

351.36–351.39 [Reserved]

**Subpart C—Definitive Series EE Savings Bonds**

- 351.40 What are the denominations and prices of definitive Series EE savings bonds?
- 351.41 When are definitive Series EE savings bonds validly issued?
- 351.42 What is the issue date of a definitive Series EE savings bond?
- 351.43 Are taxpayer identification numbers (TINs) required for the registration of a definitive Series EE savings bond?
- 351.44 What amount of definitive Series EE savings bonds may I purchase per year?
- 351.45 What happens if I purchase definitive Series EE savings bonds in excess of the maximum annual amount?
- 351.46 May I purchase definitive Series EE savings bonds over-the-counter?
- 351.47 May I purchase definitive Series EE savings bonds through a payroll savings plan?
- 351.48 May I purchase definitive Series EE savings bonds through employee thrift, savings, vacation, and similar plans?
- 351.49 How are definitive Series EE savings bonds delivered?
- 351.50 How is payment made when definitive Series EE savings bonds are redeemed?
- 351.51 How can I find out what my definitive Series EE savings bonds are worth?
- 351.52–351.59 [Reserved]

**Subpart D Book—Entry Series EE Savings Bonds**

- 351.60 How are book-entry Series EE savings bonds purchased and held?
- 351.61 What are the denominations and prices of book-entry Series EE savings bonds?
- 351.62 How is payment made for purchases of book-entry Series EE savings bonds?
- 351.63 How are redemption payments made for my redeemed book-entry Series EE savings bonds?
- 351.64 What is the issue date of a book-entry Series EE savings bond?
- 351.65 What amount of book-entry Series EE savings bonds may I acquire per year?
- 351.66 What book-entry Series EE savings bonds are included in the computation?
- 351.67 What happens if any person purchases book-entry Series EE savings bonds in excess of the maximum annual amount?
- 351.68 Are taxpayer identification numbers (TINs) required for registration of book-entry Series EE savings bonds?
- 351.69 When is a book-entry Series EE savings bond validly issued?
- 351.70 How are redemption values calculated for book-entry Series EE savings bonds?
- 351.71 How can I find out what my book-entry Series EE savings bonds are worth?

351.72–351.80 [Reserved]

**Subpart E—Miscellaneous Provisions**

- 351.81 Is the Education Savings Bond Program available for Series EE savings bonds?
- 351.82 Does Public Debt prohibit the issuance of Series EE savings bonds in a chain letter scheme?
- 351.83 May Public Debt issue Series EE savings bonds only in book-entry form?
- 351.84 Does Public Debt make any reservations as to issue of Series EE savings bonds?
- 351.85 May Public Debt waive any provision in this part?
- 351.86 What is the role of Federal Reserve Banks and Branches?
- 351.87 May Public Debt revise, supplement or amend the terms of this offering?

**APPENDIX TO PART 351—TAX CONSIDERATIONS**

**AUTHORITY:** 5 U.S.C. 301; 12 U.S.C. 391; 31 U.S.C. 3105.

**SOURCE:** 68 FR 24796, May 8, 2003, unless otherwise noted.

**Subpart A—General Information****§ 351.0 What does this part cover?**

This part is the offering of United States Savings Bonds of Series EE (referred to as Series EE bonds or bonds) for sale to the people of the United States by the Secretary of the Treasury (Secretary). Series EE bonds have been offered since 1980. The current offer was effective May 1, 2005, and will continue until terminated by the Secretary.

[68 FR 24796, May 8, 2003, as amended at 70 FR 17288, Apr. 5, 2005]

**§ 351.1 What regulations govern Series EE savings bonds?**

(a) The regulations in 31 CFR part 353 apply to definitive (paper) Series EE savings bonds that have not been converted to book-entry bonds through New Treasury Direct.

(b) The regulations in 31 CFR part 363 apply to:

(1) book-entry Series EE savings bonds that were originally issued as book-entry bonds in New Treasury Direct; and

(2) definitive Series EE savings bonds that have been converted to book-entry bonds through New Treasury Direct.

(c) The regulations in 31 CFR part 370 apply to transactions for the purchase