

DRAFT

FR Y-9C

Schedule HI-C – Disaggregated Data on the Allowance for Loan and Lease Losses

To Be Completed by
Institutions with \$1 Billion or
More in Total Assets

	(Column A) Recorded Investment: Individually Evaluated for Impairment (ASC 310-10-35)				(Column B) Allowance Balance: Individually Evaluated for Impairment (ASC 310-10-35)				(Column C) Recorded Investment: Collectively Evaluated for Impairment (ASC 450-20)				(Column D) Allowance Balance: Collectively Evaluated for Impairment (ASC 450-20)				(Column E) Recorded Investment: Purchased Credit- Impaired Loans (ASC 310-30)				(Column F) Allowance Balance: Purchased Credit- Impaired Loans (ASC 310-30)							
	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou
Dollar Amount in Thousands																												
1. Real estate loans:																												
a. Construction loans	M708				M709				M710				M711				M712				M713							
b. Commercial real estate loans	M714				M715				M716				M717				M719				M720							
c. Residential real estate loans	M721				M722				M723				M724				M725				M726							
2. Commercial loans ¹	M727				M728				M729				M730				M731				M732							
3. Credit cards	M733				M734				M735				M736				M737				M738							
4. Other consumer loans	M739				M740				M741				M742				M743				M744							
5. Unallocated, if any													M745															
6. Total (for each column, sum of items 1.a through 5)	M746				M747				M748				M749				M750				M751							

¹ Include all loans and leases not reported as real estate loans, credit cards, or other consumer loans.