

Index

A

Accrual bond, I-1
 Address changes, 1-1
 Administered estate, I-1
 Administrator/administratrix, I-1
 Agents
 bonds authorized to pay, 3-7—3-9
 bonds unauthorized to pay, 3-9—3-13
 liability for losses on bonds paid, 3-3—3-4
 responsibilities, 3-2
 Annual reporting, 3-7
 Appreciation type security, I-1
 Associations
 bonds not authorized for payment, 3-9—3-13

B

Baby bonds, I-1
 Beneficiaries, I-1
 authorized reissue transactions, 1-10—1-12
 bonds not authorized for payment, 3-12—3-13
 payment to, 3-7
 registration, H-2
 Beneficiary under trust, I-1
 Bequest, I-1
 Bond, I-1
 Bond of indemnity, I-2
 Branch number, I-1
 Bureau of the Fiscal Service
 address, L-1

C

Calculator, preface, 3-6, E-1
 Certification, I-2
 Certified copy, I-2
 Change denominations, 1-1
 Change of address, 1-1
 Churches
 bonds not authorized for payment, 3-13
 Companies
 bonds not authorized for payment, 3-9—3-13
 Contact List, G-1
 Co-ownership
 bonds authorized for payment, 3-7—3-9
 bonds not authorized for payment, 3-11—3-13
 principal co-owner, 1-2, I-5
 registration, H-2
 and reissue transactions, 1-2, 1-3, 1-7—1-10

Corporations
 bonds not authorized for payment, 3-9—3-13
 Court evidence, 1-2—1-3
 Court of probate, I-2
 CPI-U, I-2
 Creditors
 payment to, 3-11
 Current-income bond, I-2
 Customer identification, 3-2—3-3, E-2—E-3
 See also Identification

D

Decedent, I-2
 Deflation, I-2
 Denomination changes, 1-1
 Denominational exchange, I-2
 Denominations, I-2
 of savings bonds, H-2
 Department of Treasury Circulars
 list of, F-1
 Destroyed savings bond, H-8
 Documentary identification, 3-2—3-3, E-2—E-3
 See also Identification

E

Education savings options
 for income tax reporting, H-7
 Eligible owners, H-2
 Evidence
 court, 1-2—1-3
 notations, 3-3—3-4, D-1
 Executor/executrix, I-2
 Extended maturity period, I-3

F

Face value, I-3
 Facsimiles
 of savings bonds and notes, 4-1—4-2
 Fiduciary, I-3
 Fiduciary capacity, I-3
 Final maturity, I-3
 and reissue transactions, 1-1
 Forms. *See* Appendix C
 Form PD P 0022, D-1
 Form PD F 1455 E, 1-6, 1-9, 1-12, 5-3
 Form PD F 1851 E, 1-4, 1-7, 1-10, 5-2
 Form PD F 2513 E, 3-10
 Form PD F 4000 E, 1-4—1-12, 3-13
 Form PD F 5336 E, 1-6, 1-9, 1-12, 3-13
 Forms and
 reissue transactions, 1-1—1-2, 1-4—1-12

G

Guide to Cashing Savings Bonds (PD P 0022), D-1

I

Identification
 acceptable forms, E-2
 notation of, 3-2—3-4
 procedures, 3-2—3-4
 Identifier, I-3
 Image cash letter. *See* Redeemed savings bond clearing
 Income tax reporting, H-6—H-7
 redemption transactions, 3-6—3-8, 3-10
 Incompetent/incapacitated person, I-3
 bond purchase, 3-13
 Incompetents under legal guardianship
 bonds not authorized for payment, 3-13
 Individual Retirement Bonds, 3-9, I-3
 Individuals
 payment to, 3-7
 Inflation-indexed security, I-3
 Inflation rate, 3-1
 Inscription, I-3
 Interest, I-3
 accrual dates for Series E/EE and I bonds, B-1
 penalty, 3-1
 questions, J-1—J-11
 redemption transactions, 3-1, 3-5—3-8
 Savings Notes, J-10
 Series E/EE bonds, J-1—J-10
 Series I bonds, J-11
 Interest (compound), I-3
 Interest (simple), I-3
 Internal Revenue Service (IRS)
 Form 1099, 3-6
 Investment Yield Tables, ii (Preface)
 Issue dates, I-4
 and determining redemption values, 3-5—3-6
 Issue price, H-6, I-3

