

**APPLICATION FOR DISPOSITION OF RETIREMENT PLAN  
 AND/OR INDIVIDUAL RETIREMENT BONDS WITHOUT ADMINISTRATION  
 OF DECEASED OWNER'S ESTATE**

**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 under the laws of the United States.**

**PRINT IN INK OR TYPE ALL INFORMATION**

**NOTE:** To receive payment, each payee must complete either FS Form 5396 or SF 1199A, and submit it with this application. Form SF 1199A is available at financial institutions in the United States. FS Form 5396 is available for download at [www.treasurydirect.gov](http://www.treasurydirect.gov). Each payee's financial institution can assist in completing either of these two forms.

We certify that the following statements and information furnished are true and correct to the best of our knowledge and belief:

**1.** \_\_\_\_\_ ,  
 (Name of decedent)  
 \_\_\_\_\_ , died on \_\_\_\_\_ , at the age of \_\_\_\_\_ ,  
 (Social Security Number) (Month Day Year) (Years and Months)  
 at \_\_\_\_\_ ; the decedent's last legal residence was in the State of \_\_\_\_\_ and no legal  
 (Place of death – City and State)  
 representative of the decedent's estate has been appointed by any court and no such appointment is pending or contemplated.

**2.** The following are the only persons required to be listed (see Instruction 2):

Name	Age	Relationship or Basis of Interest	Mailing Address

**3.** The persons listed in Item 2 who are under legal disability (see Instruction 3) are:

Name of Heir under Disability (if any)	Legal Disability	Name and Address of Representative	Capacity

**4.** We agree that the persons listed are entitled to the decedent's Retirement Plan and/or Individual Retirement Bonds described below, and request recognition of entitlement or payment as shown (see Instruction 4).

(a) Face Amount	(b) Bond Number	(c) Type	(d) Name and Taxpayer Identifying Number of Persons Entitled	(e) Disposition Desired

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

_____	Daytime Telephone No.	_____	E-mail Address
_____	Daytime Telephone No.	_____	E-mail Address
_____	Daytime Telephone No.	_____	E-mail Address
_____	Daytime Telephone No.	_____	E-mail Address

**6. Certification**

<b><i>Certifying Officer – The individuals must sign in your presence. Complete the certification and affix your stamp or seal.</i></b>			
I CERTIFY that _____ , whose identity is known or was proven to me, personally appeared before me this _____ day of _____ , _____ , (Month) (Year)			
at _____ , and signed this form. (City) (State)			
(OFFICIAL STAMP OR SEAL)	_____		(Signature and title of certifying officer)
	_____		(Mailing address)
I CERTIFY that _____ , whose identity is known or was proven to me, personally appeared before me this _____ day of _____ , _____ , (Month) (Year)			
at _____ , and signed this form. (City) (State)			
(OFFICIAL STAMP OR SEAL)	_____		(Signature and title of certifying officer)
	_____		(Mailing address)
I CERTIFY that _____ , whose identity is known or was proven to me, personally appeared before me this _____ day of _____ , _____ , (Month) (Year)			
at _____ , and signed this form. (City) (State)			
(OFFICIAL STAMP OR SEAL)	_____		(Signature and title of certifying officer)
	_____		(Mailing address)
I CERTIFY that _____ , whose identity is known or was proven to me, personally appeared before me this _____ day of _____ , _____ , (Month) (Year)			
at _____ , and signed this form. (City) (State)			
(OFFICIAL STAMP OR SEAL)	_____		(Signature and title of certifying officer)
	_____		(Mailing address)

**7. Federal Income Tax Notice of Withholding and Election**

The redemption proceeds of United States Retirement Bonds or Individual Retirement Bonds submitted for redemption are subject to Federal income tax withholding unless you elect not to have withholding apply. Withholding will be at a rate of 10 percent of the entire redemption proceeds (reduced, in the case of Retirement Plan Bonds by any employee contribution to the bonds' purchase price appearing in the basis legends inscribed on the bonds). The redemption proceeds, minus any amount shown in the basis legend of Retirement Plan Bonds, will be reported to the Internal Revenue Service on Form 1099-R even if you elect not to have Federal income tax withheld.

