

Justification for a Non-substantive Change Request
National Credit Union Administration

Call Report (NCUA Form 5300)
OMB No. 3133-0004

As a result of the Coronavirus Aid, Relief, and Economic Security (CARES) Act, the NCUA will collect the number and outstanding amount of loans granted forbearance under Section 4013 of the CARES Act and the amount of accrued interest on these loans. This information will be captured beginning with the June 2020 reporting cycle by federally-insured credit unions (FICUs) on their quarterly Call Report (NCUA 5300).

NCUA will add two accounts on page 6, section heading, “CARES Act (COVID-19 RESPONSE) Forbearance Loans,” to capture:

- the number and amount of loans granted forbearance consistent with Section 4013 of the CARES Act and
- the amount of accrued interest on loans granted forbearance consistent with Section 4013 of the CARES Act.

These changes will not alter the current estimate of four hours per response necessary to review the instructions and complete the form. The amount of data elements added are minimal and will not impact the total burden.

May 2020