

SUMMARY OF MAJOR CHANGES TO DoD 7000.14-R, VOLUME 5, CHAPTER 23, “UNITED STATES SAVINGS BONDS”		
Substantive revisions are denoted by a ★ preceding the section or paragraph with the substantive change or revision.		
PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
2301	Adds information on the new Series I U.S. Savings Bonds. Also adds clarification that cash sales of savings bonds within DoD are not authorized, and deletes last two sentences.	Update
2302	Explains the consolidation of Bond Issuing Agents (BIAs), their locations, and responsibilities. Changes the request for designation procedure. References the new Series I Savings Bonds. Also adds procedures for BIAs relieved or terminated from duty.	Update
2303	Revises the section and renumbers paragraphs to include the authorized Federal Reserve Bank (FRB), the new Series I Savings Bonds, annual purchase limitations, and unavailable bond denominations.	Update
Table 23-2	Adds the denominations of Series I Bonds.	Update
230305	Deletes the Type K bond assembly, which no longer is used.	Update
230310	Specifies that when ordering envelopes consideration shall be given to ensure the owner’s social security number does not appear through the window of the envelope.	Update
2304	Includes procedures for the Series I Savings Bonds. Also adds procedures to clarify the different forms of registration that savings bonds may be registered, and requirements for the use of social security numbers.	Update
2305	Expands explanations for purchasing bonds through payroll withholdings and includes the Series I Savings Bonds. Also includes procedures for balancing the deposit fund account, approved authorized form, and procedures for military members or civilian employees who terminate from service.	Update
230503	Updates the authorization form approved by the Department of the Treasury for the purchase and request for change of savings bonds.	Update
230504	Adds new procedures for purchasing savings bonds through the DFAS myPay System	

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PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
230505	Adds procedures for retaining the savings bond authorization form.	Update
2306	Changes section title to “Bond Issuance Schedules.” Revises section to allow the use of a mechanized system to maintain the information applicable to the DD Form 1084. Also expands on some data element definitions as prescribed in paragraph 230602.	Update
2307	Deletes section titled “Transmittal of Bond Issuance Schedules” because the DD Form 77 is no longer used. The section was replaced with procedures on the Issuance of Savings Bonds and subsequent sections were renumbered. This section expands on explanation of issuing savings bonds in an automated environment, and including the Series I Savings Bonds.	Update
230702.B	Expands explanation of average dating savings bonds.	Update
230702.F	Expands procedures for using a validation stamp when automated equipment is used.	Update
230703	Expands explanation of issuing an automated list of serial numbers using the Issue-on-Internet system.	Update
230704	Includes the requirements for only spoiled bonds, as the title implies, and moves reference to errors discovered after delivery of the bond to paragraph 230804.	Update
230705	Includes the payroll certifying officer as being pecuniarily liable when a savings bond is erroneously issued. Adds clarification by referencing Chapter 6 of this volume when an erroneous bond is issued.	Update
2308	Adds clarification for delivering bonds and removes reference to Personal Delivery of savings bonds, which is no longer practiced.	Update
230802.C	Adds procedure for holding bonds in vault storage that were mailed and returned undeliverable.	Update

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PARAGRAPH	EXPLANATION OF CHANGE/REVISION	PURPOSE
230802.D	Adds explanation of disposing of bonds, which have been held as undeliverable for a period of 3-months. Also adds the number of undeliverable savings bonds the BIA is allowed to forward in each shipment to the Bureau of Public Debt.	Update
230802.E	Deletes reference to Deactivation of Disbursing Office.	Update
230804	Specifies the information required when errors for both the Series EE and I Bonds are discovered after delivery of the bonds.	Update
2309	Changes section title to “Settlement with the Pittsburgh Federal Reserve Bank (FRB).” Revises the section to expand on explanation of reporting and paying for savings bonds.	Update
2310	Expands on explanation for redeeming savings bonds. Moves and renames section titled “Safekeeping of Bonds By DFAS Centers” to section 2311, “Safekeeping of Bonds By DFAS Sites” and renumbers subsequent paragraphs.	Update
231001	Gives the DFAS Accounting Director authority to allow DOs to redeem savings bonds.	Update
231002.A	Added the minimum holding period for Series EE and I Bonds issued as of February 2003.	
2311	Changes section title to “Safekeeping of Bonds by DFAS Field Sites.” Revises the section to allow the use of a mechanized system for safekeeping savings bonds for active duty military members and adds the Series I Bonds.	Update
2312	Adds new Department of the Treasury requirements for reporting bonds semiannually using a mechanized system.	Update
Figure 23-2	Adds new Authorization Form SB-2378 approved for the purchase and request for change of savings bonds through the Voluntary Payroll Savings Plan.	Update
Figure 23-3	Revises the dates used on the sample form to show 20XX verses 19XX and deletes Sample DD Form 77.	Update

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CHAPTER 23

UNITED STATES SAVINGS BONDS★2301 OVERVIEW

This chapter prescribes procedures and forms to be used for the Voluntary Payroll Savings Plan when purchasing Series EE and I United States Savings Bonds (Series EE and I Bonds). The plan allows military members and civilian employees of the United States (U.S.) Government regularly to save a part of their earnings through voluntary payroll allotments under the terms and conditions described in this chapter. This chapter establishes procedural requirements for the safekeeping of savings bonds and the disposition of undeliverable, lost, and canceled savings bonds. Purchase of U.S. Savings Bonds by military members through allotments is covered in [Volume 7A Chapter 41](#), paragraphs 410303, 410802, 411991, and [Chapter 43](#), paragraph 4301 of this Regulation. Purchase of U.S. Savings Bonds by military retirees through allotments is covered in [Volume 7B Chapter 19](#), paragraphs 190303, 190601, 1908, and [Chapter 21](#), paragraph 210101 of this Regulation. Purchase of U.S. Savings Bonds by civilian employees through the voluntary payroll savings plan is covered in [Volume 8 Chapter 4](#), paragraph 041402 of this Regulation. Cash sales of savings bonds are not authorized through the Department of Defense (DoD), consistent with the Department of the Treasury requirements. General information is available at the following internet website address: <http://www.publicdebt.treas.gov/> for purchasing savings bonds outside the payroll allotment process.

★2302 BOND ISSUING AGENTS (BIA)

230201. Eligibility for Designation as BIA. Only a disbursing officer (DO) or disbursing agent located in the United States, who is responsible for payment of payrolls and whose duties require the issuance of U.S. Savings Bonds, may be designated as a BIA. The Defense Finance and Accounting Service (DFAS) has consolidated the function of issuing Series EE and I Bonds to two sites as prescribed in paragraph 230202, below. The Bureau of Public Debt will not approve any new requests for designation of a DO or disbursing agent as a BIA without the approval of the DFAS.

