# Letter

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| **Title** | 2026 Annual Update to the Manual of Reporting Forms and Instructions for Deposit-Taking Institutions |
| **Date** | October 22, 2026 |
| **Sector** | Banks<br>Foreign Bank Branches<br>Trust and Loan Companies |

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- **To:**
  - Chief Financial Officers of Banks and Federally Regulated Trust and Loan Companies and
  - Principal Officers of Foreign Bank Branches
- **From:**
  - Andrew Miller

    Chief Data Officer

This is to advise you of the changes that were made to the Financial Information Committee (FIC) regulatory reporting forms and instructions. These changes can be viewed on OSFI's website under Financial reporting instructions.

Changes were made to the following regulatory reporting forms and instructions effective for 2026/2027 filing:

- Basel Capital Adequacy Return (BA) – effective Q1 2027
- Comprehensive NCCF return (DT2) – effective June 2027
- Comprehensive NCCF return (DT5) – effective June 2027
- Liquidity Coverage Ratio (LCR) Reporting (LA) – effective June 2027

- Operating Cash Flow Statement (OSFI950) – effective June 2027
- Net Stable Funding Ratio Reporting (DT1) – effective Q3 2027

## Validation Rules and XML/XSD schemas

Any updates to the validation rule report or the XML/XSD schemas will be posted on OSFI's website once they are made available within the RRS system.

## Additional Information / Questions

If you have any questions about completing or filing the financial returns, please contact Returns Administration at (613) 991-0609 or by email at RRSsupport-SDRsoutien@osfi-bsif.gc.ca.