

forms will be furnished to insured depository institutions by the Corporation twice each calendar year and the completed statement must be returned to the Corporation by each institution.

[62 FR 4896, Feb. 3, 1997]

§304.4 Reports of condition and income.

(a) *Description.* Forms FFIEC 031, 032, 033, and 034, Consolidated Reports of Condition and Income, are quarterly reports for insured state nonmember banks (except District banks) of different asset sizes or with foreign offices, as appropriate, that are required to be prepared as of the close of business on the following report dates: March 31, June 30, September 30, and December 31. These reports are also known as the "Call Report." The Call Report includes a balance sheet, an income statement, and a statement of changes in equity capital of the reporting bank. Supporting schedules request additional detail with respect to charge-offs and recoveries, income from international operations, specific asset and liability accounts, off-balance sheet items, past due and non-accrual assets, information for assessment purposes, and regulatory capital. All assets and liabilities, including contingent assets and liabilities, must be reported in, or otherwise taken into account in the preparation of, the Call Report. Reporting banks must also submit annually such information on small business and small farm lending as the FDIC may need to assess the availability of credit to these sectors of the economy. Call Reports must be prepared in accordance with the appropriate instructions contained in the Federal Financial Institutions Examination Council booklet entitled "Instructions—Consolidated Reports of Condition and Income". The report forms, the instructions for completing the reports, and the accompanying materials will be furnished to all insured state nonmember banks (except District banks) by, or may be obtained upon request from, the Call Reports Analysis Unit, Division of Supervision, FDIC, Washington, D.C. 20429.

(b) *Submission of reports.* All insured state nonmember banks (except District banks) shall file their completed

reports by the method and with the appropriate collection agent for the FDIC as designated in the materials accompanying the report forms each quarter. Completed reports must be received no more than 30 calendar days after the report date, subject to the timely filing provisions set forth in the "Instructions—Consolidated Reports of Condition and Income" and in the materials accompanying the report forms each quarter. Any bank which has or has had more than one foreign office, other than a shell branch or an International Banking Facility, may take an additional 15 calendar days to submit its Call Reports. A bank using any of these additional 15 calendar days to complete its reports is required to submit its reports electronically.

[62 FR 4896, Feb. 3, 1997]

§304.5 Other forms.

The forms described in this section have been prepared for the use of banks.

(a) *Form 8020/05: Summary of Deposits.* Form 8020/05 is a report on the amount of deposits for each authorized office of an insured bank with branches; unit banks do not report. Reports as of June 30 of each year must be submitted no later than the immediately succeeding July 31. The report is filed with the appropriate collection agent for the FDIC as designated in the materials accompanying the survey forms each year. The report forms and the instructions for completing the reports will be furnished to all such banks by, or may be obtained upon request from the Trust and Survey Group, Division of Supervision, FDIC, 550 17th Street, NW, Washington, D.C. 20429.

(b) *Form 6120/06: Notification of Performance of Bank Services.* Form 6120/06 may be used to satisfy the notice requirement for bank service arrangements that is contained in section 7 of the Bank Service Corporation Act (12 U.S.C. 1867), as amended. In lieu of the form, a bank may satisfy the requirement by submitting a letter stating: The name of the servicer; the address at which the service is performed; the service being performed; and the date the service commenced. Either the form or the letter containing the notice information must be submitted to