Appendix A: Rescinded Issuances—Outdated or Replaced

This appendix lists rescinded issuances that are outdated or replaced

Issuance	Reason rescinded	Comments
Advisory Letter 1999-4, "Leveraged Lending"	Outdated	Refer to OCC Bulletin 2025-44, "Leveraged Lending: Interagency Statement on Recission of Interagency Leveraged Lending Guidance Issuances"
Examining Circular 216 (1983), "Certification Procedures for Consumer Loans Charged-off Between Examinations"	Outdated	
Examining Circular 245 (1998), "Highly Leveraged Transactions"	Outdated	Refer to OCC Bulletin 2025-44, "Leveraged Lending: Interagency Statement on Recission of Interagency Leveraged Lending Guidance Issuances"
OCC Bulletin 2001-25, "Community Reinvestment Act: Availability of A Guide to CRA Data Collection and Reporting"	Outdated	Refer to the FFIEC website for the most current guide.
OCC Bulletin 2001-37, "Policy Statement on Allowance for Loan and Lease Losses Methodologies and Documentation for Banks and Savings Institutions: ALLL Methodologies and Documentation"	Outdated	
OCC Bulletin 2002-4, "Community Reinvestment Act and Home Mortgage Disclosure Act: Year 2002 Mailing Address"	Outdated	Refer to the FFIEC website for the most current data submission instructions.
OCC Bulletin 2005-17, "Home Mortgage Disclosure Act: Answers to Frequently Asked Questions About New HMDA Data"	Outdated	
OCC Bulletin 2006-8, "Bank Secrecy Act/Anti-Money Laundering: U.S. Money Laundering Threat Assessment"	Outdated	
OCC Bulletin 2006-21, "Community Reinvestment Act: Income Level, Median Family Income"	Outdated	Refer to the FFIEC website for historical incomes.
OCC Bulletin 2006-31, "FFIEC Information Security Booklet: Information Security Guidance"	Replaced	Refer to OCC Bulletin 2016-27, "FFIEC Information Technology Examination Handbook: Revised Information Security Booklet"

OCC Bulletin 2006-35, "Authentication in an Internet Banking Environment: Frequently Asked Questions"	Replaced	Refer to OCC Bulletin 2021-36, "Information Security: FFIEC Statement on Authentication and Access to Financial Institution Services and Systems"
OCC Bulletin 2006-47, "Allowance for Loan and Lease Losses (ALLL): Guidance and Frequently Asked Questions (FAQs) on the ALLL"	Outdated	
OCC Bulletin 2009-4, "Remote Deposit Capture: Interagency Guidance"	Replaced	Refer to OCC Bulletin 2021-49, "Payment Systems: Revised Comptroller's Handbook Booklet and Rescissions"
OCC Bulletin 2010-12, "Community Reinvestment Act: 2010 Interagency Questions and Answers"	Replaced	Refer to OCC News Release 2016-82, "Agencies Release Final Revisions to Interagency Questions and Answers Regarding Community Reinvestment"
OCC Bulletin 2010-26, "Deepwater Horizon Oil Spill: Working with Customers"	Outdated	Refer to OCC Bulletin 2017-61, "Major Disasters: Interagency Examiner Guidance for Institutions Affected by Major Disasters," and OCC Bulletin 2012-28, "Responding to a Declaration of a Legal Holiday or a Natural Disaster: Supervisory Guidance on Natural Disasters and Other Emergency Conditions"
OCC Bulletin 2012-10, "Troubled Debt Restructurings: Supervisory Guidance on Accounting and Reporting Requirements"	Replaced	For more recent information, refer to the *Bank Accounting Advisory Series* and OCC Bulletin 2023-23, "Credit Administration: Final Interagency Policy Statement on Prudent Commercial Real Estate Loan Accommodations and Workouts"
OCC Bulletin 2013-22, "Windows XP Operating System: Joint Statement"	Outdated	
OCC Bulletin 2013-26, "Troubled Debt Restructurings: Guidance on Certain Issues Related to Troubled Debt Restructurings"	Outdated	For more recent information, refer to FFIEC website

