

**FEDERAL RESERVE BANK
OF NEW YORK**
Fiscal Agent of the United States

{ Circular No. 3143 }
{ October 16, 1946 }

**REGULATIONS GOVERNING THE INDORSEMENT AND
PAYMENT OF CHECKS DRAWN ON THE TREASURER
OF THE UNITED STATES**

*To all Banking Institutions in the
Second Federal Reserve District:*

There is enclosed a copy of Treasury Department Circular No. 21, Revised September 5, 1946, entitled "Regulations Governing the Indorsement and Payment of Checks Drawn on the Treasurer of the United States."

ALLAN SPROUL,
President.

UNITED STATES TREASURY DEPARTMENT

REGULATIONS

GOVERNING THE

Indorsement and Payment of Checks
Drawn on the Treasurer of the
United States

Department Circular No. 21

Revised September 5, 1946



16-49423-1

Regulations Governing the Indorsement and Payment of Checks Drawn on the Treasurer of the United States

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REGULATIONS GOVERNING THE INDORSEMENT AND PAYMENT OF CHECKS DRAWN ON THE TREASURER OF THE UNITED STATES

Department Circular No. 21
(Revised September 1946)

Fiscal Service
Office of the Treasurer, U. S.

TREASURY DEPARTMENT

OFFICE OF THE SECRETARY

WASHINGTON, D. C., SEPTEMBER 5, 1946

To all Banks and Bankers and Others Concerned:

The indorsement of checks drawn on the Treasurer of the United States shall be governed by the following regulations. The regulations herein contained governing the indorsement of checks by the payee shall also apply to and govern the indorsement of checks by any person, firm, corporation, or association to which any check has been specially indorsed.

1. *Definitions.*—The word “check” or “checks” shall be deemed to mean checks drawn on the Treasurer of the United States; the term “presenting bank” shall be deemed to mean (1) a bank or depositor of a Federal Reserve Bank presenting a check to a Federal Reserve Bank for payment and from which the Federal Reserve Bank is authorized by the provisions of Treasury Department Circular No. 176 to receive such checks, or (2) a bank presenting a check for payment direct to the Treasurer under special arrangements with the Treasurer; and the word “Treasurer” shall be deemed to mean the Treasurer of the United States.

2. *Guaranty of indorsements.*—The presenting bank and the indorsers of a check presented to the Treasurer for payment are deemed to guarantee to the Treasurer that all prior indorsements are genuine including that of the drawer when the check is drawn in the drawer's favor, whether or not an express guaranty is placed on the check. When the first indorsement has been made by one other than the payee personally, the presenting bank and the indorsers are deemed to guarantee to the Treasurer, in addition to other warranties, that the person who so indorsed had unqualified capacity and authority to indorse the check in behalf of or in lieu of the payee.

3. *Form of indorsement.*—All indorsements should be in ink or indelible pencil. If the name of the payee is misspelled on the check, he should indorse the check as drawn and also in his correct name. If the name of the payee has been changed by marriage, or court decree or order, the check should be indorsed in the name as it appears on the face thereof and also in the present name. In case of a material deviation from the correct designation of the payee, the check, accompanied by a statement as to the payee's correct designation, should be returned to the drawer without alteration, correction, or indorsement in order that appropriate steps may be taken for authorization of payment to the party ascertained to be entitled, or the issuance of a corrected check.

(a) *Individual payees.*—All checks should be indorsed by the payee personally or by his attorney in fact or legal representative. As to indorsements by attorneys in fact or legal representatives, see sections 4, 5, 6, and 7.

(b) *Indorsement by mark.*—Indorsement by mark (X) should be witnessed by two persons who must sign their names as witnesses and give their addresses in full, as:

His
John (X) Doe,
Mark

Witness: James Smith,
1000 Columbia Road,
Doeville, N. Y.

Witness: Martha Jones,
2121 9th Street,
Doeville, N. Y.

(c) *Corporations, Governmental organizations (towns, cities, counties, districts, etc.), partnerships, and other business firms.*—Stamped indorsements of corporations, governmental organizations (towns, cities, counties, districts, etc.), partnerships, and other business firms used in due course of business are acceptable when the check is presented for payment by a bank. When such checks are indorsed manually they should be indorsed in the name of the payee by, as the case may be, a duly authorized officer over his official title, a member of the firm in that capacity, or the individual as sole owner, as:

1. Corporations:
X. Y. Z. Inc.
By James Smith, Treasurer.
2. Governmental Organizations:
X County, Maine,
By John Doe, Treasurer.

3. Partnerships:
Parker and Jones,
By John Jones, General Partner.
4. Sole Ownerships:
Doe's Drug Store,
By John Doe, Sole Owner.

(d) *Joint payees.*—A check drawn to two or more payees jointly should be indorsed by all of them; for example, a check drawn to James Smith *and* Elizabeth Jones should be indorsed by each payee individually, as:

James Smith.
Elizabeth Jones.

