

Request to Reissue United States Savings Bonds to a Personal Trust



IMPORTANT: Follow instructions in filling out this form. Making any false, fictitious, or fraudulent claim or statement to the United States is a crime and may be prosecuted. Print in ink or type all information.

NOTES: Use this form only if your existing bonds are paper (if your bonds are electronic, see "NOTE" in Instructions). . . . If you reissue Series EE or Series I savings bonds, the substitute bonds won't be in paper form. They will be electronic, in our online system TreasuryDirect. . . . Series EE and Series I savings bonds may not be reissued within one month of final maturity. . . . For information on opening an account in TreasuryDirect, go to www.treasurydirect.gov.

1. DESCRIPTION OF BONDS (Note: Savings bonds within one month of final maturity cannot be reissued.)

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

ISSUE DATE (Specific month and year of purchase)	FACE AMOUNT	BOND NUMBER	INSCRIPTION (Provide complete Social Security Number [for example, 123-45-6789], names, including middle names or initials, and addresses [street, city, state] on the bonds.)

(If you need more space, attach either a list or FS Form 3500 (see www.treasurydirect.gov/forms/sav3500.pdf))

2. TRUST INFORMATION

Taxpayer Identification Number assigned to the trust: _____

*Grantor's name: _____

*Trustee's name: _____

Date the trust was created: _____

Name(s) of the beneficiary(ies), if an FBO trust: _____

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

3. NEW BOND INFORMATION

Series EE or Series I bonds (see "NOTE" at top of page) TreasuryDirect Account Number _____

Taxpayer Identification Number: _____ OR _____
(Social Security Number assigned to trust) (Employer Identification Number assigned to trust)

Registration _____

Series HH bonds delivery Instructions:

(Name of Individual or Institution)

(Number and Street, Rural Route, or P O Box) (City) (State) (ZIP Code)

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

Upon the reissuance of savings bonds 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 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 if two conditions exist: 1) you are the owner of the portion of the trust represented by the tax-deferred accumulated interest, and 2) the bonds being reissued are either a) Series I bonds, b) Series EE bonds, or c) Series HH bonds you received in exchange for either Series EE bonds or Series E bonds or savings notes.

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, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.**

If you have questions concerning the information to be submitted in connection with a letter ruling request, you may call 202-317-4782.

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 Series HH bonds as well as interest earned on Series EE or Series 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.

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 or 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 or 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 or 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 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 BONDS”** in the instructions.)

Sign in ink in the presence of a notary or certifying officer and provide the requested information.

Sign Here: _____
 (Signature of Owner or Principal Coowner)

_____ (Print Name) _____ (Social Security Number)

Home Address _____ (Number and Street or Rural Route) _____ (Daytime Telephone Number)

_____ (City) _____ (State) _____ (ZIP Code) _____ (E-mail Address)

Sign Here: _____
 (Signature of Coowner or Beneficiary)

_____ (Print Name) _____ (Social Security Number)

Home Address _____ (Number and Street or Rural Route) _____ (Daytime Telephone Number)

_____ (City) _____ (State) _____ (ZIP Code) _____ (E-mail Address)

Sign Here: _____
 (Signature of Account Manager of TreasuryDirect Trust Account)

_____ (Print Name) _____ (Social Security Number)

Home Address _____ (Number and Street or Rural Route) _____ (Daytime Telephone Number)

_____ (City) _____ (State) _____ (ZIP Code) _____ (E-mail Address)

Instructions to Notary or Certifying Officer: 1. Name(s) of the person(s) who appeared and date of appearance **MUST** be completed. 2. Original signature is required if a Medallion stamp is used. 3. Person(s) must sign in your presence.

