

For official use only: Customer Name	Customer No.
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PD F 1851 E  
 Department of the Treasury  
 Bureau of the Public Debt  
 (Revised October 2005)

OMB No. 1535-0009

## REQUEST TO REISSUE UNITED STATES SAVINGS BONDS TO A PERSONAL TRUST

Visit us on the Web at [www.treasurydirect.gov](http://www.treasurydirect.gov)

**IMPORTANT: Follow instructions in filling out this form. You should be aware that the making of any false, fictitious, or fraudulent claim or statement to the United States is a crime that is punishable by fine and/or imprisonment.**

**PRINT IN INK OR TYPE ALL INFORMATION**

### 1. DESCRIPTION OF BONDS

I/We request reissue of the bonds described below, in the amount of \$ \_\_\_\_\_ (face amount).

ISSUE DATE	FACE AMOUNT	BOND NUMBER	REGISTRATION (Social security number and names, including middle names or initials, on the bonds)

*(If more space is needed, use a continuation sheet and attach it to this form.)*

### 2. TRUST INFORMATION

- Taxpayer identification number assigned to the trust: \_\_\_\_\_
- Grantor's name: \* \_\_\_\_\_
- Trustee's name: \* \_\_\_\_\_
- Date the trust was created: \_\_\_\_\_
- Name(s) of Beneficiary(ies), if an FBO trust: \_\_\_\_\_

\* If more than one grantor or trustee, list all.

### 3. NEW BOND INSCRIPTION

TAXPAYER IDENTIFYING NUMBER: \_\_\_\_\_ **OR** \_\_\_\_\_  
(Social Security Number assigned to trust) (Employer Identification Number assigned to trust)

REGISTRATION: \_\_\_\_\_

ADDRESS: \_\_\_\_\_  
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

#### Delivery Instructions (if different from that shown above):

\_\_\_\_\_  
(Name of Individual or Institution)

\_\_\_\_\_  
(Number and Street, Rural Route, or PO Box) (City) (State) (ZIP Code)

**4. TAX LIABILITY NOTICE (Carefully read before completing Item 5.)**

Upon the reissuance of savings bonds and/or notes to a trust, you must include in your gross income any accumulated interest on the bonds, including any tax-deferred increment noted on Series HH/H bonds, if you have not already reported it, unless, under the grantor trust provisions of the Internal Revenue Code, you are treated as the owner of the portion of the trust represented by any tax-deferred accumulated interest on the reissued bonds. If you are treated as the owner of that portion, the accumulated interest continues to be your income rather than that of the trust, and therefore, you may continue to defer reporting the interest earned each year. You must include the total accumulated interest in your gross income when the bonds are disposed of or finally mature, whichever is earlier. These rules apply when bonds being reissued are Series I bonds, Series EE or E bonds, or Series HH or H bonds that you have received in exchange for Series EE or E bonds or savings notes if you are the owner of the portion of the trust represented by the tax-deferred accumulated interest.

Generally, you will be treated as the owner of a trust that you have created to the extent that you retain certain powers over or interests in the trust. For example, you will be treated as the owner of the portion of the trust represented by any tax-deferred accumulated interest on the reissued bonds under the following circumstances:

- (1) You will be treated as the owner of a trust to the extent that you have an unconditional power to revest in yourself title to the trust assets. Thus, if you can, at your discretion, revoke all or part of the trust so that the bonds will be returned to you, you will be treated as the owner of the portion of the trust represented by any accumulated interest on the bonds.
- (2) If the trust instrument provides that the reissued bonds or the proceeds from the redemption or disposition of those bonds must be distributed to you or your spouse, or held or accumulated for future distribution to you or your spouse, you will be treated as the owner of the portion of the trust represented by any accumulated interest on the bonds. You will be treated as the owner in this circumstance irrespective of the terms of the trust.
- (3) You will be treated as the owner of a trust to the extent that you retain a power to control the beneficial enjoyment of property transferred to a trust. Thus, if you retain, under the terms of the trust instrument, an immediately exercisable power to determine, in your sole discretion, who will receive the bonds or the proceeds from the redemption or disposition of the bonds, then you will be treated as the owner of the portion of the trust represented by any accumulated interest.

