

Adjustment Codes frequently appearing on the FDIC Quarterly Invoice

11 – Assessment Base Change - This adjustment is a change to the assessment base resulting from change(s) to certain line items on prior period Call Report Schedule RC-O. A base change can result from:

- **Asset or Equity Change - Schedule RC-O line items 4 and/or 5** - Change(s) are made affecting the assessment base computation of Average Consolidated Total Assets less Average Tangible Equity.
- **Banker's Bank Change - Schedule RC-O line items 10, 10a, and/or 10b** - Change(s) are made affecting a Banker's Bank's eligibility and/or deductions from the assessment base.
- **Custodial Bank Change - Schedule RC-O line items 11, 11a, and/or 11b** - Change(s) are made affecting a Custodial Bank's eligibility and/or deductions from the assessment base.

31 – Assessment Rate Change - This adjustment is a change to the risk rate multiplier resulting from change(s) to CAMELS ratings, prior period Call Report line items used in pricing, and/or one or more of the pricing adjustments.

86 – PPP/MMLF Offset Change - This adjustment is a change to the Payroll Protection Program/Money Market Mutual Fund Liquidity Facility assessment offset amount resulting from changes to the amounts reported on prior period Call Report Schedule RC-M line items 17(b) and 18(b) and/or a prior period Assessment Rate Change. The offset first appeared on the September 2020 invoice.

Assessment Periods indicated for Adjustments

The Assessment Periods are alpha-numeric indicators of the semiannual period and quarter. For example, FP is the first semiannual period of 2021 (Jan – Jun), FP1 is the first quarter of 2021, FP2 is the second quarter of 2021. FQ is the second semiannual period of 2021 (Jul – Dec), FQ1 is the third quarter of 2021, FQ2 is the fourth quarter of 2021.

For upcoming Assessment Periods, see: [Invoice Publishing and Payment Dates](#)

Please note, adjustments appear on the invoice when amendments are within the [3-year statute of limitations](#)