L

Legal evidence, I-4
 Legal representatives, I-4
 payment to, 3-6—3-8
 Letters of administration, I-4
 Letters testamentary, I-4
 Lost savings bond, H-8

M

Minors, I-4
bonds not authorized
for payment, 3-13
payment to, 3-8
and reissue transactions, 1-1

Mutilated, I-4
savings bond, H-8

N

Nonadministered estate, I-4
Nonreceipt, I-4
Notation of
evidence, 3-3—3-4, D-1

O

Original maturity, I-4

Owners
eligible, H-2

P

Par, I-4
Partial payment, 3-10
Partnerships
bonds not authorized
for payment, 3-9, 3-12
Paying agent responsibilities, 3-2
agent liability for losses, 3-3—3-4
Paying bonds
agent responsibilities, 3-2
bonds agents can pay, 3-7—3-9
bonds agents cannot pay, 3-9—3-13
completing “Request for
Payment” section, 3-5
determining redemption value, 3-5—3-6
identification requirements,
3-2—3-3, D-1
interest reporting, 3-6—3-7
notation of evidence, 3-3—3-4
paying the presenter, 3-6
record of payments, 3-7
timing the transaction, 3-1
PD F XXXX. See Forms.
Person, I-4
Personal identification, E-2
See also Identification
Personal identifiers, 3-2
Personal representative, I-4
Personal trust estate, I-4
Portraits on savings bonds, H-2
Powers of attorney, I-4
payment to persons
acting under, 3-10
Prefixes for savings bonds, H-2
Presenter, I-5
Principal co-owner, I-5, 1-2
Probate, I-5

M-2

Q

Quick Reference Guides
How to redeem a savings bond or
note, E-1
How to help with a reissue
transaction, E-3

R

Records of redeemed bonds, 4-3
Redeemed savings bond clearing, 4-1—4-3
adjustments, 4-2
facsimile savings bond deposits, 4-2
mixed image cash letters, 4-1
paper savings bond deposits, 4-2
separately sorted image cash letters, 4-1
Redemption transactions.
See Paying bonds
Redemption value
determining, 3-5—3-6
Registration, H-2, I-5
Reissue transactions
bonds close to final maturity, 1-1
bonds registered to
United States, 1-1
change of address, 1-1
change of denomination, 1-1
forms, 1-4
instructions for, 1-2—1-3
beneficiary, 1-4, 1-7—1-9, 1-11—1-13
co-ownership, 1-7—1-10
single ownership, 1-4—1-6
minors, 1-1
PD forms, 1-3
and Series HH transactions, 1-2
Request for Payment section 3-5
Retirement Plan Bonds, 3-9, I-5
Revocable trust, I-5
Routing transit number, I-5

S

Savings Bond Calculator, preface, 3-6, E-1
Savings Bond Wizard, preface, 3-6, E-1
Savings Notes, I-5
Savings Stamps, 3-14, I-5
Series F bonds, 3-9
Series G bonds, 3-9
Series I bonds, J-11
Series J bonds, 3-9
Series K bonds, 3-9
Signature by mark, 3-5
Single ownership
authorized reissue transactions, 1-4—1-6
bonds agents can pay, 3-7
bonds not authorized for payment, 3-11—3-13
Social security number (SSN)
and Request for Payment, 3-5
Special endorsements, 3-5
Stolen savings bond, H-8

T

Tax Equity and Fiscal Responsibility Act
of 1982 (TEFRA), 1-2
Taxable Event, 1-2, 1-4—1-5, 1-7, I-5
Taxpayer identification number (TIN), 3-6,
3-8, 3-12—3-13
TEFRA- See Tax Equity and Fiscal
Responsibility Act of 1982
TIN- See Taxpayer identification number
Transaction reporting, 3-7
Treasury Circulars
list of, F-1
888 - special endorsement, 3-5
Treasury Retail Securities (TRS) site, I-5
contact list, G-1
Trust, I-5
Trust agreement, I-6
Trust instrument, I-6
Trust registrations
examples of, A-1—A-2
Trustee, I-6
Trustor, I-6

U

United States, bonds registered to, 1-1
Unauthorized for payment, 3-9—3-13

V

Voluntary guardians, I-6
payment to, 3-10
Voluntary Representative, 1-6, 1-9, 1-12,
3-13

W

Wizard, preface, 3-6, E-1