

## Adjustment Codes frequently appearing on the FDIC Quarterly Invoice

### 011- Financial Data Change encompasses the following:

- **Deposit Data Change** - Change(s) to Report of Condition & Income (Call Report) or Thrift Financial Report (TFR) line items affecting the assessment base amount when the base is computed using deposits. For reporting periods from March 31, 2007 through March 31, 2011, this change refers to Call Report Schedule RC-O line items 1, 2, 3, 4, 5, and 6; and to TFR Schedule DI line items 510, 520, 530, 540, 550, and 560.
- **Asset or Equity Data Change** - Change(s) to Call Report or TFR line items affecting the assessment base amount when the base is computed using assets. This change is applicable beginning with the June 30, 2011 quarterly report data. This change refers to Call Report Schedule RC-O line items 4 and 5; and to TFR Schedule DI line items 521 and 524.
- **Banker's Bank Data Change** - Change(s) to Call Report or TFR line items affecting a Banker's Bank's eligibility and/or deductions from the assessment base when the base is computed using assets. This change is applicable beginning with the June 30, 2011 quarterly report data. This change refers to Call Report Schedule RC-O line items 10, 10a., and 10b.; and to TFR Schedule DI line items 659, 661, and 662.
- **Custodial Bank Data Change** - Change(s) to Call Report or TFR line items affecting a Custodial Bank's eligibility and/or deductions from the assessment base when the base is computed using assets. This change is applicable beginning with the June 30, 2011 quarterly report data. This change refers to Call Report Schedule RC-O line items 11, 11a., and 11b.; and to TFR Schedule DI line items 663, 664, and 665.

**013 - Custodial Bank Eligibility Change** - A change in a Custodial Bank's eligibility status.

**024 - TAGP Data Change** - Change(s) to Call Report or TFR line items affecting a prior period Transaction Account Guarantee Program assessment base amount. For reporting periods from December 31, 2008 through December 31, 2010, this change refers to Call Report Schedule RC-O line items M.4.a. and M.4.b.; and to TFR Schedule DI line items 570 and 575.

**031 - Risk Classification Rating Change** - A change to a Risk Classification rating resulting in a change to a prior period assessment due amount.

- For institutions in Risk Category I (the only category that has a scale of base rates), change(s) to CAMELS ratings, and change(s) to the Call Report or TFR line items that result in changes to the financial ratios, could move the institution's rate within the base rate scale.
- Change(s) to CAMELS ratings, and change(s) to the Call Report or TFR line items that result in changes to the financial ratios, could cause any

institution to change Risk Category. See [Supervisory & Capital Groups](#) for category definitions.

- Change(s) to CAMELS ratings, and change(s) to Call Reports or TFRs line items for the June 30, 2009, and later report dates, could also affect the base adjustments which determine the final rate an institution receives in any of the Risk Categories. See [Risk Categories & Risk-Based Assessment Rates](#) for more information on base adjustments.

**034 - TAGP Rate Change** - A change to an institution's risk rating (see code 031 above) can also result in a change to a prior period TAGP rate for Periods ET-1 (debit date 06/30/2010) through EU-2 (debit date March 30, 2011). For more information on the correlation between TAG rates and risk category, please see Financial Institution Letter [FIL-48-2009](#).

**078 – Change to the Special Assessment Computation** – Changes to the June 30, 2009, Call Report or TFR can result in changes to the Special Assessment collected on the September 30, 2009, invoice.

**314 – New Institution Adjustment** – Pro-rata deduction given to a newly insured institution for the quarter in which the institution becomes insured. The pro-rata deduction is effective with institutions that became insured on or after April 1, 2011.