(e) *Alternate payees.*—A check drawn to two or more payees alternately may be indorsed by any one of the payees; for example, a check drawn to James Smith *or* Elizabeth Jones may be indorsed by either of them, as:

Elizabeth Jones.

(f) *Attorneys in fact.*—The indorsement should be in the name of the payee by the attorney in fact with an indication of the capacity in which he indorses, as:

Frank Smith,
By John Smith, Attorney in Fact.

Section 5 contains information as to the types of powers of attorney required for the various classes of checks.

(g) *Executors, administrators, guardians, receivers, trustees, etc.*—In cases where there has been appointed an executor, administrator, guardian, receiver, trustee, or other fiduciary whose authority includes the indorsement of checks in behalf of the payee or his estate, the check should be indorsed by such executor, administrator, guardian, receiver, trustee, etc., as the case may be, as:

Donald Clark,
By Sarah Jones, Executrix.

See also sections 4 and 6 for information as to classes of checks which are not payable after the death or incompetency of payees.

(h) *Indorsement of checks for interest on or for principal of public debt obligations of the United States, or obligations guaranteed by the United States.*—When a check issued in payment of interest on or principal of public debt obligations or of obligations fully and unconditionally guaranteed both as to principal and interest by the United States, is credited by a bank to the payee's account under his authorization, it should be indorsed in the following form:

“Credited to the account of the within-named payee in accordance with payee's instructions. Absence of indorsement guaranteed.

XYZ Bank.”

A bank using this form of indorsement on these checks will be deemed to guarantee to all subsequent indorsers and to the Treasurer that it is acting as an attorney in fact for the payee under his authorization.

This form of indorsement may also be used on these classes of checks by trust companies, savings and loan associations, and credit unions.

4. *Deceased payees.*—(a) Checks issued for the following classes of payments, the right to which does not terminate with the death of the payee, will when indorsed by an executor or administrator be paid by the Treasurer without the submission to the Treasurer of documentary proof of the authority of the executor or administrator:

1. Principal or interest on public debt obligations or obligations guaranteed by the United States.
2. Tax refunds.
3. Payments for goods and services.

If an executor or administrator has not been appointed, the person or persons claiming as owner must return the check to the drawer or to the appropriate administrative office which authorized its issuance, together with an executed Form 1055, which form is reproduced at the end of this circular and is made a part hereof. Form 1310, also reproduced at the end of this circular and made a part hereof, may be used in lieu of Form 1055 for tax refund checks.

(b) Other classes of checks must not be negotiated after the death of the payee but must be returned to the drawer or to the administrative office which authorized issuance of the check for determination whether, under applicable laws, payment is due and to whom it may be made. Examples of these classes of checks are as follows:

1. Allotments.
2. Annuities.
3. Civil Service refunds.
4. Compensation, excepting salary, pay, etc.
5. Dependency (family) allowances.
6. Educational subsistence payments.
7. Insurance.
8. Mustering-out payments.
9. Pensions.
10. Retirement (Army, Navy, Marine Corps, and Coast Guard; District of Columbia Teachers' Retirement, and Policemen's and Firemen's Relief).
11. Social Security benefits.
12. Unemployment readjustment allowances.
13. Armed Forces Leave Act of 1946.

5. *Checks indorsed by an attorney in fact.*—Checks indorsed by an attorney in fact for the payee and presented for payment by a bank will be paid by the Treasurer without the submission to the Treasurer of documentary proof of the authority of the attorney in fact. Attention of banking institutions and others concerned is called to the fact that a specific power of attorney, *executed after the issuance of the check, describing the check in full*, is required for the following classes of checks:

1. Compensation, excepting salary, pay, etc.
2. Dependency (family) allowances.
3. Educational subsistence payments.
4. Mustering-out payments.
5. Pensions.
6. Unemployment readjustment allowances.
7. Settlement warrants.
8. Armed Forces Leave Act of 1946.
9. Allotments.
10. Annuities.
11. Social Security benefits.
12. Insurance.
13. District of Columbia Teachers' Retirement, and Policemen's and Firemen's Relief.

However, for classes 9 to 13, inclusive, a special power of attorney naming a bank as attorney in fact, limited to a period not to exceed 12 months and reciting that it is not given to carry into effect an assignment of the right to receive the payment, either to the attorney in fact or to any other person, may also be used. Forms of powers of attorney are reproduced at the end of this circular and are made a part hereof, together with identification of and descriptive information as to the classes of checks which may be negotiated under the various powers. Substantial compliance with these forms is sufficient. Powers of attorney are revoked by the death of the grantor and may also be revoked by notice from the grantor to the parties concerned. Notice of revocation to the Treasury will not ordinarily serve to revoke the power.

