

# DRAFT

**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) Outstanding Balance: Individually Evaluated for Impairment (ASC 310-10-35)				(Column B) Allowance Balance: Individually Evaluated for Impairment (ASC 310-10-35)				(Column C) Outstanding Balance: Collectively Evaluated for Impairment (ASC 450-20)				(Column D) Allowance Balance: Collectively Evaluated for Impairment (ASC 450-20)				(Column E) Outstanding Balance: Purchased Credit-Impaired Loans (ASC 310-30)				(Column F) Allowance Balance: Purchased Credit- Impaired Loans (ASC 310-30)			
	BHDM	Bil	Mil	Thou	BHDM	Bil	Mil	Thou	BHDM	Bil	Mil	Thou	BHDM	Bil	Mil	Thou	BHDM	Bil	Mil	Thou	BHDM	Bil	Mil	Thou
Dollar Amount in Thousands																								
1. Loans secured by real estate:																								
a. Construction, land development, and other land loans in domestic offices																								
b. Secured by 1-4 family residential properties in domestic offices:																								
(1) Revolving, open-end loans secured by 1-4 family residential properties and extended under lines of credit																								
(2) Closed-end loans secured by 1-4 family residential properties																								
c. Secured by multifamily (5 or more) residential properties in domestic offices																								
d. Secured by nonfarm nonresidential properties in domestic offices																								
	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou	BHCK	Bil	Mil	Thou
2. Commercial and Industrial loans:																								
3. Loans to individuals for household, family, and other personal expenditures:																								
a. Credit cards																								
b. Other (include single payment, installment, all student loans, and revolving credit plans other than credit cards)																								
4. All other loans and all lease financing receivables																								
5. Unallocated, if any																								
6. Total (sum of items 1 through 5)																								

Schedule HC-U—Loan Origination Activity

	(Column A) To Be Completed by All Institutions	(Columns B and C) To Be Completed by Institutions with \$1 Billion or More in Total Assets		
	Amount Reported in Schedule HC-C, That Was Originated During the Quarter <sup>1</sup>	(Column B) Amount Reported in Column A That Was Originated Under a Newly- Established Commitment <sup>2</sup>	(Column C) Amount Reported in Column A That Was Not Originated Under Commitment	
Dollar Amounts in Thousands				
1. Loans secured by real estate in domestic offices:				
a. Construction, land development, and other land loans:				
(1) 1–4 family residential construction loans.....				1.a.(1)
(2) Other construction loans and all land development and other land loans.....				1.a.(2)
b. Not applicable				
c. Secured by 1–4 family residential properties:				
(1) Revolving, open-end loans secured by 1–4 family residential properties and extended under lines of credit.....				1.c.(1)
(2) Closed-end loans secured by 1–4 family residential properties:				
(a) Secured by first liens.....				1.c.(2)(a)
(b) Secured by junior liens.....				1.c.(2)(b)
d. Secured by multifamily (5 or more) residential properties .....				1.d.
e. Secured by nonfarm nonresidential properties.....				1.e.
2. Loans to depository institutions and acceptances of other banks:				
a. To commercial banks and other depository institutions in the U.S...				2.a.
b. To banks in foreign countries.....				2.b.
3. Loans to finance agricultural production and other loans to farmers....				3.
4. Commercial and industrial loans to U.S. addressees (domicile):				
a. With original amounts of \$1,000,000 or less.....				4.a.
b. With original amounts of more than \$1,000,000.....				4.b.
5. Not applicable				
6. Loans to individuals for household, family, and other personal expenditures (i.e., consumer loans):				
a. Credit cards.....				6.a.
b. Automobile loans.....				6.b.
c. Other consumer loans (includes single payment, installment, all student loans, and revolving credit plans other than credit cards)....				6.c.
7.-8. Not applicable				
9. Loans to nondepository financial institutions.....				9.

<sup>1</sup> If a loan origination date is unknown, the reporting institution should use the date the loan was first booked.

<sup>2</sup> A newly-established commitment is one for which the terms were finalized and the line became available for use during the quarter. Include draws on lines that were renewed during the quarter.