the income report to provide a breakdown of the noninterest income from affiliates into two categories—"equity in undistributed earnings of subsidiaries" and "other."

March 31, 1984

Report of Condition and Income for Edge and Agreement Corporations was revised and implemented in order to minimize inconsistencies with the new Reports of Condition and Income (Call Report) for commercial banks.

A new column to collect data on international banking facility (IBF) balances was added.

Schedule E, "Past due and nonaccrual loans and leases" was added.

Micro Series Description (continued)

1984 – 1996

Series Mnemonic CALL/NYIS

Description The reporting panel for the FR 2886a consists of each New York Investment Company domiciled in the United States.