230202. The DFAS BIAs. The DFAS has two sites that issue savings bonds, the DFAS Indianapolis and Denver sites (DFAS-IN and DFAS-DE). The BIA assigned to the DFAS-IN site issues and prints Series EE Bonds for all Army and Marine Corps active duty members and all military retirees. The DFAS-DE BIA issues and prints Series I Bonds for all military members (including military retirees) and civilian employees (with the exception of the National Security Agency and the Military Sealift Command). The DFAS-DE also issues and prints all Series EE Bonds for all Navy and Air Force active duty members and all civilian employees (with the exception of the National Security Agency and the Military Sealift Command). All BIAs shall issue Series EE and I Bonds as prescribed in this chapter.

230203. BIA Relieved or Terminated from Duty. A final accounting for savings bonds shall be made to the Federal Reserve Bank of Cleveland, Pittsburgh Branch (FRB, Pittsburgh Branch) by the BIA relieved or terminated from duty. The new BIA shall request certification from the FRB, Pittsburgh Branch and transfer of accountability for bond stock on hand. The new BIA also shall assume custody of any undelivered bonds for processing from the BIA being relieved as provided in this chapter.

★2303 ACQUISITION, CONTROL, AND SUPPLIES

230301. Authorized FRB. The Department of the Treasury, Bureau of Public Debt, is responsible for administering the savings bond program and promoting and selling savings bonds. As the Department of the Treasury’s fiscal agent, the FRB, Pittsburgh Branch is governed by the Bureau of Public Debt’s regulations concerning savings bonds, and administers all matters concerning the requisitioning, issuing, and accounting of all savings bonds. All DoD BIAs shall be governed by the FRB, Pittsburgh Branch regulations and have in their possession and follow the FRB, Pittsburgh Branch’s latest instructions.

230302. Available Bond Series and Denominations. DoD BIAs are authorized to issue Series EE and I Bonds to eligible military members and civilian employees through the Voluntary Payroll Savings Plan in the denominations, as indicated in the following subparagraphs. BIAs are not authorized to requisition bonds of any other series.

A. Series EE Bond Denominations. Series EE Bonds may be purchased only in denominations of \$100, \$200, \$500, and \$1,000 through the Voluntary Payroll Savings Plan. Purchase price, denomination maturity value, and bond prefix codes are shown in Table 23-1, below.

DENOMINATION OF U.S. SAVINGS BONDS, SERIES EE		
ISSUE PURCHASE PRICE	DENOMINATION MATURITY VALUE	BOND PREFIX
50.00	100.00	C
100.00	200.00	R
250.00	500.00	D
500.00	1,000.00	M

Table 23-1. Denomination of Series EE Bonds

B. Series I Bond Denominations. Series I Bonds may be purchased only in denominations of \$50, \$75, \$100, \$200, \$500, and \$1,000 through the Voluntary Payroll Savings Plan. Purchase price, denomination maturity value, and bond prefix codes are shown in Table 23-2, below.

DENOMINATION OF U.S. SAVINGS BONDS, SERIES I		
ISSUE PURCHASE PRICE	DENOMINATION MATURITY VALUE	BOND PREFIX
50.00	50.00	L
75.00	75.00	K
100.00	100.00	C
200.00	200.00	R
500.00	500.00	D
1,000.00	1,000.00	M

Table 23-2. Denomination of Series I Bonds

230303. Annual Limitations. There are annual purchase limitations for both Series EE and I Bonds as prescribed below.

A. Series EE Bond Limitations. There is an annual purchase limit of \$15,000 (issue price) for each Social Security Number (SSN) during a calendar year. Adding or naming a co-owner does not enable a purchaser (military member or civilian employee) to buy more bonds above the \$15,000 annual limit.

B. Series I Bond Limitations. There is an annual purchase limit of \$30,000 for each SSN during a calendar year. Adding or naming a co-owner does not enable a purchaser (military member or civilian employee) to buy more bonds above the \$30,000 annual limit.

C. Maximum Allowable Amount. An individual may purchase the maximum amount in Series I Bonds (\$30,000) and also purchase the maximum amount in Series EE Bonds (\$15,000 issue price) during the same calendar year.

230304. Unavailable Bond Denominations. BIAs are not authorized to issue Series EE Bonds in \$50, \$75, \$5,000, and \$10,000 denominations or Series I Bonds in \$5,000 and \$10,000 denominations through the Voluntary Payroll Savings Plan.

230305. Bond Assembly Types. Bond stock is available in various Series EE and I paper bond assembly types. The DFAS BIAs shall use Type M assembly type bond stock. The Type M assembly is a continuous roll of bond stock designed to feed into electronic printers. The continuous assembly type bonds shall be separated either manually or by machines specially made for this purpose.

230306. Requisitioning Blank Series EE and I Bonds. BIAs shall receive forms and instructions from the FRB, Pittsburgh Branch for ordering Series EE and I Bond stock. The blank stock will be delivered by the FRB, Pittsburgh Branch upon receipt of requisitions signed by either the BIA or by the deputy BIA.

230307. Bond Stock Levels. Bond stock levels are decided by the FRB, Pittsburgh Branch semiannually based on the preceding 12-month sales history. The FRB, Pittsburgh Branch evaluates BIA requirements and establishes individual BIA bond stock inventory levels commensurate with the BIA's legitimate needs. The FRB, Pittsburgh Branch gives BIAs the flexibility of determining a mix of denominations that best meets the issuing agents' needs within the limits of their established consignment ceilings.

230308. Custody and Storage. The BIA shall maintain an automated DD Form 80 ("Bond Control Record," see Figure 23-1) to account for all bonds and bond assembly stock issued by, and in the custody of, the BIA. A separate automated DD Form 80 shall be maintained for each denomination and series of bonds. Each DD Form 80 shall be maintained to show the beginning balance of bonds on hand; bonds received, issued, and spoiled; and ending balance of bonds on hand. Each DD Form 80 shall also show the quantity and serial numbers of bonds transferred to and from the bond printing equipment. Blank bond stock shall be safeguarded and stored in a vault or safe in the same manner as prescribed in [Chapter 7](#) of this volume for blank Treasury checks. Bond stock may be stored in safes or vaults to which both the BIA and a minimum number of deputies have access. Depending upon the available storage facilities, the BIA or a deputy shall retain custody of all blank bonds in excess of current working stock. For administrative and inventory purposes, the DD Form 80 shall be used to record the location of bond stock that agents have in their custody. At least once each quarter, the BIA physically shall inventory the bond stock to ensure the stock on hand agrees with the DD Form 80. The quarterly bond inventory requirement may be assigned as a responsibility of the appointed cash verification team.

230309. Loss of Bond Stock. The BIA immediately shall report to the FRB, Pittsburgh Branch any loss of blank savings bond stock and request instructions as to how credit can be obtained. The report to the FRB, Pittsburgh Branch shall include a full description of the bonds, including series, denomination, and serial number of the bond, and a statement of the circumstances under which the loss occurred.