The examples outlined above are illustrative only and they are not intended to cover all possible situations in which you could be treated as the owner of a trust or a portion of a trust. Furthermore, events can occur, such as the renunciation of a retained power or interest, which would cause you to cease being treated as the owner of a trust. If you are not sure whether you will be treated as the owner of a trust, you may request a letter ruling from the Internal Revenue Service. A request for a letter ruling should be sent to: **Internal Revenue Service, ATTN: CC: DOM: CORP: T, PO Box 7604, Ben Franklin Station, Washington, DC 20044.**

If you have any questions concerning the information to be submitted in connection with a letter ruling request, you may call (202) 622-7560.

**5. TAX LIABILITY STATEMENT (This section must be completed.)**

You must check box a. or b. (See "TAX LIABILITY NOTICE" above.)

**"Interest"** includes tax-deferred interest represented by tax legends on HH/H bonds as well as interest earned on EE/E or I bonds from the issue date until the date of reissue.

This statement will also apply to all future transactions requested by the same owner(s) or person(s) entitled to the same trust.

You must mark box a. or b. to indicate if you are the owner of the portion of the trust represented.

**For Federal income tax purposes:**

- a.  I certify that I will be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. *If this box is marked, the interest will be tax-deferred (interest will not be reported to the Internal Revenue Service as a result of the reissue).*
- b.  I certify that I will not be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. *If this box is marked, interest will be reported to the Internal Revenue Service for the taxable year in which the bonds were reissued to the trust. A 1099-INT will be generated for the social security number specified.*

**If b. is checked and the bonds are in coownership form (e.g., "John Smith OR Jane Smith"), complete the following:**

\_\_\_\_\_  
(Name of principal coowner)

\_\_\_\_\_  
(Social Security Number)

is the principal coowner of any bonds registered in coownership form submitted. He/She is responsible for any tax liability resulting from the reissue transaction requested. (A principal coowner is a coowner who (1) purchased the bonds with his/her own funds or (2) received them as a gift, inheritance or legacy, or as a result of judicial proceedings, and has them reissued in coownership form, provided he/she has received no contribution in money or money's worth for designating the other person as coowner on the bonds.

**The interest will be reported to the Internal Revenue Service, and a 1099-INT will be generated for the social security number specified above.**

**6. SIGNATURES**

**Under penalty of perjury**, I, the undersigned grantor (creator) of the trust, certify that the above taxpayer identification number assigned to the trust is correct. If Series HH/H bonds are involved, I certify that I am not subject to backup withholding either (i) because I have not been notified that I am subject to backup withholding (as a result of a failure to report all interest or dividends), or (ii) because I have been notified by the Internal Revenue Service that I am no longer subject to backup withholding. I further certify that the trust estate is not subject to backup withholding for one of the preceding reasons. If the trust was created by some person other than the owner or coowners, the trustee must furnish an IRS Form W-9. (See "ADDITIONAL REQUIREMENTS FOR REISSUE OF SERIES HH/H BONDS" in the instructions.)

***You must wait until you are in the presence of a certifying officer to sign this form.***

**Sign Here:** ⇒ \_\_\_\_\_  
(Signature of Owner or Principal Coowner) (Print Name)

**Home Address:** \_\_\_\_\_  
(Number and Street or Rural Route) (Social Security Number)  
\_\_\_\_\_  
(City) (State) (ZIP Code) (Daytime Telephone Number)

**Sign Here:** ⇒ \_\_\_\_\_  
(Signature of Coowner or Beneficiary) (Print Name)

**Home Address:** \_\_\_\_\_  
(Number and Street or Rural Route) (Social Security Number)  
\_\_\_\_\_  
(City) (State) (ZIP Code) (Daytime Telephone Number)

