

# Ownership Certificate

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

To be used by a **citizen, resident individual, fiduciary, partnership, or nonresident partnership** all of whose members are citizens or residents in connection with interest on **bonds of a domestic or resident 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
Address ( <i>street, city, state, and ZIP code</i> )		United States address ( <i>including ZIP code</i> )	

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	<b>Classes of Bond Owners</b>	<b>Gross Amount of Interest Paid</b>	<b>Tax Assumed (2%)</b>
Address of fiduciary, trustee, or agent		1. (a) Individual, estate, or trust, whose taxable income exceeds the deductions for exemptions, or (b) partnership	\$
If an estate or trust, give name here	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 corporation that issued the bonds by February 1 of the following year

## Instructions to Owner, Fiduciary, Trustee, or Agent

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

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 these time estimates or suggestions for making this form more simple, we would be happy to hear from you. You can write to the **Internal Revenue Service**, Washington, DC 20224, Attention: IRS Reports Clearance Officer T:FP; or the **Office of Management and Budget**, Paperwork Reduction Project (1545-0054), Washington, DC 20503.

**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. You are not required to 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 U.S. fiscal or paying agent in addition to the name and address of the nonresident debtor corporation.