230310. Envelopes. Special envelopes have been approved for use in mailing U.S. Savings Bonds and shall be requisitioned through regular supply channels. The envelopes are available from and listed in the Federal Supply Schedules - FSC Group 75, Part V, Office Supplies (Envelopes), which is published every 6-months. Only the owner's name and address shall appear through the window of the envelope. Therefore, when envelopes are requisitioned, consideration shall be given to ensure the owner's SSN does not appear through the window of the envelope.

★2304 REGISTRATION

230401. General. Series EE and I Bonds are issued only in registered form. The registration shall express the actual ownership of, and interest in, the bond. Savings bonds may be issued in the names of natural persons in their own right or, in the name of a fiduciary or an organization as prescribed in paragraph 230403, below.

230402. Registration Restrictions. Military members and civilian employees may purchase bonds through the Voluntary Payroll Savings Plan for themselves or others as specified in the following subparagraphs.

A. Residents of the United States, its territories and possessions, and the Commonwealth of Puerto Rico.

B. Citizens of the United States residing abroad.

C. Civilian employees of the United States or members of the Armed Forces, regardless of their residence or citizenship.

D. Residents of Canada or Mexico who work in the United States and provide a taxpayer identifying number.

E. A nonresident alien may be designated co-owner or beneficiary, unless the nonresident alien is a resident of an area with respect to which the Department of the Treasury restricts or regulates the delivery of checks drawn against funds of the United States or its agencies.

F. In the name of any organization acting as fiduciary of a single fiduciary estate, but not where the fiduciary will hold the bond merely or principally as security for the performance of a duty, obligation, or service. If registration is made to a name other than individuals in their own right, the employer identification number assigned by the Internal Revenue Service (IRS) shall be inscribed on the bond if there is no SSN.

230403. Forms of Registration. Subject to the above restrictions, savings bonds may be registered as indicated in the following subparagraphs.

A. In the name of any individual, whether adult or minor, in the individual's own right, in any of the following forms. Do not use courtesy titles or military grades, in registrations on savings bonds (e.g., Mr, Mrs, Ms, Capt, COL, CDR). Punctuation shall not be used, and does not appear on the bonds. A married woman shall use her own given name, not that of her husband; for example, Mary A Jones, not Mrs John B Jones. Include a suffix (e.g., "Sr" or "Jr") when ordinarily used or when necessary to distinguish the owner from another member of their family.

1. Single Owner. Single owner form is registered in the name of only one person (e.g., John A Jones). The SSN of the owner (the first named individual on the bond) is mandatory and shall be shown.

2. Co-Ownership. Co-ownership form is registered in the name of two (but not more than two) persons as co-owners, for example, John A Jones or Ella S Jones. “Or” indicates co-owner. The SSN of the owner (the first-named individual on the bond) is mandatory and shall be shown. The SSN of the co-owner may be shown if available, but is not mandatory. “Or” indicates co-owner.

3. Beneficiary. A beneficiary may be registered in the name of one person, payable on death (POD) to one other person (e.g., John A Jones POD Mary E Jones). The SSN of the beneficiary may be shown if available, but is not mandatory.

230404. Ownership Records. The Department of the Treasury maintains records of ownership of savings bonds. A name and address is no longer adequate identification of ownership by a person. Therefore, all savings bonds issued to persons shall be inscribed with the SSN of the registered owner or the first-named co-owner. Unless the owner specifically requests a reissue, it is not necessary to reissue a savings bond for the sole purpose of changing an incorrect SSN. When reissue is not requested, however, the BIA shall forward the correct SSN to the Accrual Bond Branch, Division of Accounts and Reconcilements, Bureau of the Public Debt, Box 1328, Parkersburg, WV 26106-1328.

★2305 PURCHASE OF BONDS THROUGH PAYROLL WITHHOLDING

230501. Military Members

A. Authorization for Bond Deductions. Authorized military members, as prescribed in paragraph 230402, above, may participate in the Voluntary Payroll Savings Plan to purchase Series EE and I Bonds. Military members shall use the approved allotment procedures as prescribed in [Volume 7A Chapter 41](#), paragraphs 410303, 410802, 411991, and [Chapter 43](#), paragraph 4301 of this Regulation. Military retirees shall use the approved allotment procedures as prescribed in [Volume 7B Chapter 19](#), paragraphs 190303, 190601, 1908, and [Chapter 21](#), paragraph 210101 of this Regulation. In addition, military members and retirees shall use the approved United States Savings Bonds Authorization Form as prescribed in paragraph 230503, below, to purchase both Series EE and I Bonds.

B. Disposition of Authorization Forms. Military members shall deliver the completed authorization form to the pay technician that processes the members pay accounts. The authorization form is used to enter allotment deductions into the applicable military payroll entitlement system.

C. Payroll Deductions. Deductions from a member's pay account for bond allotments are credited to deposit fund account **X6050. When the deductions accumulate the purchase price of the denomination of the bond, the applicable military payroll entitlement system shall generate a separate automated equivalent of the DD Form 1084 ("Bond Issuance Schedule") for each bond series as prescribed in section 2306, below. The applicable entitlement system shall transmit the Bond Issuance Schedule to the applicable BIA.

1. Payroll Certifying Officer's Responsibility. The DFAS payroll certifying officer shall be responsible for the integrity of the Bond Issuance Schedule file, and take appropriate action to correct the file if an error occurs. The payroll certifying officer shall also ensure all applicable reports and vouchers are transmitted to the DO and the applicable BIA.

2. BIA's Responsibility. The applicable BIA shall generate an Intra-governmental Payment and Collection (IPAC) collection and prepare a collection voucher to support the transfer of funds from each DO. When the bonds are printed, the BIA shall prepare a separate disbursement voucher for each bond series to disburse amounts collected to the FRB, Pittsburgh Branch.

3. DO's Responsibility. The applicable DFAS DO shall prepare a disbursement voucher to support the BIA's IPAC collection. Once the BIA prints the bonds, the applicable Accounting office shall reconcile the BIA's IPAC collection to the generated payroll report, and the collection and disbursement vouchers.

230502. Civilian Employees

A. Authorization for Bond Deductions. Authorized civilian employees, as prescribed in paragraph 230402, above, may participate in the Voluntary Payroll Savings Plan to purchase Series EE and I Bonds. Civilian employees shall use the approved allotment procedures as prescribed in [Volume 8 Chapter 4](#), paragraph 041402 of this Regulation. In addition, civilian employees shall use the approved United States Savings Bonds Authorization Form as prescribed in paragraph 230503, below, or the DFAS myPay system as prescribed in paragraph 230504, below, to purchase both Series EE and I Bonds.

B. Disposition of Authorization Forms. Civilian employees shall deliver the completed authorization form to the customer service representative that processes their pay accounts. The authorization form is used to enter allotment deductions into the bond accounting module of the Defense Civilian Pay System (DCPS). Civilian employees shall not use a paper form when using the myPay system to purchase or make savings bond changes.