6. *Incompetent payees.*—Where the payee of a check of the classes listed in paragraph (b) of section 4 and others not covered in paragraph (a) of section 4 has been declared incompetent, the check should not be indorsed by a guardian or other fiduciary but, instead, should be returned to the drawer, or to the administrative office which authorized the issuance of the check, with information as to the incompetency of the payee and submission of documentary evidence showing the appointment of the guardian, in order that the particular check, and others to be issued subsequently, may be drawn in favor of the guardian. If a guardian has not been and will not be appointed the full circumstances should be stated.

Checks of the classes listed in paragraph (a) of section 4 indorsed by a guardian or other fiduciary and presented for payment by a bank will be paid by the Treasurer without the submission to the Treasurer of documentary proof of the authority of the guardian or other fiduciary. If a guardian has not been and will not be appointed, the check should be forwarded for advice to the Treasurer of the United States, Accounting Division, Washington 25, D. C.

7. *Minor payees:*

(a) Where the payee of a check is a minor, his indorsement is acceptable provided the minor is of sufficient age and competency to understand the act of indorsing and giving receipt.

(b) Otherwise, the check should be indorsed by a duly authorized legal representative of the payee's estate or if none has been appointed the check should be returned to the drawer with a view to issuance of a check in the name of the person qualified to act for the minor.

(c) However, checks in payment of interest on or principal of public debt obligations or obligations guaranteed by the United States may be indorsed by either parent with whom the minor resides, or, if the minor does not reside with either parent, by the person who furnishes his chief support. In the cases covered by the preceding sentence a statement should be obtained from the parent or other person indorsing in behalf of the minor, giving the minor's age and setting out the fact that the payee either resides with the parent or receives his chief support from the person indorsing in his behalf and that the proceeds of the check will be used for the benefit of the minor, which statement should accompany the check.

8. *Change of address.*—Every person receiving checks periodically should see that the appropriate administrative office is informed of his correct address, as failure so to notify the administrative office may result in delivery of a check to a wrong address. If doubt exists as to the office to be notified, the change of address should be sent to the drawer of the checks, with information as to the purpose for which the checks are issued. The request for change of address should always describe the character of the checks received, give the name and former address of the payee, the new address, and the payee's identification number, if one has been assigned. The request should be signed by the payee of the checks.

9. *Limitation of time for payment:*

(a) After the expiration of one year following the close of the fiscal year (ending June 30) in which they are drawn, checks drawn on the Treasurer of the United States (including checks payable through designated Federal Reserve banks) are not payable by him but should be transmitted to the Secretary of the Treasury, Division of Disbursement, for payment from the "Outstanding Liabilities" appropriation, accompanied by a request for payment over the signature and address of the owner of such checks:

(b) *Provided, however,* That the one-year restriction does not apply to checks issued on account of public debt obligations and checks issued on account of transactions regarding the administration of banking and currency laws.

10. *General Provisions.*—The provisions of Department Circular No. 21 of October 28, 1913, are hereby superseded. Further regulations concerning the payment of checks by the Treasurer are contained in Treasury Department Circular No. 176, section 25 of which prescribes the procedure for handling of checks by Federal Reserve banks. The Secretary of the Treasury may waive, withdraw, or amend at any time or from time to time any or all of the provisions of this Circular.

JOHN W. SNYDER,
Secretary of the Treasury.

TREASURY DEPARTMENT FORMS FOR POWER OF ATTORNEY AND THEIR APPLICATION

None of the various types of checks issued by the Government are assignable and many represent classes of payments the right to which ceases with the death of the payee. In order to give effect to the laws under which the payments are made it has been necessary to require that checks representing certain classes of payments be indorsed by the payee personally or that they be indorsed under authority evidenced by special types of powers of attorney, prescribed by the Treasury Department.

FORM 6569.—A general power of attorney on this form may be executed by an individual, firm or sole owner, for all checks drawn on the Treasurer of the United States, *with the exception of the following classes:*

1. Compensation, excepting salary, pay, etc.
2. Dependency (family) allowances.
3. Educational subsistence payments.
4. Mustering-out payments.
5. Pensions.
6. Unemployment readjustment allowances.
7. Settlement warrants.
8. Armed Forces Leave Act of 1946.
9. Allotments.
10. Annuities.
11. Social Security benefits.
12. Insurance.
13. District of Columbia Teachers' Retirement, and Policemen's and Firemen's Relief.

FORM 6570.—A specific power of attorney on this form, which must be executed *after the issuance of the check*, describing the check in full, is required for classes 1 to 13, inclusive, of those checks listed above: *Provided, however*, That for classes 9 to 13, inclusive, Form 6711 may be used subject to the conditions set forth below.

FORM 6571-2.—A general power of attorney on this form may be executed by a corporation under the same conditions as prescribed for Form 6569.

FORM 6573-4.—A specific power of attorney on this form is required by a corporation for checks drawn by the Treasurer of the United States in payment of settlement warrants.

