

**1200 AUDIT WORK AIDS**

- Exhibit A - Tax Rates
- Exhibit B – List of Abbreviations
- Exhibit C – Public Information

**EXHIBIT A            TAX RATES**

<i>TYE</i>	<i>1997</i>	<i>98- 2016</i>
JAN	11.30	10.84
FEB	11.30	10.84
MAR	11.30	10.84
APR	11.30	10.84
MAY	11.30	10.84
JUNE	11.30	10.84
JULY	11.30	10.84
AUG	11.30	10.84
SEPT	11.30	10.84
OCT	11.30	10.84
NOV	11.30	10.84
DEC	10.84	10.84

**EXHIBIT B            LIST OF ABBREVIATIONS**

This list of abbreviations is compiled from terms use in this manual.

Abbreviations	Description
FASB	Financial accounting standards board
FDIC	Federal deposit insurance corporation
FFA	Federal financial assistance
FHLB	Federal home loan bank
FRB	Federal reserve bank

**The information provided in the Franchise Tax Board's internal procedure manuals does not reflect changes in law, regulations, notices, decisions, or administrative procedures that may have been adopted since the manual was last updated**

## CALIFORNIA FRANCHISE TAX BOARD

Internal Procedures Manual  
Bank & Financial Handbook

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FSLIC	Federal Savings and Loan Insurance Corporation (merged with FDIC in 1989)
GAAP	General accepted accounting principles
MBS	Mortgage-backed security(ies)
N.A.	National Association
ORE	Owned real estate
OTS	Office of Thrift Supervision (merged with OCC in 2011)
REMIC	Real estate mortgage investment conduit
REO	Real estate owned
S&L	Savings and loan

### EXHIBIT C PUBLIC INFORMATION

Call Report Forms	<ul style="list-style-type: none"><li>Refer to Bank &amp; Financial Handbook Section 250 on how to search for Call Report</li></ul>
FFIEC 031	Consolidated Reports of Condition and Income for a Bank with Domestic and Foreign Offices
FFIEC 041	Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only - replaces FFIEC 032, FFIEC 033, FFIEC 034
FFIEC 051	Consolidated Reports of Condition and Income for a Bank with Domestic Offices Only and Total Assets Less than \$1 Billion

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