C. Payroll Deductions. Payroll deductions shall be reported on the automated equivalent of the DD Form 592 ("Payroll for Personal Services - Payroll Certification and Summary"), as a credit (collection) to deposit fund account **X6050. When the deductions accumulate the purchase price of the denomination of the bond, the DCPS shall generate a

separate file equivalent to the Bond Issuance Schedule for each bond series as prescribed in section 2306, below. The applicable entitlement system (i.e., Charleston, Pensacola, and Denver) shall transmit the Bond Issuance Schedule to the DFAS-DE BIA.

1. Payroll Certifying Officers Responsibility. The DCPS payroll certifying officer shall be responsible for the integrity of the Bond Issuance Schedule file, and take appropriate action to correct the file if an error occurs. The DCPS payroll certifying officer shall also ensure all applicable reports and vouchers are transmitted to the DFAS-CL DO and DFAS-DE BIA.

2. BIA's Responsibility. The DFAS-DE BIA shall generate an IPAC collection and prepare a collection voucher to support the transfer of funds from the DFAS-CL DO. A separate collection must be prepared for each bond series. When the bonds are printed, the BIA shall prepare a separate disbursement voucher for each bond series to disburse amounts collected to the FRB, Pittsburgh Branch. Before the bonds are mailed, the BIA shall ensure that the bond report generated by the bond printing equipment is reconciled to the IPAC collection and the system-generated Bond Issuance Schedule.

3. DO's Responsibility. The DFAS-CL DO shall prepare a separate collection voucher to support each DD Form 592 and disbursement voucher generated by DCPS. Once the DFAS-DE BIA prints the bonds, the DFAS-CL DO shall reconcile the BIA's IPAC collection to the DO's collection vouchers, the system-generated DD Form 592s, and the disbursement vouchers transferring the funds for each bond series to the FRB, Pittsburgh Branch.

230503. United States Savings Bonds Authorization Form. The Department of the Treasury has one approved form for the purchase and request for change of savings bonds through the Voluntary Payroll Savings Plan. The AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE – UNITED STATES SERIES EE SAVINGS BONDS or UNITED STATES SERIES I (INFLATION-INDEXED) SAVINGS BONDS (Authorization Form SB-2378), see Figure 23-2, shall be used by authorized military members and civilian employees not using the myPay system to purchase, change, or cancel Series EE and I Bonds. You may download and use the form on the Department of the Treasury's Web site at <ftp://ftp.publicdebt.treas.gov/forms/mar2378.pdf>.

230504 Authorization for Purchase and Request for Change Using the DFAS myPay System

A. General. The myPay system is available on the DFAS Web site at www.dfas.mil/mypay to only civilian employees. Civilian employees may purchase both Series EE and I Bonds as prescribed in paragraph 230502, above, using the myPay system. This system will allow civilian employees to start, change, or stop savings bonds. Civilians shall not use both a paper form and myPay system to purchase or make savings bond changes.

B. Information Required. The following information is required to start or change a bond: The bond owner's name and SSN, the mailing address for the bond, and the name of the co-owner or beneficiary, if applicable. There is a limit of one owner and one co-owner or beneficiary per bond.

C. Third Party Information. If the bond is to be mailed to a person other than the owner, co-owner or beneficiary, the third party address is to be supplied as the mailing address of the bond.

D. Centralized Customer Support Unit. If civilian employees need help using myPay, they may contact the Centralized Customer Support Unit at 1-800-390-2348, commercial (216) 522-5122, Defense Switching Network 580-5122 (7:00 a.m. – 7:30 p.m./Eastern time).

230505. Retention Period for Authorization Data . The SB-2378 authorization form, and myPay data shall be maintained until the active duty member, civilian employee, and military retiree terminates from service or dies. The form and electronic data may be destroyed 1-year after the individual terminates from service or dies.

230506. Termination of Service. The payroll office shall cancel payroll allotments if a military member or civilian employee is terminated from service. If, at the time of termination, the balance in the military member's or civilian employee's allotment account is insufficient to purchase a bond, the payroll certifying officer shall refund the balance in that allotment account. The transaction shall be documented by preparation of a SF 1034 ("Public Voucher for Purchases and Services Other Than Personal") charging the deposit fund account **X6050. The amount of the bond refund for military members and civilian employees shall be included in their final payment upon termination.

★2306 BOND ISSUANCE SCHEDULES

230601. Issuance of the Bond Issuance Schedule. The Bond Issuance Schedule is an automated equivalent of the DD Form 1084 and shall be generated by pay entitlement systems for each bond series. Authorized payroll certifying officers shall transmit the Bond Issuance Schedule to the applicable BIA for issuance of bonds purchased by military members and civilian employees through the Voluntary Payroll Savings Plan.

230602. Preparation of the Bond Issuance Schedule. The Bond Issuance Schedule shall include the following data as prescribed in the subparagraphs, below. The subparagraph titles coincide with the block titles of the DD Form 1084. An example of a completed DD Form 1084 is provided as Figure 23-3.

A. Department. Enter the Military Service or Defense Agency applicable to the military member or civilian employee purchasing the bonds.

B. Organization. Enter the organization for which bonds are scheduled, or the civilian payroll unit submitting the schedule.

C. Station and Disbursing Station Symbol Number (DSSN). Enter the name, title, station, ZIP code, and DSSN of the disbursing office responsible for preparation of the Bond Issuance Schedule if different from the BIA.

D. Station and DSSN (for use by issuing office only). Only the office issuing the bonds uses this space. The BIA shall enter their station and DSSN when the bonds are issued.

E. Schedule Number. Leave blank. This field is used the by the BIA, if necessary.

F. Page of Pages. Enter the page number and number of pages used for each bond denomination and bond series.

G. Control Number. If the same office schedules and issues the bonds, do not use this block. Otherwise, the BIA shall assign the control number.

H. Voucher Number. Leave blank. The BIA shall show the voucher number assigned to the disbursement voucher prepared to make payment to the: “Federal Reserve Bank of Pittsburgh”

I. Denomination. Enter the denomination of the bonds listed on this schedule. Prepare separate schedules for each bond denomination and bond series.

J. Number of Bonds. Enter the number of bonds listed on this schedule.

K. Unit Purchase Price. Enter the unit purchase price of the denomination of bonds on this schedule.

L. Effective Date of Bond. Enter the effective date of bonds listed on the schedule except when it includes average dated bonds, in which case the entry shall be “See below.” The effective (issue) date shall be the first day of the month in which at least one-half of the purchase price is accumulated, regardless of the number of payroll deductions required to complete the full purchase price for issuance of the bond.

M. Method of Purchase. Enter “payroll deduction.”

N. Certification. The authorized payroll certifying officer preparing the Bond Issuance Schedule shall date and certify the schedule in the spaces provided.

O. Effective Date and Item Number. Leave blank when all bonds listed have the same effective date and this is indicated in the Effective Date of Bond block and when the bonds are to be mailed to the owner. Use this block to enter the effective date for each bond when average dated bonds are included on the schedule and the effective date is not the same for all bonds listed.