**(Each payee listed in Item 4 must complete an Election. You may make as many photocopies of this page as necessary.)**

**ELECTION FOR PAYEES OF U.S. RETIREMENT PLAN BONDS  
AND U.S. INDIVIDUAL RETIREMENT BONDS**

I have read the withholding notice furnished to me and I  want  do not want Federal income tax withheld from my redemption proceeds.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Daytime Telephone Number)

\_\_\_\_\_  
(Street Address, Rural Route, or P.O. Box)

Date of Birth: \_\_\_\_\_  
(Month/Day/Year) (City, State, and ZIP Code)

Taxpayer Identification Number: \_\_\_\_\_ OR \_\_\_\_\_  
(Social Security Number) (Employer Identification Number)

**ELECTION FOR PAYEES OF U.S. RETIREMENT PLAN BONDS  
AND U.S. INDIVIDUAL RETIREMENT BONDS**

I have read the withholding notice furnished to me and I  want  do not want Federal income tax withheld from my redemption proceeds.

Date: \_\_\_\_\_

\_\_\_\_\_  
(Daytime Telephone Number)

\_\_\_\_\_  
(Street Address, Rural Route, or P.O. Box)

Date of Birth: \_\_\_\_\_  
(Month/Day/Year) (City, State, and ZIP Code)

Taxpayer Identification Number: \_\_\_\_\_ OR \_\_\_\_\_  
(Social Security Number) (Employer Identification Number)

## INSTRUCTIONS

**USE OF FORM** - Use this form to apply for recognition as the person entitled to United States Retirement Plan and/or Individual Retirement Bonds which belonged to a deceased owner when a legal representative has not been appointed for the estate and no such appointment is pending. The term "deceased owner" may refer to a deceased registered owner or to a beneficiary who died after the registered owner. **RETIREMENT PLAN AND INDIVIDUAL RETIREMENT BONDS MAY NOT BE REISSUED AFTER THE DEATH OF THE REGISTERED OWNER.**

**WHO MAY APPLY** - Application must be made by (or on behalf of the estate of): (1) the surviving husband or wife; (2) if none, all children of the decedent, and descendants of deceased children; (3) if none, both parents of the decedent or the survivor of them; (4) if none, other next of kin as determined by the laws of the state in which the decedent had his/her last legal residence.

**PROOF OF DEATH** - Furnish a certified copy of the official death certificate for the owner and the beneficiary, if any. The copies must be certified by the state or local registrar, under official seal.

**ADDITIONAL EVIDENCE** - The Commissioner of the Fiscal Service, as designee of the Secretary of the Treasury, reserves the right to require additional evidence in any particular case.

**COMPLETION OF FORM** - Furnish all information requested. If you need more space, use a continuation sheet.

1. **DECEDENT** - Insert decedent's complete name and social security number. Verify that the bonds to be listed under Item 4 belong to the estate, e.g., the decedent must be the last-deceased person named on the bonds. Insert the decedent's date of death, age, place of death, and last legal residence.
2. **PERSONS ENTITLED** - Show the requested information about the person(s) entitled to apply under the order of precedence described in the "Who May Apply" section of these instructions. If any of the persons listed are under legal disability, the information requested in Item 3 must be provided.
3. **PERSONS UNDER DISABILITY** - Show the name of any person listed in Item 2 who is under legal disability. Show the nature of the legal disability - minority, incompetency, etc., and the name, address, and relationship (or capacity) of the one managing the person's affairs.
4. **DISPOSITION OF BONDS**

