

Ownership Certificate

▶ **For Paperwork Reduction Act Notice, see back of form.**

To be used by a **U.S. citizen, resident individual, fiduciary, partnership, or nonresident partnership** all of whose members are citizens or residents, in connection with interest on **bonds of a corporation** containing a **tax-free covenant** and **issued before January 1, 1934**.

Owner of bonds (<i>Print or type name</i>)	U.S. identifying number	Withholding agent (<i>Print or type name</i>)	Employer identification number
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Address of owner (<i>street, city, state, and ZIP code</i>)	U.S. address of withholding agent (<i>street, city, state, and ZIP code</i>)
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I CERTIFY that to the best of my knowledge and belief, the information entered on this form is correct.	Name of bond and date of issue	Date interest due	Date interest paid
Signature of owner, fiduciary, trustee, or agent	Classes of Bond Owners	Gross Amount of Interest Paid	Tax Assumed (2%)
Address of fiduciary, trustee, or agent			
If an estate or trust, give name here	1. (a) Individual, estate, or trust, whose taxable income exceeds the deductions for exemptions; or (b) partnership	\$	\$
	2. Individual, estate, or trust, whose taxable income does not exceed the deduction for exemptions	\$	No tax paid by corporation

Note.—If amended certificates are necessary, forward them to the withholding agent by February 1 of the following year. Cat. No. 17097D

Instructions to Owner, Fiduciary, Trustee, or Agent

Paperwork Reduction Act Notice.—We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 3 hours and 10 minutes.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form more simple, we would be happy to hear from you. You can write to both the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer, T:FP; and the **Office of Management and Budget**, Paperwork Reduction Project (1545-0054), Washington, DC 20503. **DO NOT** send this form to either of these offices.

How To File.— File this form with the withholding agent for interest payments on bonds that have a tax-free covenant and that were issued before 1934 by a domestic corporation or a resident or nonresident foreign corporation.

Use a separate Form 1000 for each issue of bonds.

Instructions to Withholding Agents

Use Form 1042 to summarize Forms 1000. Do not send Form 1000 to the Internal Revenue Service. Keep Form 1000 for at least 4 years after the end of the last calendar year in which the income the form pertains to is paid.

If a nonresident foreign corporation with a fiscal or paying agent in the United States issues the obligation, modify Form 1000 to show the name and address of the nonresident debtor corporation in addition to the name and address of the U.S. fiscal or paying agent.