

Quarterly 041 Call Report Changes for March 2018

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12 New Line Items

RI-8.a.	Income (loss) before unrealized holding gains (losses) on equity securities not held for trading, applicable income taxes, and discontinued operations (item 3 plus or minus items 4, 5.m, 6.a, 6.b, and 7.e)
RI-8.b.	Unrealized holding gains (losses) on equity securities not held for trading
RC-2.c.	Equity securities with readily determinable fair values not held for trading
RCM-4.	Cost of equity securities with readily determinable fair values not held for trading
RCQ-1.(A)	Available-for-sale debt securities and equity securities with readily determinable fair values not held for trading purposes
RCRII-2.b.(A)	Available-for-sale debt securities and equity securities with readily determinable fair values not held for trading
RCRII-2.b.(K)	Available-for-sale debt securities and equity securities with readily determinable fair values not held for trading
RCRII-7.(K)	Trading assets
RCRII-8.(K)	All other assets
RCRII-11.(K)	Total balance sheet assets
RCRII-23.(K)	Total assets, derivatives, off-balance sheet items, and other items subject to risk weighting by risk-weight category (for each of columns C through P, sum of items 11 through 22; for column Q, sum of items 10 through 22)
RCRII-25.(K)	Risk-weighted assets by risk-weight category (for each column, item 23 multiplied by item 24)

1 Removed Line Items

RCRII - 2.b.(A)	Available-for-sale securities
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10 New Validity Edits

R0230.7035	(RI 3 +5M +6A +6B) MINUS (RI 4 +7E) MUST = RI 8A (INC (LOSS) BEFORE UNRLZD HOLD GAINS (LOSSES) ON EQ SEC NOT HLD FOR TRADING, APPL INC TAX, AND DISCONTINUED OPS).
R0230.7057	ASU 2016-01 ADOPTED AND RC 2C REPORTED BUT RI 2B NOT REPORTED.
R2550.7041	IF ASU 2016-01 ADOPTED AND RC 2C REPORTED, RC-B 7 COL C AND D MUST BE LEFT BLANK.
R6251.7047	RC-Q 1 Col A MUST EQUAL RC 2B + 2C.
R6251.7049	RC-Q 1 Col A MUST EQUAL RC 2B.
R7020.7021	(RC-R II 2B+7+8, COL K) MUST = RC-R II 11 COL K.
R7020.7025	RISK-WEIGHTED ASSETS IN 250% CATEGORY (RC-R II 25K) MUST EQUAL 250% OF (RC-R II 23K).
R7020.7033	RC-R II 2B + 9B, COL A MUST EQ RC 2B + 2C.
R7020.7051	IF ASU 2016-01 ADOPTED, RC-R I 9B AND RC-R I 31 MUST BE BLANK.

7 New Quality Edits

R0230.7036	IF RC 2C <> 0, RI 8B <> 0.
R0230.7037	IF RC 2C <> 0, RI 8B <> 0.
R0230.7039	IF RI 8B <> 0, RC 2C <> 0.
R3642.7030	RC-K4 SHOULD BE BETWEEN 25% - 125% OF (RC-B 3, 5, 6, COLS A AND C, AND 7 COL C, CURR + PREV / 2)
R3642.7032	RC-K4 SHOULD BE BETWEEN 25% - 125% OF (RC-B 3, 5, 6, COLS A AND C, AND RC 2C, CURR + PREV / 2)
R7020.7023	(RC-R II 11 COL K) MUST EQUAL (RC-R II 23 COL K).
R7020.7027	RISK-WEIGHTED ASSETS IN 250% CATEGORY (RC-R II 25K) MUST EQUAL 250% OF (RC-R II 23K).