- (a) & (b) List by face amount and bond number all Retirement Plan and/or Individual Retirement Bonds owned by the decedent. If the decedent had requested payment of any bonds and died before the redemption check was cashed, describe the check by amount and number under "Face Amount" and "Bond Numbers."
  - (c) Show "RPB" for Retirement Plan Bonds; "IRB" for Individual Retirement Bonds.
  - (d) Enter the name and taxpayer identifying number of each person to whom distribution is requested. If this is an individual (whether or not a minor or incompetent), give the social security number; if an estate, trust or any entity other than an individual, give its employer identification number. Upon the agreement of all persons entitled, payment can be made to a creditor of the decedent's estate. In this case, enter the name, address, and taxpayer identifying number of each creditor to whom payment is to be made.
  - (e) After the death of the registered owner of Retirement Plan Bonds or Individual Retirement Bonds, interest may continue to accrue until maturity under the conditions set forth in Department of the Treasury Circulars, Public Debt Series No. 1-63 (for Retirement Plan Bonds) or No. 1-75 (for Individual Retirement Bonds). The person(s) entitled may request payment at any time after the owner's death, but they should arrange to cash the bonds at or before maturity. Partial payment of a bond after the death of the owner may not be made. If the person entitled desires immediate payment, "Payment" must be shown under "Disposition Desired." If the person entitled wants to retain the bonds for later redemption, "Recognition of Entitlement" must be shown as the disposition. In this case, the registration of the bonds will not be changed but a letter recognizing entitlement will be furnished by the Accrual Services Division. When payment is desired, the person entitled must sign the request(s) for payment on the bonds in the presence of an authorized certifying officer (see Instruction 7), and forward the letter and bonds to a Federal Reserve Bank or Branch.
5. **SIGNATURES** - Each person listed in Item 2 must sign the form in Item 5. Where a person entitled is under legal disability, the legal representative of the person's estate must sign and furnish up-to-date proof of appointment. A minor not under legal guardianship may sign, provided in the opinion of the certifying officer, the minor is of sufficient competency to sign and understand the nature of the transaction. In all other cases, special instructions will be furnished by the Bureau of the Fiscal Service upon request.
  6. **CERTIFICATION** - Each applicant must appear before and establish identification to the satisfaction of an authorized certifying officer and sign the application in ink in the officer's presence. The officer must then complete the certification forms provided and impress the seal or stamp required in certifying requests for payment. Authorized certifying officers are available at banking institutions, including credit unions, in the United States.
  7. **NOTICE OF WITHHOLDING AND ELECTION** - Each payee listed in Item 4 must complete, sign and date an Election form. The redemption will be processed with or without withholding, as elected. If a payee does not complete an Election, the bonds will be redeemed and Federal income tax **will be withheld** from the redemption proceeds. Two Election forms are provided; you may make photocopies, as necessary.

**WHERE TO SEND** - Send the completed form, proof of death, and the bonds for which payment is requested, as well as any direct deposit forms, to Treasury Retail Securities Site, P.O. Box 214, Minneapolis, MN 55480-0214.

### PRIVACY ACT AND PAPERWORK REDUCTION ACT NOTICE

The collection of the information you are requested to provide on this form is authorized by 31 U.S.C. CH. 31 relating to the public debt of the United States. The furnishing of a Social Security Number, if requested, is also required by Section 6109 of the Internal Revenue Code (26 U.S.C. 6109).

The purpose of requesting the information is to enable the Bureau of the Fiscal Service and its agents to issue securities, process transactions, make payments, identify owners and their accounts, and provide reports to the Internal Revenue Service. Furnishing the information is voluntary; however, without the information, the Fiscal Service may be unable to process transactions.

Information concerning securities holdings and transactions is considered confidential under Treasury regulations (31 CFR, Part 323) and the Privacy Act. This information may be disclosed to a law enforcement agency for investigation purposes; courts and counsel for litigation purposes; others entitled to distribution or payment; agents and contractors to administer the public debt; agencies or entities for debt collection or to obtain current addresses for payment; agencies through approved computer matches; Congressional offices in response to an inquiry by the individual to whom the record pertains; as otherwise authorized by law or regulation.

We estimate it will take you about 20 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 Fiscal Service, 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" above.**