***Certifying Officer –You must complete the certification and affix your stamp or seal.***

I CERTIFY that \_\_\_\_\_, whose identity is known or was proven to me, personally appeared before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_, and signed this form.  
(City) (State) (Month) (Year)

**(OFFICIAL STAMP OR SEAL)**

\_\_\_\_\_  
(Signature and title of certifying officer)  
\_\_\_\_\_  
(Street address)  
\_\_\_\_\_  
(City) (State) (ZIP Code)

I CERTIFY that \_\_\_\_\_, whose identity is known or was proven to me, personally appeared before me this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, at \_\_\_\_\_, and signed this form.  
(City) (State) (Month) (Year)

**(OFFICIAL STAMP OR SEAL)**

\_\_\_\_\_  
(Signature and title of certifying officer)  
\_\_\_\_\_  
(Street address)  
\_\_\_\_\_  
(City) (State) (ZIP Code)

**PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE**

We're asking for the information on this form to assist us in processing your securities transaction requests. Our authority comes from 31 U.S.C. Ch. 31 which authorizes the Treasury Department to borrow money to pay the public debt of the United States. Also, 26 U.S.C. 6109 requires us to use your SSN on certain forms when we report taxable income to IRS. It's voluntary that you provide the requested information, but without it, we may not be able to process your transaction requests. Information concerning your securities holdings and transactions is considered confidential under Treasury regulations (31 CFR Part 323) and the Privacy Act. However, the following routine uses of this information may include disclosure to the following persons or entities: agents and contractors who help us manage the public debt; others entitled to the securities or payment; agencies (including disclosure through approved computer matches) determining eligibility for benefits, finding persons we've lost contact with, or helping us collect debts; agencies for investigations or prosecutions; courts, counsel, and others for litigation and other proceedings; a Congressional office asking on your behalf; and as otherwise authorized by law.

We estimate it will take you about 15 minutes to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND completed form to the above address; send to correct address shown in "WHERE TO SEND" in the instructions.**

## INSTRUCTIONS

**USE OF FORM** – Complete this form to reissue United States Savings Bonds to a personal trust created by:

- a. The owner, both coowners, or either coowner.
- b. Some other person, provided a person named in a. is a beneficiary of the trust.
- c. For Series EE/E bonds or Series HH/H bonds, some other person, provided a beneficiary of the trust is related to a person named in a. by blood (including legal adoption) or marriage.

“Personal trust” as used in this form is a trust established by natural persons in their own right for the benefit of themselves or other natural persons in whole or in part, and common trust funds comprised in whole or in part of such estates. A bank, trust company, or other financial institution, appointed as trustee of a personal trust, should submit PD F 1455 with this form if the bonds are to be reissued in its name as trustee of its common trust fund.

This form should not be completed by a person under any legal disability, except for a minor of sufficient competency to sign the request and to understand the nature of the transaction.

**COMPLETION OF FORM** – Print clearly in ink or type all information requested. *If more space is needed for any item, use a plain sheet of paper and attach it to this form.*

**ITEM 1. DESCRIPTION OF BONDS** – Fill in the total face amount of the bonds for which reissue is being requested. Fully describe the bonds in their present form of registration.

**ITEM 2. TRUST INFORMATION** – Provide the taxpayer identification number assigned to the trust, the name of the grantor, the name of the trustee, the date the trust was created, and the name of any beneficiary of the trust (if the trust is an FBO trust). If more than one grantor or trustee, list all. This information will be used to ensure that the new bond inscription contains all appropriate information required by the governing regulations.

