



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

Financial Institution Letter
FIL-3-2018
January 4, 2018

CONSOLIDATED REPORTS OF CONDITION AND INCOME

Summary: The Consolidated Reports of Condition and Income (Call Report) for the December 31, 2017, report date must be submitted to the banking agencies' Central Data Repository (CDR) by Tuesday, January 30, 2018. Certain institutions with foreign offices have an additional five calendar days to file 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-1-2018, January 2, 2018, Consolidated Reports of Condition and Income for Fourth Quarter 2017](#)

Contact:

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

Note:

FDIC Financial Institution Letters (FILs) may be accessed from the FDIC's website at <https://www.fdic.gov/news/news/financial/2018/>

To receive FILs electronically, please visit <https://service.govdelivery.com/accounts/USFDIC/s/subscribe/new>.

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:

- The Call Report forms for December 2017 are available on the Federal Financial Institutions Examination Council's (FFIEC) website at https://www.ffiec.gov/ffiec_report_forms.htm and the FDIC's website at <https://www.fdic.gov/callreports>.
- No new or revised data items take effect this quarter in the FFIEC 051, FFIEC 041, or FFIEC 031 Call Report.
- There is no update to the instruction book for the FFIEC 051 Call Report or to the instruction book for the FFIEC 041 and FFIEC 031 Call Reports this quarter.
- Eligible small institutions, generally those with domestic offices only and total assets less than \$1 billion, have the option to file either the FFIEC 051 or the FFIEC 041 Call Report. An eligible institution that filed the FFIEC 041 for previous report dates in 2017 may choose to file the FFIEC 051 as of the December 31, 2017, report date.
- Under U.S. generally accepted accounting principles, the effects of the recently enacted changes in tax laws and rates must be reflected in the fourth quarter 2017 Call Report. The banking agencies plan to provide guidance about reporting these changes as of December 31, 2017, later this month.
- Institutions should review [FIL-1-2018](#) and its accompanying [Supplemental Instructions](#) for further information on the fourth quarter 2017 Call Report.
- For assistance with CDR system-related issues, including user accounts and passwords, please contact the CDR Help Desk by telephone at 888-CDR-3111, by fax at 703-774-3946, or by email at CDR.Help@ffiec.gov between 9:00 a.m. and 8:00 p.m., Eastern Time, Monday through Friday.