16 Modified Validity Edits

R0230.1046	CURRENT: (RI 8A + 8B) MUST = RI 8C (INCOME(LOSS) BEFORE TAXES AND DISCONTINUED OPS). PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R2040.3562	CURRENT: SUM OF (RC-1A THRU 4A + 4D THRU 11) MUST EQUAL TOTAL ASSETS (RC-12) PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R2550.2255	CURRENT: AMORT COST OF AVAIL-FOR-SALE SEC (RC-B1C THRU B7C) MUST = (RC-B8C) PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R2570.2274	CURRENT: SUM OF (RC-B1D THRU B7D) MUST = TOT FAIR VAL /AV-4-SALE SEC (RC-B8D) PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R6251.4959	CURRENT: RC-Q 1 Col A MUST EQUAL RC-Q Col C + Col D + Col E - Col B PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R6251.4974	CURRENT: SUM OF (RC-Q1A THROUGH Q5BA + Q6A) MUST EQUAL (RC-Q7A) PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R7020.6066	CURRENT: (RC-R II 2BB+R2BC+R2BD+R2BE+R2BG+R2BH+R2BI+R2BJ+R2BK+R2BL+R2BN+R2BR) MUST =RC-R II 2BA. PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R7020.6086	CURRENT: (RC-R II 7B+R7C+R7D+R7E+R7G+R7H+R7I+R7J+R7K+R7L+R7M+R7N+R7R) MUST =RC-R II 7A. PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R7020.6098	CURRENT: (RC-R II 11B+R11C+R11D+R11E+R11G+R11H+R11I+R11J+R11K+R11L+R11M+R11N+R11Q+R11R) MUST =RC-R II 11A PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R7020.6100	CURRENT: (RC-R II 1 TO 9 LESS 6, COL A) MUST = (RC-R II 11, COL A). PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)
R7020.6126	CURRENT: (RC-R II 2BA+9BA) MUST = (RC 2B) PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6140 CURRENT: (RC-R II 8B+R8C+R8D+R8E+R8G+R8H+R8I+R8J+R8K+R8L+R8M+R8N+R8R+8AR+8BR) MUST =RC-R II 8A
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6338 CURRENT: RW ASSETS BEFORE DEDUCTIONS FOR EXCESS ALLL AND ALLOC TRNSF RISK RSV (RC-RII28) MUST EQ SUM ON-BAL AND OFF BAL RW ASSET AMT BY OTHR APPRCHS (RC -RII2B THRU 20, COL S), ON-BAL AND OFF BAL SECURTZ EXPSRS FOR RW ASSETS BY SSFA OR GRSSUP (RC-RII9A THRU 10, COL T AND U), RW ASSETS BY RW CATEGORY (RC-RII25, COL C THRU Q) AND IF APPL, STD MKT-RW ASSETS (RC-RII27).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6352 CURRENT: THE "SUBTOTAL" (RC-RI 12) OF "COMMON EQUITY TIER 1 CAPITAL: ADJUSTMENTS AND DEDUCTIONS" MUST EQUAL "COMMON EQUITY TIER 1 CAPITAL BEFORE ADJUSTMENTS AND DEDUCTIONS" (RC-RI 5) MINUS SUM OF (RC-RI 6 THROUGH 11)
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.NegRCRII1to4.04
1 CURRENT: SCHEDULE RC-R II, ITEMS 1 THROUGH 4 CONTAIN NEGATIVE ENTRIES
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.NegRCRII5to11.0
41 CURRENT: SCHEDULE RC-R II, ITEMS 5 THROUGH 11 CONTAIN NEGATIVE ENTRIES
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

14 Modified Quality Edits

R1500.4789 CURRENT: IF RC-B5B1C > 0, THEN (RC-B5B1D/RC-B5B1C) SHOULD BE BETWEEN 60-150%
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.5892 CURRENT: RC-R I 7 SHOULD EQUAL TO RC-M 2B + 2C.
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6450 CURRENT: RC-R II 2BB+9BB SHOULD <> 0 if (RC-R I 3A=1 AND RC-R II 2BA+9BA>0 AND RC-R I 9A+9B+31<>0).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6545 CURRENT: IF RC-RI 10B = 0 AND RC-RI 33 <= RC-RI 32, THEN RC-RII 26 SHOULD EQUAL SUM OF RC-R II (2B THRU 20, COL S; 9A THRU 10, COLS T AND U; 25, COLS C THRU Q) AND RC-R I (11; 13 THRU 16; 24, AND 33).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6547 CURRENT: IF RC-RI 10B DOES NOT EQUAL 0 AND RC-RI 33 <= RC-RI 32, THEN RC-RII 26 SHOULD EQUAL SUM OF RC-R II (2B THRU 20, COL S; 9A THRU 10, COLS T AND U; 25, COLS C THRU Q) AND RC-R I (11, 13 THRU 16, 24 ,33, AND CERTAIN ELEMENTS OF 10B).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6585 CURRENT: AOCI IN RC-R PART I 3 SHOULD EQUAL AOCI IN RC 26B.
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6601 CURRENT: IF RC-RI 10B = 0 AND RC-RI 33 > RC-RI 32, THEN RC-RII 26 SHOULD EQUAL SUM OF RC-R II (2B THRU 20, COL S; 9A THRU 10, COLS T AND U; 25, COLS C THRU Q) AND RC-R I (11; 13 THRU 16; 24 MINUS (33 MINUS 32); AND 33)
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6603 CURRENT: IF RC-RI 10B DOES NOT EQUAL 0 AND RC-RI 33 > RC-RI 32, THEN RC-R II 26 SHOULD EQUAL SUM OF RC-R II (2B THRU 20, COL S; 9A THRU 10, COLS T AND U; 25, COLS C THRU Q) AND RC-R I (11; 13 THRU 16; 24 MINUS (33 MINUS 32); 33 ;AND CERTAIN ELEMENTS OF 10B).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6693 CURRENT: IF RC-RI 46 <= 1.8750% (or .01875), RC-RI 47 AND RC-RI 48 SHOULD NOT BE NULL .
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.6703 CURRENT: IF RC-R I 46 > 1.8750% (or .018750), RC-R I 47 AND 48 S/B NULL.
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.NegRCRII12to22_041 CURRENT: SCHEDULE RC-R II, ITEMS 12 THROUGH 22 COLS A TO S CONTAIN NEGATIVE ENTRIES
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.NegRCRII23to31 CURRENT: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R7020.NegRCRIIM1toM3 CURRENT: RCR II M1 THRU M3 CONTAIN NEGATIVE ENTRIES
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)

R8182.5298 CURRENT: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B + 2C).
PRIOR: SUM OF (RC-V1C COL A + RC-V1C COL B + RC-V1C COL C) SHOULD BE LESS THAN OR EQUAL TO 30 PERCENT OF (RC-2B)