P. Name(s) and Address of Person(s) to Whom Issued. All Series EE and I Bonds are issued only in registered form as prescribed in section 2304 of this chapter. The full name of the owner shall always precede the name of the co-owner or beneficiary. Only one person may be designated as either co-owner or beneficiary. The purchaser is required to designate the address to which the bond is to be mailed as prescribed in subparagraph 230702.E, below.

Q. Serial Number of Bonds Issued. Leave blank. The BIA shall complete this block when the bonds are issued.

★2307 ISSUANCE OF SAVINGS BONDS

230701. Action by BIAs

A. General. The BIA shall ensure that internal automated reports are generated throughout the process to ensure that the number of bonds by denomination and series are controlled and remain consistent from receipt through processing to the FRB, Pittsburgh Branch.

B. Issue-on-Internet (IOI) and Bond Issuance Schedule. A separate IOI file and the Bond Issuance Schedule shall be generated for each bond series. Upon receipt of the Bond Issuance Schedule from the pay entitlement systems, the BIA shall ensure that the number and value of bonds listed on the Bond Issuance Schedule agrees with the number and value of bonds listed on the disbursement voucher or IPAC transaction. If the Bond Issuance Schedule is in balance the BIA shall process the file and prepare the IOI file as prescribed in paragraph 230703, below.

C. Discrepancies. If there is a discrepancy between the Bond Issuance Schedule, the disbursement voucher, and/or the IPAC transaction, the BIA shall contact the payroll certifying officer for resolution. If necessary the BIA shall reject the Bond Issuance Schedule in total and wait for a replacement file to support all documentation. Then the BIA shall print the bond file and prepare the IOI file as prescribed in paragraph 230703, below.

230702. Bond Inscription

A. Dating of Bonds. The BIA shall inscribe all Series EE and I Bonds to show the issue month and year and the actual date of issuance. The issue month is the month from which interest is computed.

B. Average Dating. All Series EE and I Bonds, whether issued biweekly, semimonthly, or monthly, shall be issued under average dating rules. Series EE and I Bonds shall be dated as of the first day of the month in which the end of a pay period falls when at least one-half of the purchase price is accumulated, regardless of the number of consecutive payroll deductions required to complete the full purchase price. The bond shall be issued and delivered when the full purchase price is accumulated through payroll deductions. Average dating does not change prescribed accounting procedures but does cause special handling of the larger denomination bonds. Average dating assures no loss of interest on the personal savings of federal payroll savers who accept fewer and larger bonds for greater convenience. When applicable, average dating should be used if an account is cleared to allow an earlier effective date for a change in denomination or amount of allotment and part or all of the balance is taken in lower denomination bonds.

C. Names. All Series EE and I Bonds are issued only in registered form as prescribed in section 2304 of this chapter. The full name of the owner and co-owner or beneficiary, if any, shall be inscribed on the bond identically as shown on the applicable Series EE or I Bond authorization form identified in paragraph 230503, above, except when there are two given names. Then an initial may be substituted for one of the two given names (e.g., Mary Jane Doe may be inscribed as Mary J Doe).

D. Social Security Numbers (SSNs). The SSN of the first named person (the registered owner or the first named co-owner) is mandatory and shall be inscribed on all Series EE and I Bonds. A savings bond authorization form that does not include the required SSN of the first named person shall be canceled. The SSN of the co-owner or beneficiary may be shown if available.

E. Address. The purchaser shall be required to designate the address to which the bond is to be mailed using the applicable Series EE or I Bond authorization form identified in paragraph 230503, above. The mailing address shall include the ZIP code for every account for which a savings bond is mailed. Purchasers who have no permanent residence, however, may request that a mailing address other than the address of the owner and/or co-owner be inscribed on their bonds. This address may be the name and address of a person or bank other than that of the owner, co-owner, or beneficiary. The name of the registered owner shall start next to the word "To" and the name of a person or bank in the mailing address shall be separated from the registered owner by a blank line. The name in the mailing address shall be prefixed by the words "Mail to." One or two lines, as appropriate, shall be skipped before the co-owner or beneficiary's name and SSN are inscribed.

F. Validation Stamp. All inscribed savings bonds shall bear a validating stamp in the space provided. The identifying marks within the validating stamp shall not exceed 1 1/8 inch wide by 1 3/8 inch long. With the automated equipment used to inscribe bonds, BIAs are authorized to imprint the information of the validating stamp in the same print used to inscribe the bond. The validating stamp shall contain the BIA's code number and provisions for

recording the month, day, and year the bond is actually inscribed. The code shall consist of the district number of the FRB, Pittsburgh Branch as a prefix, followed by a dash and a number assigned to the BIA.

230703. Serial Numbers of Bonds. The listing of serial numbers generated by the IOI system shall be produced for each bond series to support the Bond Issuance Schedule and forwarded to the FRB, Pittsburgh Branch following the FRB, Pittsburgh Branch's specified format and procedures.

230704. Spoiled Bonds. When errors are made on bonds during the issue process, the BIA shall stamp the word "SPOILED" on the face of the bond by hand and file the spoiled bonds in a jacket bearing the caption SPOILED BONDS. The BIA shall prepare a list of spoiled bonds and one copy at the end of each bond cycle, or at other intervals as required by the FRB, Pittsburgh Branch. The list shall show, by bond serial number, the bonds spoiled during the period. The original listing together with the spoiled bonds shall be forwarded to the FRB, Pittsburgh Branch following the FRB's requirements. The BIA shall retain the copy.

230705. Erroneously Issued Bonds. The payroll certifying officer or BIA may be pecuniarily liable when a savings bond is erroneously issued. Upon discovery of the error, the erroneous payment shall be reported in accordance with [Chapter 6](#) of this volume and the payroll certifying officer shall authorize the issuance of another bond to the authorized person, if applicable. The BIA shall issue another bond, if applicable, to the correct purchaser. The payroll certifying officer or BIA shall attempt to recover the erroneously issued bond or obtain payment from the recipient of the erroneously issued bond. If the BIA is unable to obtain either the bond or payment, a warning then shall be placed against the savings bond. The help of the local U.S. Secret Service then shall be requested. If such efforts fail, a complete report shall be made to the commander as prescribed in [Chapter 6](#) of this volume.

★2308 DELIVERY OF BONDS

230801. Mailing Instructions. The BIA shall mail all savings bonds based on the address contained in the Bond Issuance Schedule. Bonds shall not be sent by registered mail. The restrictions applicable to mailing of Treasury checks in [Chapter 8](#) of this volume also apply to the mailing of bonds. Special window envelopes described in paragraph 230310 of this chapter which bear the BIA's return address shall be used.

