

Updated Footnotes will replace footnotes below (Insert B): See changes in [Blue](#)

**For HCs with less than \$5 billion in total assets, report the following:**

For HCs that have not adopted ASU 2016-13, report the disaggregated data on the amortized cost and the related allowance for *loan and lease losses* in HI-C part II items 1-6, columns A and B, semiannually in June and December.

2. The \$5 billion asset size threshold is based on total assets reported as of June 30, 2018.

4. Item 6, column B, must equal Schedule HC, item 4.c.

(space)	Amortized Cost	Allowance Balance
PART II. Disaggregated Data on Allowances for Credit Losses <sup>1</sup>	(Column A)	(Column B)
(space)	BHCK	Amount
(space)		
(space)		
Loans and Leases, Held for Investment:		
1. Real estate loans:		
a. Construction Loans	BHCKJJ04	Amount
b. Commercial real estate loans	BHCKJJ05	Amount
c. Residential real estate loans	BHCKJJ06	Amount
2. Commercial Loans <sup>3</sup>	BHCKJJ07	Amount
3. Credit Cards	BHCKJJ08	Amount
4. Other consumer loans	BHCKJJ09	Amount
5. Unallocated	BHCKJJ11	Amount
6. Total (sum of items 1.a through 5) <sup>4</sup>	No designation for Amortized Cost on Original for Item 5	
(space)		
(space)		
(space)		
(space)		
(space)		
Held-To-Maturity Securities:		
7. Securities issued by states and political subdivisions in the U.S.	BHCKJJ20	Amount
8. Total Mortgage-backed securities (MBS) (including CMOs, REMICs, and stripped MBS)	BHCKJJ21	Amount
9. Asset-backed securities and structured financial products	BHCKJJ23	Amount
10. Other debt securities	BHCKJJ24	Amount
11. Total (sum of items 7 through 10)	BHCKJJ25	Amount
To be removed and replaced with information above.		

1. Only institutions that have adopted ASU 2016-13 are to complete Schedule HI-C, Part II.  
 2. The \$1 billion asset size test is based on total assets reported as of June 30, 2018.  
 3. Include all loans and leases not reported as real estate loans, credit cards, or other consumer loans in items 1, 3, or 4 of Schedule HI-C, Part II.  
 4. Item 6, column B, must equal Schedule HC, item 4.c.