



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

Financial Institution Letter
FIL-19-2012
April 9, 2012

CONSOLIDATED REPORTS OF CONDITION AND INCOME

Summary: The Consolidated Reports of Condition and Income (Call Report) for the March 31, 2012, report date must be received by Monday, April 30, 2012. Certain institutions with foreign offices have an additional five calendar days to submit their reports. FDIC-supervised savings associations will begin to file the Call Report this quarter in place of the Thrift Financial Report. As discussed in FIL-18-2012, dated April 5, 2012, this quarter's Call Report revisions relate to savings associations' conversion to the Call Report and also include certain instructional changes.

Statement of Applicability to Institutions under \$1 Billion in Total Assets: 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-18-2012, April 5, 2012, on Depository Institution Reports](#)
[FIL-11-2012, March 6, 2012, Consolidated Reports of Condition and Income](#)
[FIL-10-2012, March 2, 2012, on Revisions to the Consolidated Reports of Condition and Income for March and June 2012](#)

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 www.fdic.gov/news/news/financial/2012/index.html.

To receive FILs electronically, please visit <http://www.fdic.gov/about/subscriptions/fil.html>.

Paper copies may be obtained via the FDIC's Public Information Center, 3501 Fairfax Drive, E-1002, Arlington, VA 22226 (877-275-3342 or 703-562-2200).

Highlights:

- Call Report changes taking effect March 31, 2012, are:
 - New items for savings associations and certain state savings banks in Schedule RC-M, Memoranda, on compliance with the Qualified Thrift Lender requirement;
 - Revisions to the leverage ratio denominator calculation in Schedule RC-R, Regulatory Capital, to address measurement differences between banks and savings associations; and
 - Certain Call Report instructional revisions.
- The Call Report forms and an instruction book update for March 2012 are available on the FFIEC's Web site at http://www.ffiec.gov/ffiec_report_forms.htm and the FDIC's Web site at <http://www.fdic.gov/callreports>.
- Institutions should review FIL-18-2012 and its accompanying Supplemental Instructions for further information on the first quarter 2012 Call Report. FIL-18-2012 can be accessed at <http://www.fdic.gov/news/news/financial/2012/fil12018.html>.