



Federal Deposit Insurance Corporation
550 17th Street, NW, Washington, D.C. 20429-9990

Financial Institution Letter
FIL-3-2015
January 6, 2015

CONSOLIDATED REPORTS OF CONDITION AND INCOME

Summary: The Consolidated Reports of Condition and Income (Call Report) for the December 31, 2014, report date must be received by Friday, January 30, 2015. Certain institutions with foreign offices have an additional five calendar days to submit their reports.

Statement of Applicability to Institutions With Total Assets Under \$1 Billion: This Financial Institution Letter applies to all FDIC-supervised banks and savings associations, including community institutions.

Distribution:

FDIC-Supervised Banks (Commercial and Savings)
and FDIC-Supervised Savings Associations

Suggested Routing:

Chief Financial Officer
Chief Accounting Officer
Call Report Preparer

Related Topics:

[FIL-1-2015, January 2, 2015, Consolidated Reports of Condition and Income for Fourth Quarter 2014](#)

Contact:

FDIC's Data Collection and Analysis Section at
800-688-3342 or insurance-research@fdic.gov

Note:

FDIC Financial Institution Letters (FILs) may be accessed from the FDIC's Web site at <http://www.fdic.gov/news/news/financial/2015/>.

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Highlights:

- This quarter's Call Report does not require institutions to report any new or revised data items.
- The Call Report forms and an instruction book update for December 2014 are available on the Federal Financial Institutions Examination Council's Web site at http://www.ffiec.gov/ffiec_report_forms.htm and the FDIC's Web site at <http://www.fdic.gov/callreports>.
- Banks should review FIL-1-2015 and its accompanying Supplemental Instructions for further information on the fourth quarter 2014 Call Report.
 - This quarter's Supplemental Instructions include guidance on the applicability for Call Report purposes of a new accounting standard that allows institutions to elect whether or not to apply pushdown accounting in certain business combinations.
 - This guidance also provides that an institution's primary federal regulator reserves the right to require, or prohibit, the institution's use of pushdown accounting based on an evaluation of whether the election appears not to be supported by the facts and circumstances of the business combination.
- FIL-1-2015 can be accessed at <https://www.fdic.gov/news/news/financial/2015/fil15001.html>.