FORM 6711.—A special power of attorney on this form naming a bank as attorney in fact, limited to a period not to exceed 12 months and reciting that it is not given to carry into effect an assignment of the right to receive the payment, either to the attorney in fact or to any other person, may be used for classes 9 to 13, inclusive, of those checks listed above.

FORM P. D. 1036.—A power of attorney on this form may be used for checks in payment of interest on or principal of securities registered on the books of the Treasury Department. (Form 6569 may also be used for this purpose.)

FORM P. D. 1036A.—This form is intended for the use of one or more of several trustees to empower one of the co-trustees to indorse checks in payment of interest on or principal of securities registered on the books of the Treasury Department.

FORM P. D. 1037-42.—This form is intended for use by a corporation under the same conditions as prescribed for Form 1036. (Form 6571-2 may also be used.)

NOTE.—A general power need not be reexecuted for the collection of subsequent checks under the same power. Powers of attorney are revoked by the death of the grantor and may also be revoked by notice from the grantor to the parties concerned. Notice of revocation to the Treasury will not ordinarily serve to revoke the power.

CLAIM FORMS FOR USE WHEN PAYEE IS DECEASED

FORM 1055.—This form may be used in filing claim with the General Accounting Office, Washington, D. C., for the amounts of checks of classes referred to in section 4 (a) hereof, in cases where an executor or administrator is not acting.

FORM 1310.—This form may be used instead of Form 1055 if the check represents a tax refund.

POWER OF ATTORNEY BY INDIVIDUAL FOR THE COLLECTION OF CHECKS DRAWN ON
THE TREASURER OF THE UNITED STATES

Know all Men by these Presents:

That the undersigned, _____, of

_____, does hereby appoint _____
(Post-office address)

_____, of

(Post-office address)

as his attorney to receive, indorse, and collect checks payable to the order of the undersigned, drawn on the Treasurer of the United States, for whatever account, and to execute in the name and on behalf of the undersigned, all bonds, indemnities, applications, or other documents, which may be required by law or regulation to secure the issuance of substitutes for such checks, and to give full discharge for same, granting to said attorney full power of substitution and revocation, hereby ratifying and confirming all that said attorney, or his substitute, shall lawfully do or cause to be done by virtue hereof.

WITNESS the signature and seal of the undersigned, this _____ day

of _____, 19_____

[SEAL]

(Signature of grantor)

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument, and acknowledged to me that he executed the same as his free act and deed.

WITNESS my signature, official designation, and seal.

(Signature of attesting officer)

[IMPRESS SEAL HERE]

(Official designation)

Dated at _____, this _____ day of _____, 19_____

My commission expires _____, 19_____

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof. Exact compliance with these instructions will avoid complications.

POWER OF ATTORNEY BY INDIVIDUAL FOR THE COLLECTION OF A SPECIFIED
CHECK DRAWN ON THE TREASURER OF THE UNITED STATES

Know all Men by these Presents:

That the undersigned, _____, of _____,

_____, does hereby appoint _____,
(Post-office address)

_____, of _____,
(Post-office address)

as attorney to receive, indorse, and collect check No. _____, dated _____, 19____

for _____ dollars

drawn on the Treasurer of the United States, by _____

Symbol No. _____, in favor of _____, and to
give full discharge for same; hereby ratifying and confirming all that said attorney shall lawfully do or cause
to be done by virtue hereof.

WITNESS the signature and seal of the undersigned, this _____ day of _____,

_____, 19____

_____[SEAL]

(Address)

(Address)
Two witnesses

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument, and acknowledged to
me that he executed the same as his free act and deed; and I hereby certify that the said power of attorney
was read and fully explained to the said grantor at the time of acknowledgment.

WITNESS my signature, official designation, and seal.

(Signature of attesting officer)

[IMPRESS SEAL HERE]

(Official designation)

Dated at _____, this _____ day of _____, 19____

My commission expires _____, 19____

POWER OF ATTORNEY BY A CORPORATION FOR THE COLLECTION OF CHECKS
DRAWN ON THE TREASURER OF THE UNITED STATES

Know all Men by these Presents:

That _____, a corporation
(Exact name of corporation)
duly organized and existing under and by virtue of the laws of _____,
with its principal office at _____,
does hereby appoint _____, whose post-office address
is _____, as attorney to receive, indorse, and
collect checks in its name for whatever account, drawn on the Treasurer of the United States, and to
give full discharge for same.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.

IN WITNESS WHEREOF said corporation has caused this instrument to be executed in its behalf,
pursuant to authority of its Board of Directors, by its _____,
(Official title of officer)
and its corporate seal to be hereunto attached, attested by its secretary or assistant secretary, this
_____ day of _____, 19_____

[IMPRESS SEAL HERE]

(Name of corporation)

Attest:

By _____

(Official signature of officer)

Secretary.

