



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

Financial Institution Letter
FIL-18-2018
April 12, 2018

CONSOLIDATED REPORTS OF CONDITION AND INCOME

Summary: In the Consolidated Reports of Condition and Income (Call Report) for the March 31, 2018, report date, revisions to several schedules are taking effect in response to changes in the accounting for equity securities and other equity investments. The Call Report for the first quarter of 2018 must be submitted to the banking agencies' Central Data Repository (CDR) by Monday, April 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-17-2018, April 10, 2018, Consolidated Reports of Condition and Income for First Quarter 2018](#)

[FIL-4-2018, January 5, 2018, Revisions to the Consolidated Reports of Condition and Income \(Call Report\) for March and June 2018](#)

[FIL-2-2018, January 3, 2018, Revisions to the Consolidated Reports of Condition and Income \(Call Report\) for March and June 2018](#)

[FIL-60-2017, November 21, 2017, Regulatory Capital Rules: Retention of Certain Existing Transition Provisions for Banking Organizations that Are Not Subject to the Advanced Approaches Capital Rules](#)

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 www.fdic.gov/news/news/financial/2018/

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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:

- As previously announced in [FIL-2-2018](#) and [FIL-4-2018](#), several Call Report schedules have been revised this quarter to address changes in the accounting for equity securities and other equity investments that take effect for some institutions in the first quarter of 2018.
- The instructions for Schedule RC-R, Regulatory Capital, have been revised to incorporate the banking agencies' [November 2017 final rule](#) extending the transition provisions applicable during 2017 for certain regulatory capital deductions, risk weights, and minority interest limitations for non-advanced approaches institutions.
- Eligible small institutions, generally those with domestic offices only and total assets less than \$1 billion as of June 30, 2017, have the option to file the FFIEC 051 or the FFIEC 041 Call Report as of the March 31, 2018, report date. Such institutions are expected to file the same report form, either the FFIEC 051 or the FFIEC 041, for each quarterly report date during 2018.
- The Call Report forms and instruction book updates for March 2018 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 www.fdic.gov/callreports.
- Institutions should review [FIL-17-2018](#) and its accompanying [Supplemental Instructions](#) for further information on the first quarter 2018 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.