

FEDERAL RESERVE BANK OF DALLAS

FISCAL AGENT OF THE UNITED STATES

Dallas, Texas, January 9, 1943

OWNERSHIP CERTIFICATE REQUIREMENTS RELATING TO INTEREST PAYMENTS ON OBLIGATIONS OF THE UNITED STATES OR ANY AGENCY OR INSTRUMENTALITY THEREOF

To All Banking Institutions in the
Eleventh Federal Reserve District:

Treasury Decision 5204, approved December 28, 1942, amending Income Tax Regulations 103, referred to in our circular letter of December 29, 1941, eliminates the provisions for the filing of ownership certificates by citizens and resident individuals and fiduciaries, resident partnerships and non-resident partnerships all of the members of which are citizens or residents of the United States, presenting interest coupons from obligations of the United States or any agency or instrumentality thereof, on or after January 1, 1943.

The new decision continues the provision for the filing of ownership certificates, Treasury Form 1001, by nonresident aliens, nonresident partnerships composed in whole or in part of nonresident aliens, nonresident foreign corporations, or where the owner is unknown, presenting for payment interest coupons from any securities.

Yours very truly,

R. R. GILBERT

President

