

§ 210.12-23

17 CFR Ch. II (4-1-10 Edition)

<sup>6</sup>Show in column E(1) as to each issue held at close of period, the dividends or interest included in caption 1 of the profit and loss or income statement. In addition, show as the final item in column E(1) the aggregate dividends and interest included in the profit and loss or income statement in respect of investments in affiliates not held at the close of the period. The total of this column should agree with the amounts shown under such caption. Include in column E(2) all other dividends and interest. Explain briefly in an appropriate footnote the treatment accorded each item. Identify by an appropriate symbol all non-cash dividends and explain the circumstances in a footnote. See §§ 210.6-22(b) and 210.6-23(a).

<sup>7</sup>The information required by column F need be furnished only as to controlled companies. The equity in the net profit and loss of each person required to be listed separately shall be computed on an individual basis. In addition, there may be submitted the information required as computed on the basis of the statements of each such person and its subsidiaries consolidated.

§ 210.12-23 Mortgage loans on real estate and interest earned on mortgages.<sup>1</sup>

Part 1—Mortgage loans on real estate at close of period					Part 2—Interest earned on mortgages		
Column A—List by classification indicated below <sup>2,3,7</sup>	Column B—Prior liens <sup>2</sup>	Column C—Carrying amount of mortgage <sup>8,9,10,11</sup>	Column D—Amount of principal unpaid at close of period		Column E—Amount of mortgage being fore-closed	Column F—Interest due and accrued at end of period <sup>6</sup>	Column G—Interest income earned applicable to period <sup>5</sup>
			(1)—Total	(2)—Subject to delinquent interest <sup>4</sup>			
Liens on:							
Farms (total).							
Residential (total).							
Apartments and business (total).							
Unimproved (total).							
Total <sup>12</sup> .							

<sup>1</sup> All money columns shall be totaled.

<sup>2</sup> If mortgages represent other than first liens, list separately in a schedule in a like manner, indicating briefly the nature of the lien. Information need not be furnished as to such liens which are fully insured or wholly guaranteed by an agency of the United States Government.

<sup>3</sup> In a separate schedule classify by states in which the mortgaged property is located the total amounts in support of columns B, C, D and E.

<sup>4</sup> (a) Interest in arrears for less than 3 months may be disregarded in computing the total amount of principal subject to delinquent interest.  
 (b) Of the total principal amount, state the amount acquired from controlled and other affiliates.

<sup>5</sup> In order to reconcile the total of column G with the amount shown in the profit and loss or income statement, interest income earned applicable to period from mortgages sold or canceled during period should be added to the total of this column.

<sup>6</sup> If the information required by columns F and G is not reasonably available because the obtaining thereof would involve unreasonable effort or expense, such information may be omitted if the registrant shall include a statement showing that unreasonable effort or expense would be involved. In such an event, state in column G for each of the above classes of mortgage loans the average gross rate of interest on mortgage loans held at the end of the fiscal period.

<sup>7</sup> Each mortgage loan included in column C in an amount in excess of \$500,000 shall be listed separately. Loans from \$100,000 to \$500,000 shall be grouped by \$50,000 groups, indicating the number of loans in each group.

<sup>8</sup> In a footnote to this schedule, furnish a reconciliation, in the following form, of the carrying amount of mortgage loans at the beginning of the period with the total amount shown in column C:

Balance at beginning of period ..... \$.

Additions during period:

    New mortgage loans ..... \$.

    Other (describe).

Deductions during period:

    Collections of principal ..... \$.

    Foreclosures.

    Cost of mortgages sold.

    Amortization of premium.

    Other (describe).

Balance at close of period ..... \$.

If additions represent other than cash expenditures, explain. If any of the changes during the period result from transactions, directly or indirectly with affiliates, explain the bases of such transactions, and amounts involved. State the aggregate amount of mortgages (a) renewed and (b) extended. If the carrying amount of the new mortgages is in excess of the unpaid amount (not including interest) of prior mortgages, explain.

<sup>9</sup> If any item of mortgage loans on real estate investments has been written down or reserved against pursuant to § 210.6-21 describe the item and explain the basis for the write-down or reserve.

<sup>10</sup> State in a footnote to column C the aggregate cost for Federal income tax purposes.

<sup>11</sup> If the total amount shown in column C includes intercompany profits, state the bases of the transactions resulting in such profits and, if practicable, state the amounts thereof.

<sup>12</sup> Summarize the aggregate amounts for each column applicable to captions 6(b), 6(c) and 12 of § 210.6-22.