

Appendix B

FFIEC 051: To be completed by banks with domestic offices only and total assets less than \$1 billion.

Data Items Removed, Other Impacts to Data Items, or New or Increased Reporting Threshold

Data Items Removed

Schedule RC-A, Cash and Balances Due from Depository Institutions, removed.

Schedule	Item	Item Name	MDRM Number
RC-B	4.a.(1)	Residential mortgage pass-through securities: Guaranteed by GNMA (Columns A through D)	RCONG300, RCONG301, RCONG302, RCONG303
RC-B	4.a.(2)	Residential mortgage pass-through securities: Issued by FNMA and FHLMC (Columns A through D) Note: Items 4.a.(1) and 4.a.(2) of Schedule RC-B will be combined into one data item (new item 4.a).	RCONG304, RCONG305, RCONG306, RCONG307
RC-F	3.a	Interest-only strips receivable (not in the form of a security) on mortgage loans	RCONA519
RC-F	3.b	Interest-only strips receivable (not in the form of a security) on other financial assets Note: Items 3.a and 3.b of Schedule RC-F will be combined into one data item (new item 3).	RCONA520
RC-F	6.d	Retained interests in accrued interest receivable related to securitized credit cards	RCONC436
SU	8.e	Outstanding credit card fees and finance charges included in retail credit card receivables sold and securitized with servicing retained or with recourse or other seller-provided credit enhancements	RCONC407

Other Impacts to Data Items

Schedule	Item	Item Name	MDRM Number
RC-B	4.a.(1) (New)	Residential mortgage pass-through securities: Issued or guaranteed by FNMA, FHLMC, or GNMA (Columns A through D) Note: Items 4.a.(1) and 4.a.(2) of Schedule RC-B will be combined into this data item.	To be determined (TBD) – 4 MDRM Numbers
RC-F	3 (New)	Interest-only strips receivable (not in the form of a security) Note: Items 3.a and 3.b of Schedule RC-F removed above will be combined into this data item.	TBD

Data Items with a New or Increased Reporting Threshold

Schedule RC-T: Increase the threshold for the exemption from reporting Schedule RC-T items 14 through 26 institutions with fiduciary assets of \$100 million or less to institutions with fiduciary assets of \$250 million or less (that do not meet the fiduciary income test for quarterly reporting).

Schedule	Item	Item Name	MDRM Number
RC-T	14	Income from personal trust and agency accounts	RIADB904
RC-T	15.a	Income from employee benefit and retirement-related trust and agency accounts: Employee benefit—defined contribution	RIADB905
RC-T	15.b	Income from employee benefit and retirement-related trust and agency accounts: Employee benefit—defined benefit	RIADB906
RC-T	15.c	Income from employee benefit and retirement-related trust and agency accounts: Other employee benefit and retirement-related accounts	RIADB907
RC-T	16	Income from corporate trust and agency accounts	RIADA479
RC-T	17	Income from investment management and investment advisory agency accounts	RIADJ315
RC-T	18	Income from foundation and endowment trust and agency accounts	RIADJ316
RC-T	19	Income from other fiduciary accounts	RIADA480
RC-T	20	Income from custody and safekeeping accounts	RIADB909
RC-T	21	Other fiduciary and related services income	RIADB910
RC-T	22	Total gross fiduciary and related services income	RIAD4070
RC-T	23	Less: Expenses	RIADC058
RC-T	24	Less: Net losses from fiduciary and related services	RIADA488
RC-T	25	Plus: Intracompany income credits for fiduciary and related services	RIADB911
RC-T	26	Net fiduciary and related services income	RIADA491

To be completed by banks with collective investment funds and common trust funds with a total market value of \$1 billion or more as of the preceding December 31

Schedule	Item	Item Name	MDRM Number
RC-T	M3.a	Collective investment funds and common trust funds: Domestic equity (Columns A and B)	RCONB931, RCONB932
RC-T	M3.b	Collective investment funds and common trust funds: International/Global equity (Columns A and B)	RCONB933, RCONB934
RC-T	M3.c	Collective investment funds and common trust funds: Stock/Bond blend (Columns A and B)	RCONB935, RCONB936
RC-T	M3.d	Collective investment funds and common trust funds: Taxable bond (Columns A and B)	RCONB937, RCONB938

RC-T	M3.e	Collective investment funds and common trust funds: Municipal bond (Columns A and B)	RCONB939, RCONB940
RC-T	M3.f	Collective investment funds and common trust funds: Short-term investments/Money market (Columns A and B)	RCONB941, RCONB942
RC-T	M3.g	Collective investment funds and common trust funds: Specialty/Other (Columns A and B)	RCONB943, RCONB944