

Quarterly 051 Call Report Changes for March 2018

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5 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
RCRII-2.b.(A)	Available-for-sale debt securities and equity securities with readily determinable fair values not held for trading

1 Removed Line Items

RCRII - 2.b.(A)	Available-for-sale securities
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6 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.
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.
R7020.7053	IF ASU 2016-01 NOT ADOPTED, RC-R I 9B AND RC-R I 31 MUST BE COMPLETED.

5 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)

12 Modified Validity Edits

R0230.1046	CURRENT: (RI 8A + 8B) MUST = RI 8C (INCOME(LOSS) BEFORE TAXES AND DISCONTINUED OPS). PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
R2040.3562	CURRENT: SUM OF (RC-1A THRU 4A + 4D THRU 11) MUST EQUAL TOTAL ASSETS (RC-12)

R2550.2255 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: AMORT COST OF AVAIL-FOR-SALE SEC (RC-B1C THRU B7C) MUST = (RC-B8C)

R2570.2274 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: SUM OF (RC-B1D THRU B7D) MUST = TOT FAIR VAL /AV-4-SALE SEC (RC-B8D)

R7020.6066 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II
2BB+R2BC+R2BD+R2BE+R2BG+R2BH+R2BI+R2BJ+R2BK+R2BL+R2BN+R2BR) MUST =RC-R
II 2BA.

R7020.6086 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II 7B+R7C+R7D+R7E+R7G+R7H+R7I+R7J+R7K+R7L+R7M+R7N+R7R)
MUST =RC-R II 7A.

R7020.6098 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II
11B+R11C+R11D+R11E+R11G+R11H+R11I+R11J+R11K+R11L+R11M+R11N+R11Q+R11R)
MUST =RC-R II 11A

R7020.6100 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II 1 TO 9 LESS 6, COL A) MUST = (RC-R II 11, COL A).

R7020.6126 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II 2BA+9BA) MUST = (RC 2B)

R7020.6140 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
CURRENT: (RC-R II
8B+R8C+R8D+R8E+R8G+R8H+R8I+R8J+R8K+R8L+R8M+R8N+R8R+8AR+8BR) MUST =RC-
R II 8A

R7020.6338 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
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).

R7020.6352 PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
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: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

12 Modified Quality Edits

R1500.4789 CURRENT: IF RC-B5B1C > 0, THEN (RC-B5B1D/RC-B5B1C) SHOULD BE BETWEEN 60-150%
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.5892 CURRENT: RC-R I 7 SHOULD EQUAL TO RC-M 2B + 2C.
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

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: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6545 CURRENT: IF RC-RI 10B = 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, AND 33).
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6547 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 ,33, AND CERTAIN ELEMENTS OF 10B).
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6585 CURRENT: AOCI IN RC-R PART I 3 SHOULD EQUAL AOCI IN RC 26B.
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6601 CURRENT: IF RC-RI 10B = 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); AND 33)
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

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: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6693 CURRENT: IF RC-RI 46 <= 1.8750% (or .01875), RC-RI 47 AND RC-RI 48 SHOULD NOT BE NULL .
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.6703 CURRENT: IF RC-R I 46 > 1.8750% (or .018750), RC-R I 47 AND 48 S/B NULL.
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.NegRCRII12to22_041 CURRENT: SCHEDULE RC-R II, ITEMS 12 THROUGH 22 COLS A TO S CONTAIN NEGATIVE ENTRIES
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES

R7020.NegRCRII23to31 CURRENT: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES
PRIOR: SCHEDULE RC-R II, ITEMS 23 THROUGH 31 CONTAIN NEGATIVE ENTRIES