(Official title of officer)

Personally appeared before me the above-named _____,
known or proved to me to be the same person who executed the foregoing instrument and to be the
_____ of _____,
(Title of officer) (Name of corporation)
and acknowledged to me that he executed the same as his free act and deed and the free act and deed
of said corporation.

WITNESS my signature, official designation, and seal.

[IMPRESS SEAL HERE]

(Signature of attesting officer)

(Official designation)

Dated at _____, this _____ day of _____, 19_____

My commission expires _____, 19_____

RESOLUTION BY CORPORATION CONFERRING AUTHORITY UPON AN OFFICER TO
EXECUTE A POWER OF ATTORNEY FOR THE COLLECTION OF CHECKS
DRAWN ON THE TREASURER OF THE UNITED STATES

RESOLVED, That _____, does hereby
(Exact corporate name)
name _____, as attorney, with power of substitution, to receive,
(Name of attorney)
indorse, and collect for and in behalf of the corporation any check drawn on the Treasurer of
the United States for whatever account and to give full discharge therefor; and further, that
_____ be, and is hereby authorized and empowered to execute,
(Name and title of officer)
in behalf of said corporation, a power of attorney appointing the said _____
(Name of attorney)
as such attorney for the purpose above expressed.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a resolution passed at a
_____ meeting of the Board of _____, the governing body
(Regular or special)
of _____, a corporation duly organized and
(Exact corporate name)
existing under and by virtue of the laws of _____, held on the _____ day
of _____, 19_____, at _____.

AND I FURTHER CERTIFY that due notice of said meeting was given to each member of said
Board; that a quorum was present; and that said resolution has not been amended or repealed.

WITNESS my signature and the seal of said corporation, this _____ day
of _____, 19_____

[IMPRESS CORPORATE SEAL HERE]

(Official signature of officer)

(Official title of officer)

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof.
Exact compliance with these instructions will avoid complications.

POWER OF ATTORNEY BY A CORPORATION FOR THE COLLECTION OF A SPECIFIED
CHECK DRAWN ON THE TREASURER OF THE UNITED STATES

Know all Men by these Presents:

That _____, a corporation
(Exact name of corporation)
duly organized and existing under and by virtue of the laws of _____,
with its principal office at _____,
does hereby appoint _____, whose post-office address
is _____, as attorney to receive, indorse, and collect
check No. _____, dated _____, 19_____
for _____ dollars,
drawn on the Treasurer of the United States, by _____,
symbol No. _____, in favor of _____,
and to give full discharge for same.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.
IN WITNESS WHEREOF said corporation has caused this instrument to be executed in its behalf,
pursuant to authority of its Board of Directors, by its _____,
(Official title of officer)
and its corporate seal to be hereunto attached, attested by its secretary or assistant secretary,
this _____ day of _____, 19_____

[IMPRESS SEAL HERE] _____
(Name of corporation)

Attest: By _____
(Official signature of officer)

Secretary. (Official title of officer)

Two witnesses { _____ (Name) _____ (Address)

(Name) (Address)

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument and to be the
_____ of _____,
(Title of officer) (Name of corporation)
and acknowledged to me that he executed the same as his free act and deed and the free act and deed
of said corporation.

WITNESS my signature, official designation, and seal.

[IMPRESS SEAL HERE] _____
(Signature of attesting officer)

(Official designation)

Dated at _____, this _____ day of _____, 19_____
My commission expires _____, 19_____

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof.
Exact compliance with these instructions will avoid complications.

**RESOLUTION BY CORPORATION CONFERRING AUTHORITY UPON AN OFFICER TO
EXECUTE A POWER OF ATTORNEY FOR THE COLLECTION OF CHECKS
DRAWN ON THE TREASURER OF THE UNITED STATES**

Resolved, That _____, does hereby
(Exact corporate name)
name _____, as attorney, to receive, indorse, and collect for and in
(Name of attorney)
behalf of the corporation any check drawn on the Treasurer of the United States for whatever account
and to give full discharge therefor; and further, that _____
(Name and title of officer)
be, and is hereby authorized and empowered to execute, in behalf of said corporation, a power of
attorney appointing the said _____, as such attorney for the purpose
(Name of attorney)
above expressed.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.

I HEREBY CERTIFY that the foregoing is a true and correct copy of a resolution passed at a
_____ meeting of the Board of _____, the governing body
(Regular or special)
of _____, a corporation duly organized and existing under and by
(Exact corporate name)
virtue of the laws of _____, held on the _____ day of
_____, 19____, at _____

AND I FURTHER CERTIFY that due notice of said meeting was given to each member of said Board;
that a quorum was present; and that said resolution has not been amended or repealed.

