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

**Data items 1-6:** For HCs that have adopted ASU 2016-13, report the disaggregated data on the amortized cost and the related allowance for *credit losses* in HI-C part II items 1-6, columns A and B, semiannually in June and December.

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.

**Data items 7-11:** Only HCs that have adopted ASU 2016-13 are to report Schedule HI-C Part II items 7 through 11, semiannually in June and December.

2. The $5 billion asset size threshold 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.

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<table>
<thead>
<tr>
<th>Amortized Cost</th>
<th>Allowance Balance</th>
</tr>
</thead>
<tbody>
<tr>
<td>(Column A)</td>
<td>(Column B)</td>
</tr>
</tbody>
</table>

**PART II. Disaggregated Data on Allowances for Credit Losses**

1. Real estate loans:  
   a. Construction Loans  
   b. Commercial real estate loans  
   c. Residential real estate loans

2. Commercial Loans

3. Credit Cards

4. Other consumer loans

5. Unallocated

6. Total (sum of items 1.a through 6)

**Held-for-Investment:**

7. Securities issued by states and political subdivisions in the U.S.

8. Total mortgage-backed securities (MBS) (including CMOs, REMICs, and stripped MBS)

9. Asset-backed securities and structured financial products

10. Other debt securities

11. Total (sum of items 7 through 10)

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1. Only institutions that have adopted ASU 2016-13 are to complete Schedule HI-C, Part II.

2. The $5 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.

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**To be removed and replaced with information above.**