



FIL-72-2021  
November 9, 2021

### DEPOSITORY INSTITUTION REPORTS

TO: CHIEF EXECUTIVE OFFICER (also of interest to the Chief Financial Officer)

SUBJECT: Revision to the Consolidated Reports of Condition and Income (Call Reports)  
Related to the Standardized Approach for Counterparty Credit Risk (SA-CCR)

The Federal Deposit Insurance Corporation (FDIC), the Board of Governors of the Federal Reserve System, and the Office of the Comptroller of the Currency (collectively, the agencies), under the auspices of the Federal Financial Institutions Examination Council (FFIEC), published the attached final regulatory reporting changes in the *Federal Register*. The SA-CCR related reporting change proposed by the agencies on July 22, 2021 (see [FIL-53-2021](#), dated July 26, 2021) would apply to the three versions of the Call Report (FFIEC 031, FFIEC 041, and FFIEC 051), and is subject to approval by the U.S. Office of Management and Budget.

One comment letter was received on the new data item related to the final rule on SA-CCR (see [FIL-74-2019](#), dated December 2, 2019) and was generally supportive of this revision. The agencies are proceeding with this revision to the reporting forms and instructions for the Call Report, effective with the December 31, 2021, report date, as proposed.

While the agencies also proposed instruction revisions related to deferred taxes, the agencies are still considering comments received on the proposed rule on tax allocation agreements (see [FIL-29-2021](#), dated April 22, 2021). Therefore, the agencies are deferring consideration of any instructional changes related to the reporting of deferred tax assets to a future Paperwork Reduction Act notice. The two comment letters received on the proposed instructional revisions for deferred taxes will be considered when developing that notice.

The agencies encourage you to review the proposed regulatory reporting change applicable to your institution. Redlined copies of the FFIEC 031, FFIEC 041, and FFIEC 051 Call Report forms showing the proposed change and the related draft reporting instructions are available on the FFIEC's webpages for these reports, accessible from the [FFIEC's Reporting Forms](#) webpage.

Please share this letter with individuals responsible for preparing Call Reports at your institution. For further information about the proposed Call Report changes, institutions should contact their assigned Call Report analyst. If you do not know the analyst assigned to your institution, state member institutions should contact their Federal Reserve District Bank, while national

institutions, FDIC-supervised banks, and savings associations should contact the FDIC's Data Collection and Analysis Section in Washington, D.C., by telephone at (800) 688-FDIC (3342) or email to [FDICInfoReq@fdic.gov](mailto:FDICInfoReq@fdic.gov).

*signed by*

Judith E. Dupré  
Executive Secretary

Attachment: [Federal Register Notice](#)

Distribution: FDIC-Supervised Banks and Savings Institutions, National Institutions, State Member Institutions, and Savings Associations