WITNESS my signature and the seal of said corporation, this _____ day
of _____, 19____

[IMPRESS CORPORATE SEAL HERE]

(Official signature of officer)

(Official title of officer)

**IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof.
Exact compliance with these instructions will avoid complications.**

POWER OF ATTORNEY BY INDIVIDUAL TO A BANK FOR THE COLLECTION OF CHECKS DRAWN ON THE
TREASURER OF THE UNITED STATES

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, _____, of _____,
(Post-office address) _____, does hereby appoint

_____ (A responsible banking institution or trust company must be named)
of _____, as his attorney to receive, indorse,
(Post-office address) _____

and collect checks payable to the order of the undersigned, drawn on the Treasurer of the United States
and issued for _____
(State purpose for which checks are issued)

dated from _____, 19____, to _____, 19____, and to give full
(Time not to exceed 12 months)

discharge for same, hereby ratifying and confirming all that said attorney shall lawfully do by virtue hereof. This power of attorney is not given to carry into effect an assignment to the attorney, or to any other person, of the right of the undersigned to receive the above-described payments.

WITNESS the signature and seal of the undersigned, this _____ day of _____, 19____

(Signature of grantor) [SEAL]

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument, and acknowledged to me that he executed the same as his free act and deed.

WITNESS my signature, official designation, and seal.

[IMPRESS SEAL HERE]

(Signature of attesting officer)

(Official designation)

Dated at _____, this _____ day of _____, 19____

My commission expires _____, 19____

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof. Exact compliance with these instructions will avoid complications.

POWER OF ATTORNEY BY INDIVIDUAL FOR THE COLLECTION OF CHECKS FOR
INTEREST ON OR PRINCIPAL OF SECURITIES REGISTERED ON BOOKS OF TREAS-
URY DEPARTMENT

Know all Men by these Presents:

That the undersigned, _____, of

_____, does hereby appoint
(Post-office address)

_____, of _____,
(Post-office address)

as my attorney, for me and in my name and stead, to receive, receipt for, indorse, and collect checks, whether for interest on or principal of any and all United States securities and other securities with respect to which the Treasury Department acts as the transfer agency, now registered or heretofore or hereafter registered in the name of the undersigned, and to give full discharge therefor, granting to said attorney full power to appoint one or more substitutes for the purposes herein expressed.

The undersigned hereby ratifies and confirms all that may lawfully be done by virtue hereof.

WITNESS the signature and seal of the undersigned, this _____ day of _____, 19_____

[SEAL]

Personally appeared before me the above-named _____, known or proved to me to be the same person who executed the foregoing instrument, and acknowledged to me that he executed the same as his free act and deed.

WITNESS my signature, official designation, and seal.

[IMPRESS SEAL HERE]

(Signature of attesting officer)

(Official designation)

Dated at _____, this _____ day of _____, 19_____

My commission expires _____, 19_____

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof. Exact compliance with these instructions will avoid complications.

POWER OF ATTORNEY BY INDIVIDUAL TRUSTEE FOR THE COLLECTION OF CHECKS FOR
INTEREST ON OR PRINCIPAL OF SECURITIES REGISTERED
ON BOOKS OF TREASURY

Know all Men by these Presents:

That the undersigned _____
whose address is _____, one of the trustees
under _____

(Here describe trust sufficiently for easy identification)

does hereby appoint _____
a cotrustee of said trust, whose address is _____
as my attorney, for me and in my name and stead as such trustee, to receive, receipt for, indorse, and col-
lect checks, whether for interest on, or principal of, any and all bonds now or hereafter registered in the
names of the trustees of said trust on the books of the Treasury Department, or for which the Treasury
Department acts as transfer agency, and to give full discharge therefor, granting to said attorney full
power to appoint one or more substitutes for the purposes herein expressed.

The undersigned hereby ratifies and confirms all that may lawfully be done by virtue hereof.

WITNESS the signature and seal of the undersigned, this _____ day of _____,
19____

[SEAL]

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument, and acknowledged
to me that he _____ executed the same as his _____ free act and deed.

WITNESS my signature, official designation, and seal.

(Signature of attesting officer)

[IMPRESS SEAL HERE]

(Official designation)

Dated at _____, this _____ day of _____, 19____

My commission expires _____, 19____

IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof.

POWER OF ATTORNEY BY CORPORATION FOR THE COLLECTION OF CHECKS FOR
INTEREST ON OR PRINCIPAL OF SECURITIES REGISTERED
ON BOOKS OF TREASURY DEPARTMENT

Know all Men by these Presents:

That _____, a corporation
(Exact name of corporation)
duly organized and existing under and by virtue of the laws of _____
with its principal office at _____
does hereby appoint _____, whose post-office address
is _____, as attorney to receive, receipt for,
indorse, and collect checks, whether for interest on, or principal of, any and all United States
securities and other securities with respect to which the Treasury Department acts as the trans-
fer agency, now registered or heretofore or hereafter registered, in the name of said corporation,
and to give full discharge therefor, granting to said attorney full power to appoint one or more
substitutes for the purposes herein expressed.

