

Ownership Certificate

OMB No. 1545-0054

▶ Information about Form 1000 is at www.irs.gov/uac/about-form-1000.

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	U.S. identifying number	Name of withholding agent	Employer identification number
Address of owner (number and street, city or town, state or province, country, ZIP or foreign postal code)		U.S. address of withholding agent (number and street, city or town, state, and ZIP code)	

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 (number and street, city or town, state or province, ZIP or foreign postal code)			
If an estate or trust, enter name	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

Instructions for Owner, Fiduciary, Trustee, or Agent

Use a separate Form 1000 for each issue of bonds. If amended certificates are necessary, forward them to the withholding agent by February 1 of the following year.

Where 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.

Instructions for Withholding Agents

Use Form 1042 to summarize Forms 1000. Do not send Form 1000 to the IRS. Keep Form 1000 for at least 4 years after the end of the last calendar year in which the income the form applies 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.

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.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Recordkeeping**, 3 hr., 6 min.; **Learning about the law or the form**, 6 min.; **Preparing the form**, 9 min.

If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on "More Information" and then on "Give us feedback." You can write to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where to file*, earlier.