OCC Bulletin 2013-41, "Interagency Statement on Final Rule Implementing the "Volcker Rule": Interagency Statement"	Replaced	Refer to OCC Bulletin 2020-71, "Volcker Rule Covered Funds: Final Rule"
OCC Bulletin 2015-9, "FFIEC Information Technology Examination Handbook: Strengthening the Resilience of Outsourced Technology Services, New Appendix for Business Continuity Planning Booklet"	Replaced	Replaced by OCC Bulletin 2019-57, "FFIEC Information Technology Examination Handbook: Revised Business Continuity Management Booklet"
OCC Bulletin 2015-31, "Cybersecurity: FFIEC Cybersecurity Assessment Tool"	Outdated	Refer to OCC Bulletin 2024-25, "Cybersecurity: FFIEC Cybersecurity Assessment Tool Sunset Statement"
OCC Bulletin 2015-38, "Regulatory Capital: Rescission of OCC and OTS Issuances"	Outdated	
OCC Bulletin 2016-1, "Community Reinvestment Act Regulations: Revision of Small and Intermediate Small Bank and Savings Association Asset Thresholds"	Replaced	Refer to OCC Bulletin 2024-36, "Community Reinvestment Act: Revision of Small and Intermediate Small Bank and Savings Association Asset Thresholds"
OCC Bulletin 2016-21, "Current Expected Credit Losses: Joint Statement on the New Accounting Standard on Financial Instruments—Credit Losses"	Replaced	Refer to OCC Bulletin 2023-11, "Current Expected Credit Losses: Interagency Policy Statement on Allowances for Credit Losses (Revised April 2023)"
OCC Bulletin 2016-34: "Cybersecurity: Frequently Asked Questions on the FFIEC Cybersecurity Assessment Tool"	Outdated	Refer to OCC Bulletin 2024-25, "Cybersecurity: FFIEC Cybersecurity Assessment Tool Sunset Statement"
OCC Bulletin 2017-12, "Minimum Variation Margin Requirements: Initial Examinations for Compliance With Final Rule Establishing Margin Requirements for Non-Cleared Swaps and Non-Cleared Security-Based Swaps"	Outdated	
OCC Bulletin 2017-16, "Fiduciary Powers: Revised Comptroller's Licensing Manual Booklet"	Replaced	Replaced by OCC Bulletin 2022-5, "Revised Licensing Booklets: Revised Comptroller's Licensing Manual Booklets"
OCC Bulletin 2017-42, "Flood Disaster: Temporary Exceptions to FIRREA Appraisal Requirements in Areas Affected by Severe Storms and Flooding in Florida, Georgia, Puerto Rico, Texas, and the U.S. Virgin Islands"	Outdated	Refer to OCC Bulletin 2017-61, "Major Disasters: Interagency Examiner Guidance for Institutions Affected by Major Disasters," and OCC Bulletin 2012-28, "Responding to a