The said corporation hereby ratifies and confirms all that may lawfully be done by virtue hereof.

IN WITNESS WHEREOF said corporation has caused this instrument to be executed in its behalf,
pursuant to authority of its Board of Directors, by its _____,
(Official title of officer)
and its corporate seal to be hereunto attached, attested by its secretary or assistant secretary, this
_____ day of _____, 19_____

[IMPRESS SEAL HERE]

(Name of corporation)

By _____

(Official signature of officer)

Attest:

Secretary.

(Official title of officer)

Personally appeared before me the above-named _____
known or proved to me to be the same person who executed the foregoing instrument and to be the
_____ of _____,
(Title of officer) (Name of corporation)

and acknowledged to me that he executed the same as his free act and deed and the free act and deed
of said corporation.

WITNESS my signature, official designation, and seal.

[IMPRESS SEAL HERE]

(Signature of attesting officer)

(Official designation)

Dated at _____, this _____ day of _____, 19_____

My commission expires _____, 19_____

**RESOLUTION BY CORPORATION CONFERRING AUTHORITY UPON AN OFFICER TO
EXECUTE A POWER OF ATTORNEY FOR THE COLLECTION OF CHECKS
FOR INTEREST ON OR PRINCIPAL OF SECURITIES REGISTERED
ON BOOKS OF TREASURY DEPARTMENT**

Resolved, That _____ does hereby
(Exact corporate name)
name _____ as attorney, with power of substitution,
(Name of attorney)
to receive, receipt for, indorse, and collect checks, whether for interest on, or principal of, any and
all United States securities and other securities with respect to which the Treasury Department acts
as the transfer agency, now registered or heretofore or hereafter registered, in the name of said
corporation and to give full discharge therefor.

And it is further resolved, That † _____ is hereby
(Title or name and title of officer)
authorized and empowered to execute, in behalf of _____,
(Exact corporate name)
a power of attorney appointing the said _____
(Name of attorney)
as such attorney for the purpose above expressed.‡

I HEREBY CERTIFY that the foregoing is a true and correct copy of a resolution passed at a
_____ meeting of the Board of _____, the governing body
(Regular or special)
of _____, a corporation duly organized and
(Exact corporate name)
existing under and by virtue of the laws of _____, held on the _____ day
of _____, 19_____, at _____; AND I FURTHER CERTIFY
that due notice of said meeting was given to each member of said Board; that a quorum was present,
and that said resolution has not been amended or repealed.

WITNESS my signature and the seal of said corporation, this _____ day of _____, 19_____

[IMPRESS CORPORATE SEAL HERE] _____
(Official signature of officer)

(Official title of officer)

**IMPORTANT.—Do not execute this instrument without first reading the instructions on the reverse side hereof.
Exact compliance with these instructions will avoid complications.**

CLAIM AGAINST THE UNITED STATES FOR AMOUNTS DUE IN THE CASE OF A DECEDENT

1. I/we, the undersigned, hereby make claim as _____ for amounts due from the
(Relationship)
United States in the case of _____ who died
(Name of decedent)
on the _____ day of _____, 19_____

2. At the time of death the decedent was a legal resident of _____,
State of _____, and was connected with the United States as follows:

(If civilian employee, or public creditor, give name of department and bureau)

3. Are you the person entitled to receive payment for accrued and current annual leave, having been designated as beneficiary under the Retirement Act applicable to the decedent's service?
("Yes" or "No.") (See par. (c) of Instructions.)

4. Has there been or will there be appointed an executor or administrator of the decedent's estate?
..... ("Yes" or "No.")

5. The deceased is survived by the following:

Widow or widower (if none, so state):

Name

Children (if none, so state):

Name

Grandchildren (list ONLY the children of DECEASED children—if none, so state):

Name of grandchild

Name of deceased parent

If no child or grandchild survives, enter below the following:

Father (if deceased, so state)

Name

Address

Mother (if deceased, so state)

Brothers and sisters (if none, so state):

Name

Name

Nephews and nieces (list ONLY the children of DECEASED brothers or sisters—if none, so state):

Name of nephew or niece

Name of deceased parent

6. Have the funeral expenses been paid? ("Yes" or "No.")
(If paid, receipted bill of the undertaker must be attached hereto.)

7. Whose money was used to pay the funeral expenses?

The following statement (paragraph 8) should be filled in only if an executor or administrator has been appointed

8. I/we have been duly appointed _____ of the estate of the deceased,
(Executor or administrator)
as evidenced by certificate of appointment herewith, administration having been taken out in
the interest of _____
(Name, address, and relationship of interested relative or creditor)
and such appointment is still in full force and effect.