230802. Undeliverable or Returned Bonds

A. General. The BIA shall maintain a record of all bonds returned as undeliverable using an automated equivalent of DD Form 2658 ("Returned and Undeliverable Check/Bond Record") prescribed in [Chapter 8](#) of this volume for undeliverable Treasury checks. At a minimum, the record shall include the series, denomination, and serial number of the bond;

date of the bond; name, address, and SSN of the owner; date of return; disposition; and date of disposition. If the bond is eventually delivered in person to the owner, the signature of the owner shall be obtained on the record.

B. Action to Effect Delivery. The BIA shall make every effort and utilize all possible sources of information to effect delivery. If delivery still cannot be made, the BIA shall determine the bond to be undeliverable and shall keep the bond for a period of 3-months, except as provided in subparagraph 230802.E, below.

C. Storage Facilities. The BIA shall hold bonds that were mailed and returned undeliverable in vault storage, which meets the same security requirements for storage of Treasury checks as prescribed in [Chapter 3](#) of this volume. The BIA shall attempt to obtain a current mailing address for bonds that have been returned undeliverable. If a current mailing address is not obtained, the BIA shall forward all undeliverable bonds which have been held for a period of 3-months to the Bureau of Public Debt for disposition as prescribed in subparagraph 230802.D, below.

D. Disposition After 3-Month Period. After attempts have been made to obtain a current mailing address, all bonds which have been held as undeliverable for a period of 3 months after receipt shall be forwarded, uncanceled, by first-class mail to the Department of the Treasury, Bureau of Public Debt, ATTN: Division of Transactions and Rulings, 200 Third Street, Parkersburg, WV 26101. A letter shall be prepared in duplicate. The BIA shall provide the Bureau of Public Debt an advance notice by mailing one of the letters to the above address to advise the Bureau that a shipment of undeliverable bonds is in transit. The second letter shall be sent to the Bureau of the Public Debt with the undeliverable bonds and a list that includes the serial numbers of the bonds. The BIA shall keep a copy of the list for his or her records. Shipments of undeliverable bonds to the Bureau of Public Debt shall contain no more than 5,000 bonds. Upon receipt of the shipment, the Bureau of Public Debt will sign and return the second letter to the BIA.

E. Deceased, Missing, and Mentally Incompetent Personnel

1. Deceased or Missing Military Member. The BIA shall mail any bond, which has not been delivered at the time of receipt of notification of death or missing status, to the co-owner, beneficiary, or third party if such a designation is on the bond. To determine the rightful owner, refer to the Department of the Treasury Circular 530, revised (reference (bk)).

2. Mentally Incompetent Military Member. Any bond that has not been delivered at the time of receipt of notification of mental incompetence shall be held by the BIA pending receipt of instructions from the legally appointed guardian or from the person designated to receive the member's active duty pay.

3. Deceased, Mentally Incompetent or Missing Civilian Employee. Refer to [Volume 8 Chapter 7](#), paragraphs 0705 for deceased employees, 0707 for incompetent employees, and 0708 for missing persons of this Regulation.

230803. Inquiries Regarding Nonreceipt of Bonds. When the BIA or the supporting DFAS site receives notice of nonreceipt of a savings bond, the entity is required to verify and certify that the bond was properly issued and forwarded to the owner. A PD Form 3062 (“Claim for Relief on Account of Inscribed United States Savings Bonds Lost, Stolen or Destroyed Prior to Receipt by Owner, Co-Owner or Beneficiary”) then shall be sent to the military member or civilian employee for completion. The completed PD Form 3062 shall be returned to the BIA or supporting DFAS field site for validation. The BIA or supporting DFAS site shall wait 30 days beyond the printing date of the bond before initiating the claims process. This waiting period allows enough time for return of undeliverable bonds. The completed form shall be forwarded to the Bureau of Public Debt, Box 1328, Parkersburg, WV 26106-1328. If the bond has not been redeemed, the Department of the Treasury shall issue a replacement bond. If the original bond has been redeemed, a photocopy of the bond shall be provided for verification of endorsement(s). The PD Form 3062 may be obtained from the FRB, Pittsburgh Branch.

230804. Errors Discovered After Delivery. If the owner of the bond requests a change to a bond already issued, the payroll certifying officer or other designated official shall advise the owner there is a separate form for each bond series, that may be used in such cases. These forms are identified in subparagraphs A and B, below. The owner has the responsibility of sending the form along with the bonds requiring a change to the Bureau of Public Debt, Box 1328, Parkersburg, WV 26106-1328. The forms may be obtained from a financial institution or a FRB.

A. Form for Series EE Bonds. The PD Form 4000 (“Request By Owner of Reissue of United States Savings Bonds/Notes to Add Beneficiary or Co-Owner, Eliminate Beneficiary or Decedent, Show Change of Name, and/or Correct Error in Registration”), shall be used when the owner is changing a Series EE Bond.

B. Form for Series I Bonds. The PD Form 5387 (“Request for Reissue of Series I United States Savings Bonds”) for the Series I Bonds shall be used when the owner is changing a Series I Bond.

230805. Lost, Stolen, or Destroyed Bonds. The owner of the bond is responsible for completing and signing a PD Form 1048 (“Application for Relief on Account of Loss, Theft or Destruction of United States Savings and Retirement Securities”) according to instructions on the form. The owner is also responsible for sending the PD Form 1048 to the Claims Branch, Division of Transactions and Rulings, Bureau of Public Debt, Box 1328, Parkersburg, WV 26106-1328. The PD Form 1048 may be obtained from the FRB, Pittsburgh Branch. If the bond serial number is not known, the civilian pay customer service representatives and military pay technicians shall attempt to give the owner the serial numbers

and registration of the lost bonds. If records are not available, the applicant shall be informed that, if bond serial numbers cannot be provided to the Department of the Treasury with the claim, replacement can be facilitated if the issue months and the names and addresses appearing on the bonds can be provided.

230806. Fraudulent Claims Presented by the Purchaser. The BIA is not pecuniarily liable for bonds that subsequently are replaced by the Department of the Treasury or the FRB, Pittsburgh Branch in settlement of a fraudulent nonreceipt or loss claim presented by the purchaser. The BIA is responsible, however, for making the initial effort to recover the replacement bond or restitution in money equal to the redemption value of the redeemed bond. The BIA shall notify the Department of the Treasury if unsuccessful in accomplishing recovery or restitution.

★2309 SETTLEMENT WITH THE FRB, PITTSBURGH BRANCH

230901. Preparation of the Disbursement Voucher. Monthly, or at other intervals as required by the FRB, Pittsburgh Branch, the BIA shall prepare a disbursement voucher for the total amount of all bonds issued. The voucher shall be certified and charged to the deposit fund account **X6050 appropriation.

230902. Forwarding the Bond Issuance Schedule. Monthly, or at other intervals as required by the FRB, Pittsburgh Branch, the appropriate payroll certifying officer shall prepare an automated Bond Issuance Schedule as prescribed in section 2306 of this chapter and shall transmit the Bond Issuance Schedule to the applicable BIA.