### ITEM 3. NEW BOND INSCRIPTION

- ✓ Provide the Social Security Number or Employer Identification Number assigned to the trust.
- ✓ Show the name of the trustee, the name of the grantor, and the date the trust was created. If more than one trustee or grantor, list all. Show the name of any beneficiary(ies) of the trust (if the trust is an FBO trust). (Sample Registrations: “Tenth National Bank, trustee under agreement with Paul E. White, dated 2/1/02”; “Carl A. Black and Henry B. Green, trustees under agreement with Paul E. White, dated 2/1/02”; or “Paul E. White, trustee under declaration of trust dated 2/1/02 FBO Henry B. Green.”)
- ✓ Show the mailing address for the trust. The bonds will be delivered to this address unless you provide different mailing instructions under “Delivery Instructions.”
- ✓ Insert delivery instructions, if you don’t want the bonds mailed to the address shown for the trust. Provide the name and address of the person or institution you want to receive them.

### ITEM 4. TAX LIABILITY NOTICE – Carefully read this section before completing Item 5.

**ITEM 5. TAX LIABILITY STATEMENT** – After reading the TAX LIABILITY NOTICE in Item 4, you must mark box a. or b. in Item 5. Mark box a. if you will be treated as the owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. Mark box b. if you will NOT be treated as owner of the portion of the trust represented by the tax-deferred accumulated interest on the bonds being reissued. “Interest” includes tax-deferred interest represented by tax legends on HH/H bonds, as well as interest earned on EE/E or I bonds from the issue date until the date of reissue.

**ITEM 6. SIGNATURES** – The completed form must be signed by the owner or both coowners. If the securities are Series E or H bonds, any beneficiary (POD) named on the securities must also sign the form. **If any person whose signature is required is deceased, submit proof of his/her death, in the form of a certified copy of the death certificate.**

Each person whose signature is required must sign the form in ink, print his/her name, and provide his/her home address, social security number, and daytime telephone number. Each signature must be certified (see **CERTIFICATION** below).

**CERTIFICATION** – Each person whose signature is required must appear before and establish identification to the satisfaction of an authorized certifying officer. The signatures to the form must be signed in the officer’s presence. The certifying officer must affix the seal or stamp, which is used when certifying requests for payment. Authorized certifying officers are available at financial institutions, including credit unions, in the United States. For a list of such officers, see Department of the Treasury Circulars, No 530, and Public Debt Series, Nos. 3-80 and 2-98.

### ADDITIONAL REQUIREMENTS FOR REISSUE OF SERIES HH/H BONDS:

- If a grantor (creator) of the trust who signs this form has been notified by the Internal Revenue Service (IRS) that he or she is subject to backup withholding or if the IRS has notified appropriate persons that the trust estate is subject to backup withholding, the applicable statements immediately above the signature line to the effect that the owner, principal coowner, or trust is not subject to backup withholding should be crossed out. If the trust was created by some person other than the owner or coowners, the trustee must complete an IRS Form W-9 and submit it with this request for reissue. Forms W-9 are available at financial institutions in the United States and Internal Revenue Offices. These forms can also be found on the IRS website at the address [www.irs.gov](http://www.irs.gov).
- The furnishing of Direct Deposit information is a condition of reissue of Series HH bonds bearing issue dates of October 1989 and thereafter. A Direct Deposit form, PD F 5396 or SF 1199A, must be completed for Series HH bonds dated October 1989 and thereafter which are submitted for reissue. The Direct Deposit form must be completed by a trustee providing the appropriate information for direct deposit of the semiannual interest payments. Forms SF 1199A are available at financial institutions in the United States. PD F 5396 is available for download on the Internet using the “forms” link at the address [www.treasurydirect.gov](http://www.treasurydirect.gov). The financial institution designated to receive the payment can assist in the completion of the Direct Deposit form.

**ADDITIONAL EVIDENCE** – We reserve the right in any particular case to require the submission of additional evidence.

**WHERE TO SEND** – Send the PD F 1851 and the bonds, as well as any other appropriate forms and evidence, to the Department of the Treasury, Bureau of the Public Debt, PO Box 7012, Parkersburg, WV 26106-7012.