CERTIFICATES

9. I/we, the undersigned claimant(s) certify that the statements herein have been examined by me/us
and that such statements are true to the best of my/our knowledge and belief.

| | |
|----------------------------------|----------------------------------|
| _____ (Signature of claimant) | _____ (Signature of claimant) |
| Address _____ | Address _____ |

FINES, PENALTIES, and FORFEITURES are imposed by law for the making of false or fraudulent claims against the United States or the making of false statements in connection therewith.

10. We certify that we are well acquainted with the above _____,
(Names of claimants)
the claimant(s) herein, and that signature(s) of the claimant(s) was (were) affixed in our presence.

| | |
|---|---|
| _____ (Witness to signature by "X" mark) | _____ (Signature of corroborating witness) |
| Address _____ | Address _____ |
| _____ (Witness to signature by "X" mark) | _____ (Signature of corroborating witness) |
| Address _____ | Address _____ |

INSTRUCTIONS

(a) Amounts in excess of \$1,000 may be paid only to the legal representative of the estate of the deceased, duly appointed by the court having probate jurisdiction in the decedent's last domicile, or as may be ordered by such court; provided, however, that payment for accumulated and current accrued annual leave may be made in any amount, without administration, to a claimant designated as beneficiary under the Retirement Act applicable to the decedent's service.

(b) If a legal representative has been or will be appointed, no payment, except for accumulated and current accrued annual leave, may be made to any other person. In making claim as legal representative only paragraphs 1, 2, 3, 8, and 9 must be filled in, and no witnesses are required, but a short certificate of letters testamentary or of administration must be submitted.

(c) If claim is made only for the payment due for accumulated and current accrued annual leave, fill in only paragraphs 1, 2, 3, 9, and 10.

(d) All signatures by "X" mark must be witnessed.

(e) All unnegotiated Federal checks in possession of the claimant, drawn to the order of the decedent, should accompany the claim.

STATEMENT OF CLAIMANT TO REFUND DUE ON BEHALF OF DECEASED TAXPAYER

(Date statement is executed)

(Name of deceased taxpayer)

1. I, _____, hereby certify that I am the

(Relationship or other capacity) of the deceased taxpayer and hereby make request for refund of
the income taxes overpaid by or in behalf of the decedent.

2. At the time of death was the decedent a member of the military or naval forces of the United States or any
of the other United Nations? _____
(Yes or no)

3. If answer to above is "yes," give serial number _____

4. The income tax in question was paid by _____
(Name and relationship)

5. Has an executor or administrator been appointed for the estate of the above-named decedent? _____
(Yes or no)

Will an executor or administrator be appointed for the estate of the decedent? _____
(Yes or no)

If the answer to either part of question 5 is "yes" a court certificate showing the appointment of
such officer, and that he is still acting, must be attached to this statement. If the answer to BOTH parts
of question 5 is "no," the following items must be filled in.

6. On the date of death (on the _____ day of _____, 194____) the decedent was a perma-
nent resident (or domiciled) in the City of _____, County of _____,
and State of _____. (If decedent was in military service this question need not be
answered.)

7. *If decedent was a member of armed forces on date of death:* Proof of death, if not previously submitted
for income tax purposes, must accompany this document and may be the original or an authentic copy of
a telegram or letter from the War or Navy Department notifying the next of kin of his death while in
active service, or a certificate of death issued by an appropriate officer of the War or Navy Department.

If the decedent was in civil life on date of death: A certificate of death by proper authority must
accompany this document, also the following questions must be answered: Have the funeral expenses been
paid? _____
(Yes or no)

8. The deceased was survived by the following: (Write "None" where applicable.)

| NAME OF WIDOW OR WIDOWER | ADDRESS |
|--------------------------|---------|
| _____ | _____ |

| NAMES OF ALL LIVING CHILDREN | ADDRESS | AGE |
|------------------------------|---------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |
| _____ | _____ | _____ |

| NAME | ADDRESS |
|--------------------------------------|---------|
| With whom are children living? _____ | _____ |
| Who supports the children? _____ | _____ |

| NAME OF LIVING FATHER AND LIVING MOTHER | ADDRESS |
|---|---------|
| _____ | _____ |
| _____ | _____ |

| NAMES OF BROTHERS AND SISTERS | ADDRESS | AGE |
|-------------------------------|---------|-------|
| _____ | _____ | _____ |
| _____ | _____ | _____ |

9. Are there any living children of deceased children? _____
(Yes or no)

We, the undersigned, claimant and witnesses, certify, under all penalties, fines, and forfeitures imposed by law for the making of false or fraudulent claims against the United States or the making of false statements in connection therewith, that the statements made herein have been examined by each of us and that such statements are true to the best of our knowledge and belief.

TWO SUPPORTING WITNESSES ARE
REQUIRED:

| | |
|---------------------------------|----------------------------------|
| _____ (Signature of Witness) | _____ (Signature of Claimant) |
| _____ (Address of Witness) | _____ (Address of Claimant) |
| _____ (Signature of Witness) | |
| _____ (Address of Witness) | |