

**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* (FS Form 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* (FS Form 5396), must be signed in the presence of an authorized certifying officer, available at most financial institutions. The certifying officer must sign, include his or her title, and affix the institution's official stamp or seal in the space provided.

NOTE: When we reissue a Series EE or Series I savings bond, we no longer provide a paper bond. The reissued bonds are in electronic form, in our online system TreasuryDirect. For information on [opening an account](#) in TreasuryDirect, go to www.treasurydirect.gov.

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* (FS Form 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 FS Form 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* (FS Form 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 FS Form 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 FS Form 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)**, the person entitled must complete and sign a *Request To Reissue United States Savings Bonds* (FS Form 4000).
- If Series HH or Series H bonds are being reissued, the person entitled must also complete a *Direct Deposit Sign-Up Form* (FS Form 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 a *Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized* (FS Form 1522). **The Taxpayer Identification Number of the person entitled must be provided.**
- 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* (FS Form 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* (FS Form 1851), in accordance with the instructions. Please note, Item 5 must be completed. In addition:

- **If reissuing Series HH or Series H bonds to a trust:** The **trustee** must also complete and sign a *Direct Deposit Sign-Up Form* (FS Form 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:** FS Form 5336 and FS Form 1851 must still be completed.) The **trustee(s)** must complete a *Special Form of Request for Payment of United States Savings and Retirement Securities Where Use of a Detached Request Is Authorized* (FS Form 1522). **The Taxpayer Identification Number of the trust must be provided.**
- 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

ADDRESSES

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

- Treasury Retail Securities Site, PO Box 9150, Minneapolis, MN 55480-9150

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
 - Treasury Retail Securities Site, PO Box 7015, Minneapolis, MN 55480-7015
- If writing only about definitive (paper) savings bonds, use this address:
 - Treasury Retail Securities Site, PO Box 214, Minneapolis, MN 55480-0214