



## Proposed Revisions to the Consolidated Reports of Condition and Income and Banker Teleconference Scheduled for December 8

### Summary:

Revisions to the Consolidated Reports of Condition and Income (Call Report) that had been proposed to take effect December 31, 2015, have been deferred until no earlier than March 31, 2016. In addition, on December 8, 2015, the federal banking agencies will hold a teleconference on the reporting of regulatory capital data in the Call Report.

**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-39-2015, September 18, 2015, Proposed Revisions to the Consolidated Reports of Condition and Income \(Call Report\)](#)  
[FIL-40-2015, September 22, 2015, Consolidated Reports of Condition and Income](#)  
[FIL-57-2015, December 3, 2015, Proposed Revisions to the Consolidated Reports of Condition and Income and Banker Teleconference Scheduled for December 8](#)

### Contact:

FDIC's Data Collection and Analysis Section at 800-688-3342 or [insurance-research@fdic.gov](mailto:insurance-research@fdic.gov).

### Note:

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

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

### Highlights:

- On September 18, 2015, the FDIC and the other federal banking agencies requested comment on proposed revisions to the Call Report. The changes were proposed to take effect December 31, 2015, or March 31, 2016, depending on the nature of the change. The comment period for the proposal ended November 17, 2015.
- For those Call Report revisions with a proposed effective date of December 31, 2015, the Federal Financial Institutions Examination Council (FFIEC) and the agencies have decided to defer their effective date until no earlier than March 31, 2016, based on feedback on the proposal and other factors.
- Institutions will be advised of the FFIEC's and the agencies' decisions regarding the proposed Call Report revisions, including their effective dates
- The federal banking agencies are conducting a banker teleconference on Tuesday, December 8, 2015, from 2:00 to 3:30 p.m., Eastern Standard Time, to provide additional guidance on, and respond to questions about, the reporting of regulatory capital data in Schedule RC-R of the Call Report.
- Management and staff of institutions that file the Call Report and other persons interested in participating in the banker teleconference should dial toll-free 877-917-1556 and enter passcode 6473309#. Participants are asked to join the teleconference 15 minutes before it begins. Presentation materials for the teleconference will be available on the FFIEC's website

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).

([https://www.ffiec.gov/ffiec\\_report\\_forms.htm](https://www.ffiec.gov/ffiec_report_forms.htm)) by the morning of the teleconference.

Inactive