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APPENDIX TO PART 351—TAX CONSIDERATIONS

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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