

CHANGES TO THE NCUA 5300 CALL REPORT
EFFECTIVE SEPTEMBER 30, 2019

5300 Call Report Form

There are no changes to the Call Report Form for the September 2019 cycle.

5300 Call Report Instructions

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Account 003 – Revised instructions to clarify reporting for Loans Held for Sale. Removed bullet point stating “Loan commitments to originate (e.g., interest rate lock commitments) or acquire (e.g., forward loan sales commitments) mortgage loans that will be resold as part of a credit union’s mortgage banking operations are derivatives and must be recorded at fair value on the Statement of Financial Condition as Non-Trading Derivative Assets or Non-Trading Derivative Liabilities.”

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Account 400 – Revised instructions to clarify reporting for member business loans no longer meeting the definition of an MBL. Loans or participation interests that do not meet the Section 723.8(b) definition of an MBL should not be reported in account 400.