		Declaration of a Legal Holiday or a Natural Disaster: Supervisory Guidance on Natural Disasters and Other Emergency Conditions"
OCC Bulletin 2017-62, "Home Mortgage Disclosure Act: Implementation of Data Collection in 2018"	Outdated	Refer to OCC Bulletin 2024-15, "Home Mortgage Disclosure Act: FFIEC's 2024 'A Guide to HMDA Reporting: Getting It Right!'"
OCC Bulletin 2019-51, "Consolidated Reports of Condition and Income: Request for Comment on Reporting Data on Loans to Small Businesses and Small Farms in the Call Report"	Outdated	Refer to FFIEC website and call report instructions
OCC Bulletin 2019-63, "Consolidated Reports of Condition and Income: Webinar"	Outdated	
OCC Bulletin 2020-15, "Pandemic Planning: Working With Customers Affected by Coronavirus and Regulatory Assistance"	Outdated	
OCC Bulletin 2020-16, "Consolidated Reports of Condition and Income: Supplemental Instructions for Nonaccrual Treatment of Purchased Credit-Deteriorated Assets"	Outdated	
OCC Bulletin 2020-24, "Consolidated Reports of Condition and Income: 30-Day Grace Period for the March 31, 2020, Call Report Date"	Outdated	Refer to FFIEC website and call report instructions
OCC Bulletin 2020-25, "Small-Dollar Lending: Joint Statement Encouraging Responsible Small-Dollar Lending in Response to COVID-19"	Outdated	Refer to OCC Bulletin 2020-54, "Small-Dollar Lending: Interagency Lending Principles for Offering Responsible Small-Dollar Loans"
OCC Bulletin 2020-28, "Standardized Approach for Counterparty Credit Risk: Notice to Allow Early Adoption"	Outdated	
OCC Bulletin 2020-30, "Regulatory Capital: Joint Statement on the Interaction of the Revised Transition of the CECL Methodology for Allowances With Section 4014 of the CARES Act"	Outdated	
OCC Bulletin 2020-31, "Small Business Administration Lending: New Programs for Small Business Relief"	Outdated	

OCC Bulletin 2020-32, "Mortgage Servicing: Joint Statement on Supervisory and Enforcement Practices Related to Provisions of the CARES Act"	Outdated	
OCC Bulletin 2020-35, "Troubled Debt Restructurings: Interagency Statement on Loan Modifications and Reporting for Financial Institutions Working With Customers Affected by COVID-19 (Revised)"	Outdated	
OCC Bulletin 2020-37, "Consolidated Reports of Condition and Income: Revisions to the FFIEC Call Reports and FFIEC 101 for the March 31, 2020, Report Date"	Outdated	Refer to FFIEC website and call report instructions.
OCC Bulletin 2020-41, "Federal Reserve Lending Programs: COVID-19-Related Programs to Support Households, Employers, and Communities"	Outdated	
OCC Bulletin 2020-45, "Credit Administration: Documentation of SBA Paycheck Protection Program Loans"	Outdated	
OCC Bulletin 2020-47, "Market Risk: Joint Response About the Effect of Recent Financial Market Volatility on the Market Risk Capital Rule"	Outdated	
OCC Bulletin 2020-68, "Libor Transition: FFIEC Statement on Managing the Libor Transition and Guidance for Banks"	Outdated	
OCC Bulletin 2020-72, "Credit Administration: Joint Statement on Additional Loan Accommodations Related to COVID-19"	Outdated	
OCC Bulletin 2020-98, "Libor Transition: Interagency Statement on Reference Rates for Loans"	Outdated	
OCC Bulletin 2020-104, "Libor Transition: Joint Statement on U.S. Dollar Libor Transition"	Outdated	
OCC Bulletin 2020-108, "Swap Margin Rule: Joint Statement Regarding Treatment of Certain Legacy Swaps Affected by Brexit and the Swap Margin Rule"	Outdated	

OCC Bulletin 2021-21, "Credit Risk: Termination of Portfolio Stress Test Tool for Income-Producing Commercial Real Estate"	Outdated	
OCC Bulletin 2021-32, "Libor Transition: Regulatory Capital Rule Frequently Asked Questions"	Outdated	
OCC Bulletin 2021-48, "LIBOR Transition: Joint Statement on Managing the LIBOR Transition"	Outdated	
OCC Bulletin 2021-62, "Risk Management: Principles for Climate-Related Financial Risk Management for Large Banks; Request for Feedback"	Outdated	
OCC Bulletin 2022-9, "Interest Rate Risk: Interest Rate Risk Statistics Report"	Outdated	
OCC Bulletin 2023-13, "LIBOR Transition: Joint Statement on Completing the LIBOR Transition"	Outdated	