230903. Bond Audit Report Certification Statement. The Bond Audit Report is required by the FRB, Pittsburgh Branch and shall be prepared by the BIA. The Bond Audit Report shall include the beginning and ending bond numbers issued, beginning and ending SSNs, and totals for each denomination and series of bonds issued. The Bond Audit Report also shall include the following certification statement before mailing to the FRB, Pittsburgh Branch: “Bond Serial Numbers and Social Security Numbers listed agree with the original bonds.”

230904. Payment to the FRB, Pittsburgh Branch. The BIA shall issue a Treasury check payable to the “Federal Reserve Bank of Pittsburgh” in the amount of the disbursement voucher on which payment is made for all bonds issued. The Treasury check shall be mailed to the FRB, Pittsburgh Branch together with a copy of the disbursement voucher, the IOI file, all savings bonds spoiled in the process of issue and a list of spoiled bonds; PD 3252 PR (“Inventory Control Forms”), Bond Audit Report, and any other documentation required by the FRB, Pittsburgh Branch. Before mailing the payment, the BIA shall reconcile the Bond Audit Report with the DD Form 80 and include the certification statement on the Bond Audit Report as prescribed in paragraph 230903, above. The BIA shall retain the original disbursement voucher, the Bond Issuance Schedule, and all other supporting documentation.

★2310 REDEEMING SAVINGS BONDS

231001. General. The DO shall obtain written authorization from the DFAS-AR Accounting Director and the Department of the Treasury to redeem any U.S. savings bonds. This authorization shall not be given except under the most unusual circumstances. Requests for bond redemption authority shall be in writing and contain complete justification. In overseas areas where DoD contract banking facilities are not available, DOs may request authorization through their chain of command to the DFAS Director of Accounting. If the request is justified, the DFAS Director of Accounting shall forward the request to the Department of the Treasury. Disbursing offices that currently have authority to redeem savings bonds are authorized to continue this service.

231002. Cashing of Bonds

A. Authorized DOs. The DO who has been authorized to redeem savings bonds shall do so according to redemption tables and procedures in Department of the Treasury Circular 750 (reference (b)). NOTE: The minimum holding period for Series EE and I Bonds issued as of February 2003 is 12-months.

B. Redeemed Bonds. Redeemed bonds shall be returned on a separate SF 215 following instructions provided by the servicing FRB.

C. Discrepancies. Upon discovery that an amount was paid above that authorized by the applicable redemption table, report the cash shortage as an increase on line 7.2B of the DD Form 2657 and attempt to recover the overpayment from the payee. If collection is made, prepare an OF 1017-G to document the collection and record the transaction as a decrease to line 7.2B and an increase to cash. If collection action is unsuccessful, process the shortage as a physical loss of funds as prescribed in [Chapter 6](#) of this volume.

D. IRS Form. The DO is required to issue an IRS Form 1099-INT (“Statement for Recipients of Interest Income”), to recipients of \$10 or more of interest paid on redemption of savings bonds. The IRS Form 1099-INT includes the amount of interest paid, name, address, and Taxpayer Identification Number (TIN) of the person to whom paid, and other information required by the IRS. The TIN usually is the bondholder’s SSN. Do not cash a bond for an individual who refuses to furnish this number. Since individuals redeeming bonds may move by year-end, DOs should furnish the IRS Form 1099-INT to the recipient at the time of the transaction.

★2311 SAFEKEEPING OF BONDS BY DFAS SITES

231101. Military Members. Only active duty military members purchasing bonds through the Voluntary Payroll Savings Plan (bond allotment) may designate bonds issued only in their names, as owners, to be held in the Book-Entry System for safekeeping savings bonds by the supporting DFAS site. The following procedures pertain to bonds maintained for safekeeping.

A. Authorization Form. Active duty military members shall prepare and sign the SB-2378 authorization form for the Series EE and I Bonds as prescribed in paragraph 230503, above. Circle or enter the word “safekeeping” in Block 15.

B. DFAS Sites. The supporting DFAS site that maintains the active duty military member’s Master Military Pay Account shall accept and enter the data on the authorization forms prescribed in subparagraph 231101.A., above, for safekeeping either Series EE or I Bonds into the applicable entitlement system.

C. Records. The Book-Entry System for safekeeping savings bonds maintains a completely automated inscription data file (excluding the bond serial number) to ensure bonds may be issued on demand. If applicable, the supporting DFAS site shall maintain a record of each hardcopy bond held for each active duty military member. The record shall show the bond number, issue date, and denomination and series of the bond. Annually, each active duty military member with bonds held in safekeeping shall be advised that the number of bonds held in safekeeping by bond series and denomination is available on-line or upon request.

D. Storage Facilities. The supporting DFAS site shall hold bonds that active duty military members elect for safekeeping electronically in the Book-Entry System. Bonds that were released from the Book-Entry System and returned undeliverable to the supporting DFAS site and, if applicable, all existing hardcopy bonds, shall be held in vault storage, which meets the same security requirements for storage of Treasury checks as prescribed in [Chapter 3](#) of this volume. The supporting DFAS site shall attempt to obtain a current mailing address for bonds that have been returned undeliverable. If a current mailing address is not obtained, the supporting DFAS site shall forward all undeliverable bonds that have been held for a period of 3 months after receipt to the Bureau of Public Debt, Division of Transactions and Rulings, 200 Third Street, Parkersburg, WV 26101, for disposition as prescribed in subparagraph 230802.D., above. The supporting DFAS sites shall release bonds held in safekeeping as prescribed in the subparagraphs, below.

E. Retention of Bonds. Bonds shall be held for safekeeping only as long as the member is on active duty. The bonds shall be withdrawn from safekeeping at the time of separation, discharge, or retirement from active duty. If the member does not remove his or her bonds from safekeeping at the time of separation, the supporting DFAS site shall attempt to

notify the member. Bonds not withdrawn from safekeeping 120 days from the date of separation, discharge, or retirement shall be forwarded for disposition to the Bureau of Public Debt, Division of Transactions and Rulings, 200 Third Street, Parkersburg, WV 26101.

F. Members Requesting Bonds. Savings bonds shall be released to an active duty member upon receipt of a written request or a signed facsimile request from the member. For bonds sent to the Bureau of Public Debt, the Bureau will release those bonds upon receipt of requests and completed custody receipts, which are sent to the members.

G. Death of a Service Member. In the event of a service member's death, the bonds shall be mailed to the co-owner, beneficiary, or executor designated upon proof of entitlement to ownership. If no co-owner, beneficiary, or executor was designated, or if the designated co-owner, beneficiary, or executor cannot be located, the bonds shall be forwarded for disposition to the Bureau of Public Debt, Division of Transactions and Rulings, 200 Third Street, Parkersburg, WV 26101.

