

**SAVINGS BONDS – REDEMPTION AND REISSUE
INSTRUCTIONS FOR NONADMINISTERED ESTATES**

IMPORTANT INSTRUCTIONS

All securities belonging to the decedent's estate must be included in one transaction on a *Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration* (PD F 5336) and signed by one voluntary representative.

All bonds must be described by serial number, where indicated, on any form submitted. All bonds and/or forms, except *Direct Deposit Sign-Up Form* (PD F 5396), must be signed in the presence of an authorized certifying officer, available at most financial institutions. The certifying officer must sign, include his/her title, and affix the institution's official stamp or seal in the space provided.

TO PAY BONDS TO A VOLUNTARY REPRESENTATIVE OF A NONADMINISTERED ESTATE:

- The person applying as voluntary representative must complete a *Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration* (PD F 5336). The person completing the form must be qualified to request disposition in accordance with the Order of Precedence shown in Part B of the form.

The bonds must be described on the PD F 5336 in Part D, Item 2, or a list of the bonds must be attached to the form and Item 2 of Part D noted "See Attached List."

- Provide certified copies of the death certificates for all persons named on the bonds. **Death certificates must be certified or sworn to by the state or local registrar, with a legible seal or stamp, as a true and correct copy taken from the official records.**
- Submit the bonds, forms, and evidence to one of the addresses shown on the next page.

NOTE: If payment is made to a voluntary representative, interest earned will be reported to the Internal Revenue Service as taxable income under the voluntary representative's Taxpayer Identification Number.

TO DISTRIBUTE BONDS TO PERSON(S) ENTITLED TO A NONADMINISTERED ESTATE:

- The person applying as voluntary representative must complete a *Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration* (PD F 5336). The person completing the form must be qualified to request disposition in accordance with the Order of Precedence shown in Part B of the form.

The bonds must be described on the PD F 5336 in Part F, Item 2, or a list of the bonds must be attached to the form and Item 2 of Part F noted "See Attached List." If distribution is made to more than one person, Part F of the PD F 5336, or the attached list, must show which securities are to be distributed to each person entitled and to what extent.

- Provide certified copies of the death certificates for all persons named on the bonds. **Death certificates must be certified or sworn to by the state or local registrar, with a legible seal or stamp, as a true and correct copy taken from the official records.**
- **If any person(s) entitled wants to reissue the bond(s) to add a coowner or beneficiary:** The person entitled must complete and sign a *Request To Reissue United States Savings Bonds* (PD F 4000).
- If Series HH/H bonds are being reissued, the person entitled must also complete a *Direct Deposit Sign-Up Form* (PD F 5396), for direct deposit of the semiannual interest payments. The financial institution where the checking or savings account is maintained can assist with completing the form.

- **If any person(s) entitled wants to redeem the bond(s):** The person(s) entitled must complete and sign the request for payment on the back of the bond(s) to which they are entitled **or** complete and sign a *Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized* (PD F 1522). **The Taxpayer Identification Number of the person entitled must be provided.**

If a PD F 1522 is not necessary, a PD F 5396 may be completed to have the redemption payment electronically deposited. The financial institution where the checking or savings account is maintained can assist with completing the form.

- Submit the bonds, forms, and evidence to one of the addresses shown below.

TO DISTRIBUTE BONDS TO A TRUST:

The voluntary representative must complete *Disposition of Treasury Securities Belonging to a Decedent's Estate Being Settled Without Administration* (PD F 5336) to show the person(s) entitled to the estate. The person(s) entitled may register the bond(s) in the name of the decedent's trust or a personal trust.

To distribute the bonds to a trust, **each person(s) entitled** must complete and sign a *Request To Reissue United States Savings Bonds to a Personal Trust* (PD F 1851), in accordance with the instructions. Please note, Item 5 must be completed. In addition:

- **If reissuing Series HH/H bonds to a trust:** The **trustee** must also complete and sign a *Direct Deposit Sign-Up Form* (PD F 5396), for deposit of the semiannual interest payments. The financial institution where the checking or savings account is held can assist with completing the form.
- **If payment is to be made to a trust:** (**Note:** The PD F 5336 and the PD F 1851 must still be completed). The **trustee(s)** must sign the request for payment on the back of the bond(s) **or** complete a *Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized* (PD F 1522). **The Taxpayer Identification Number of the trust must be provided.**

If a PD F 1522 is not submitted, a PD F 5396 may be completed to have the redemption payment electronically deposited.

- Submit the bonds, forms, and evidence to one of the addresses shown below.

NOTE: The bonds may not be transferred to a testamentary trust from a nonadministered estate, as the decedent's will must be probated to establish the trust.

FINAL MATURITY INFORMATION

Any bonds that have reached maturity may not be reissued. The only option is to redeem the bonds.

Series	Issue Date	Final Maturity	Series	Issue Date	Final Maturity
E	5/41 to 11/65	40 Years	H	6/52 to 1/57	29 years, 8 months
E	12/65 to 6/80	30 Years	H	2/57 to 12/79	30 Years
EE	All Issues	30 Years	HH	All Issues	20 Years
Savings Notes	All Issues	30 Years	I	All Issues	30 Years

DEPARTMENT OF THE TREASURY, BUREAU OF THE PUBLIC DEBT

If writing about marketable securities (Treasury bills, Treasury notes, Treasury bonds, TIPS)—even if you're also writing about savings bonds—use the following address:

- P.O. Box 426, Parkersburg, WV 26106-0426

If NOT writing about marketable securities:

- If writing about electronic savings bonds, or about **both** electronic savings bonds and definitive (paper) savings bonds, send correspondence to P.O. Box 7015, Parkersburg, WV 26106-7015
- If writing only about definitive (paper) savings bonds, use this address: P.O. Box 7012, Parkersburg, WV 26106-7012