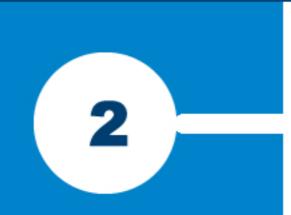
FFIEC 041/051 Call Report

RC-N M7 Additions to Nonaccruals

Line item RC-N M7 should reflect the dollar value of assets placed on nonaccrual status during the period, regardless of their status at the end of the period.



Amount reported is NOT necessarily the sum of nonaccruals at period end



Amount reported is NOT necessarily the differences between nonaccruals from one period to the next

This line item is to be completed semiannually in June and December for assets placed on nonaccrual during the previous six months.

Sample Calculation

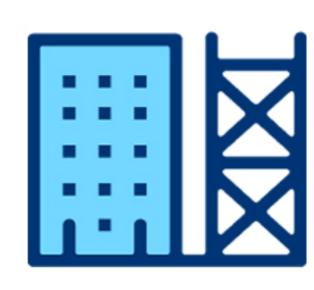
Nonaccrual Assets include:

All loans, leases, debt securities, and other assets (net of unearned income) placed in nonaccrual status during the previous six months.











\$1,000

Loans Secured by Real Estate placed on nonaccrual during the period

\$500

Loans to Depository Institutions placed on nonaccrual during the period

\$8,000

Commercial and Industrial Loans placed on nonaccrual during the period



Total Nonaccrual Additions for RC-N M7

Do not subtract or adjust for:

- Items sold, charged-off, or paid off during the previous six months.
- Assets placed back on accrual status during the same period (only add once if taken off nonaccrual and placed back on nonaccrual)

Additional Activities during period:



Subsequently sold \$400 of the nonaccrual loan



No impact – amount reported on RC-N M7 remains \$1,000



Charged off the entire \$500 amount



No impact – amount reported on RC-N M7 remains \$500



Pay off of \$4,000 received



No impact amount reported on RC-N M7 000,remains \$8

Summary:

Although the cumulative activities during the period would result in a total of \$4,600

in nonaccruals on the books at the end of the period, the amount reported on RC-N M7 should be \$9,500

This document is a supplement to and not a replacement for the report form instructions, please navigate to the FFIEC website at https://www.ffiec.gov/ffiec_report_forms.htm