I CERTIFY that _____, whose identity(ies)
 (Names of Persons Who Appeared)

is/are known or proven to me, personally appeared before me this _____ day of _____
 (Month) (Year)

at _____ and signed this form.
 (City, State)

 (Signature and Title of Notary or Certifying Officer)

 (Name of Financial Institution)

 (Address)

 (City, State, ZIP code)

 (Telephone)

(OFFICIAL STAMP OR SEAL)

SEE INSTRUCTIONS FOR ACCEPTABLE CERTIFICATION

I CERTIFY that _____, whose identity(ies)
 (Names of Persons Who Appeared)

is/are known or proven to me, personally appeared before me this _____ day of _____
 (Month) (Year)

at _____ and signed this form.
 (City, State)

 (Signature and Title of Notary or Certifying Officer)

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 (City, State, ZIP code)

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(OFFICIAL STAMP OR SEAL)

SEE INSTRUCTIONS FOR ACCEPTABLE CERTIFICATION

I CERTIFY that _____, whose identity(ies)
 (Names of Persons Who Appeared)

is/are known or proven to me, personally appeared before me this _____ day of _____
 (Month) (Year)

at _____ and signed this form.
 (City, State)

 (Signature and Title of Notary or Certifying Officer)

 (Name of Financial Institution)

 (Address)

 (City, State, ZIP code)

 (Telephone)

(OFFICIAL STAMP OR SEAL)

SEE INSTRUCTIONS FOR ACCEPTABLE CERTIFICATION

INSTRUCTIONS

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

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

“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 form FS Form 1455 with this form if the bonds are to be reissued in its name as trustee of its common trust fund. FS Form 1455 is available at www.treasurydirect.gov.

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.

NOTE: If you have ELECTRONIC bonds registered in your name and want to put them into a trust, you must open an entity trust account in TreasuryDirect and submit FS Form 5511 to transfer the bonds to the account.

ITEM 1. DESCRIPTION OF BONDS – Fill in the total face amount of the bonds for which reissue is being requested. Fully describe the bonds and 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

- For Series EE or Series I bonds, provide the TreasuryDirect account number for the trust. If you don't have an account, you may open one at TreasuryDirect.gov. (When we reissue EE or I bonds, we don't reissue them in paper form. The substitute bonds will be electronic bonds in TreasuryDirect.)
- Provide the Social Security Number or Employer Identification Number assigned to the trust.
- For "Registration," 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.")
- For Series HH bonds, insert delivery instructions. 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 Item 4, "TAX LIABILITY NOTICE," 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 Series HH bonds, as well as interest earned on Series EE or Series 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 and acting trustee. **If any person whose signature is required is deceased, submit proof of his or her death, in the form of a certified copy of the death certificate. If co-trustees, one must be able to act individually on behalf of the trust. Only the trustee listed as the account manager of the TreasuryDirect trust account must sign the form agreeing to electronic reissue into the TreasuryDirect account.**

CERTIFICATION – Each person whose signature is required must appear before and establish identification to the satisfaction of a notary or authorized certifying officer. The signatures to the form must be signed in the presence of the notary or officer. The notary or 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. Examples of acceptable seals and stamps:

- The seal or stamp of a notary
- A financial institution's official seal or stamp, including: Signature Guaranteed seal or stamp; Endorsement Guaranteed seal or stamp; Corporate seal or stamp (a corporate resolution isn't required); or Issuing or paying agent seal or stamp (including name, location, and four-digit identification number or nine-digit routing number)
- The seal or stamp of Treasury-recognized Signature Guarantee Programs or other Treasury-approved Medallion Programs

ADDITIONAL REQUIREMENTS FOR REISSUE OF SERIES HH 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 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, FS Form 5396 or SF 1199A, must be completed. The direct deposit form must be signed by all current acting trustees and must provide the appropriate information for direct deposit of the semiannual interest payments. SF 1199A is available at financial institutions in the United States. FS Form 5396 is available at 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 – Unless otherwise instructed in accompanying correspondence, send this form, **the securities, if any**, and any additional information to the address below. Legal evidence or documentation you submit cannot be returned.

Treasury Retail Securities Services, P.O. Box 9150, Minneapolis, MN 55480-9150

NOTICE UNDER THE PRIVACY AND PAPERWORK REDUCTION ACTS

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 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 Fiscal Service, Forms Management Officer, Parkersburg, WV 26106-1328. **DO NOT SEND the completed form to this address; send it to the address shown in "WHERE TO SEND."**