



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

**Financial Institution Letter**  
**FIL-30-2013**  
**July 2, 2013**

## CONSOLIDATED REPORTS OF CONDITION AND INCOME

**Summary:** The Consolidated Reports of Condition and Income (Call Report) for the June 30, 2013, report date must be received by Tuesday, July 30, 2013. Certain institutions with foreign offices have an additional five calendar days to submit their reports. As discussed in FIL-29-2013, dated June 28, 2013, this quarter's Call Report includes revisions to the data reported by large institutions and highly complex institutions (generally, institutions with \$10 billion or more in total assets) for deposit insurance assessment purposes.

**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. Institutions under \$1 billion in total assets do not have to complete any new items on the Call Report for June 30, 2013, but should note a change in the scope of an existing item in the equity capital reconciliation schedule.

### 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-29-2013, June 28, 2013, Consolidated Reports of Condition and Income \(Call Report\) for Second Quarter 2013](#)

[FIL-24-2013, June 6, 2013, Status of Proposed Revisions to the Consolidated Reports of Condition and Income \(Call Report\) for 2013](#)

[FIL-26-2013, June 10, 2013, Consolidated Reports of Condition and Income](#)

### 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 Web site at <http://www.fdic.gov/news/news/financial/2013/index.html>.

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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:

- A limited group of Call Report changes take effect June 30, 2013, and include revisions to:
  - The scope of an existing item for certain capital transactions with stockholders; and
  - The data reported for deposit insurance assessment purposes by large institutions and highly complex institutions (generally, institutions with \$10 billion or more in total assets) on certain higher-risk assets, real estate loans and commitments, and U.S. government-guaranteed assets, plus a new table of consumer loans by loan type and probability of default.
- The Call Report forms and an instruction book update for June 2013 are available on the FFIEC's Web site at [http://www.ffiec.gov/ffiec\\_report\\_forms.htm](http://www.ffiec.gov/ffiec_report_forms.htm) and the FDIC's Web site at <http://www.fdic.gov/callreports>.
- Banks should review FIL-29-2013 and its accompanying Supplemental Instructions for further information on the second quarter 2013 Call Report. FIL-29-2013 can be accessed at <http://www.fdic.gov/news/news/financial/2013/fil13029.html>.