231102. Civilian Employees. Civilian employees are not eligible for safekeeping of bonds. Effective March 31, 1955, the Department of the Treasury ordered the FRB, Pittsburgh Branch, to discontinue safekeeping civilian employees' bonds. The FRB, Pittsburgh Branch, continues to hold those bonds received for safekeeping before that date until the owner requests release. Civilian employees shall be told to write to the Bureau of the Public Debt, P.O. Box 1328, Parkersburg, WV 26106-1328, for information concerning such bonds.

★2312 SEMIANNUAL SAVINGS BOND REPORT

231201. General. The Semiannual Savings Bond Report is an operations summary on the level of participation in the Voluntary Payroll Savings Plan and shall be generated by military and civilian payroll entitlement systems. The payroll functional area shall forward the bond report to the Department of the Treasury and to the DoD Savings Bonds Program Managers responsible for each Military Department and Defense Agency (i.e., DoD Component Military Personnel Commands or the DFAS sites). The Department of the Treasury's semiannual bond report shall be forwarded to the e-mail address provided by the Treasury Savings Bond Marketing Office or mailed to the Department of the Treasury, Federal Programs, Savings Bonds Marketing Office, 999 E. Street, NW, Room 307, Washington, DC 20226. The semiannual bond report is due on or before the 15th day following the end of each semiannual calendar period (March 31 and September 30). The semiannual bond report shall provide bond participation statistics covered in paragraph 231202, below, for the following military members and civilian employees:

A. Military Members. The semiannual bond report shall provide bond participation statistics covered in paragraph 231202, below, for active duty and retired military members to include Active Reserve and National Guard members. A separate report shall be provided for each branch of Service and for members of the Reserve Components.

B. Civilian Employees. The semiannual bond report shall provide bond participation statistics covered in paragraph 231202, below, for all active, full-time and part-time, permanent civilian employees, with the exception of temporary, or intermittent employees.

231202. Semiannual Savings Bond Statistical Requirements. A separate semiannual savings bond report shall be prepared for each bond series (Series EE and I Bonds) and for each geographical location (i.e., assigned location of the installation, station, base, or post) of the military member or civilian employee and shall include the following statistical requirements:

- A. Pay period ending date.
- B. Unit identification code (UIC) (include all UICs within each Military Department and each Department of Defense Agency).
- C. Total number of active duty and retired military members, and full-time and part-time permanent civilian employees as prescribed in paragraph 231201, above.
- D. Number of active bond participants as prescribed in paragraph 231201, above, enrolled in the Voluntary Payroll Savings Plan at the end of each semiannual calendar period (March 31 or September 30).
- E. Percentage of active bond participants as prescribed in paragraph 231201, above, enrolled in the Voluntary Payroll Savings Plan at the end of each semiannual calendar period (March 31 or September 30).
- F. Number of active bond participants as prescribed in paragraph 231201, above, enrolled in the Voluntary Payroll Savings Plan who became New Savers between each semiannual calendar period (March 31 and September 30).
- G. Number of active bond participants as prescribed in paragraph 231201, above, enrolled in the Voluntary Payroll Savings Plan who increased their bond allotment between each semiannual calendar period (March 31 and September 30).
- H. Total dollar amount allotted for the purchase of savings bonds during the entire 6-month period.

NOTE: The payroll offices shall retain a copy of the semiannual bond report and summary for 3-years.

SERIES EE		DENOMINATION \$100.00		BOND CONTROL RECORD				
DATE	RECEIVED		ISSUED		SPOILED		BALANCE ON HAND	REMARKS
	QUANTITY	SERIAL NUMBERS <i>(From - To Inclusive)</i>	QUANTITY	SERIAL NUMBERS <i>(From - To Inclusive)</i>	QUANTITY	SERIAL NUMBERS <i>(From - To Inclusive)</i>		
01 OCT XX	12,500	11,195,674-11,208,179					12,500	
02 OCT XX			400	11,050,201-11,050,600			12,100	
04 OCT XX					1	11,050,601	12,099	

DD Form 80, MAR 51 (EG)

REPLACES NME FORM 80, 1 SEP 48, AND WD AGO FORM R-5100, 1 AUG 1945, WHICH ARE OBSOLETE

47040

★Figure 23-1. Sample DD Form 80 (Bond Control Record)

DEPARTMENT OF DEFENSE AUTHORIZATION FOR PURCHASE AND REQUEST FOR CHANGE
Authorization Form SB-2378 UNITED STATES SERIES EE SAVINGS BONDS OR
OMB No. 1535-0111 UNITED STATES I (INFLATION-INDEXED) SAVINGS BONDS PRINT IN INK OR TYPE

1. BRANCH OF SERVICE **2. SOCIAL SECURITY NUMBER** **3. PAY GRADE (Military Only)**

4. NAME **5. DEPT/AGENCY/DUTY STATION** **6. DUTY PHONE NO.**

REQUESTED ACTION
 For allotment options, see your campaign volunteer or payroll office.

A New Allotment **B Increase Allotment** **C Change Denomination** **D Change Inscription** **E Safekeeping (Active Duty Only)** **F Other Action (Describe below)**

Select One Series Per Card Select One Denomination Only \$50 \$75 \$100 \$200 \$500 \$1000

I BOND **OTHER ACTION** _____
 Chart below determines number of pay periods needed to pay each Bond (Pay periods per year: Military 12- Civilian 26)

OR

EE BOND

Face Value \$50	Face Value \$75	Face Value \$100	Face Value \$200	Face Value \$500	Face Value \$1,000
Deduction I	Deduction I	Deduction EE/I	Deduction EE/I	Deduction EE/I	Deduction EE/I
\$5.00 10	\$7.50 10	\$5.00 10/NA	\$10.00 10/NA	\$25.00 10/NA	\$50.00 10/NA
\$6.25 8	\$12.50 6	\$6.25 8/NA	\$12.50 8/NA	\$31.25 8/NA	\$62.50 8/NA
\$10.00 5	\$25.00 3	\$10.00 5/10	\$20.00 5/10	\$50.00 5/10	\$100.00 5/10
\$12.50 4	\$75.00 1	\$12.50 4/8	\$25.00 4/8	\$62.50 4/8	\$125.00 4/8
\$25.00 2		\$20.00 NA/5	\$50.00 2/4	\$100.00 NA/5	\$200.00 NA/5
\$50.00 1		\$25.00 2/4	\$100.00 1/2	\$125.00 2/4	\$250.00 2/4
		\$50.00 1/2	\$200.00 NA/1	\$250.00 1/2	\$500.00 1/2
		\$100.00 NA/1		\$500.00 NA/1	\$1000.00 NA/1

If you checked A, B, or C above indicate amount to be allotted each pay period.
 \$ _____

Figure 23-2 Sample SB 2378 (Bond Authorization Form)

BOND INSCRIPTION Complete the following if (a) you checked A or D on reverse; or (b) you have multiple Bond allotments

7. Effective first payroll period after **8. Bond Owner's Name** **9. Social Security Number (Required)**

10. Address
 a. Number and Street
 b. City or Town c. State d. ZIP Code

11. Check one if you wish to designate a co-owner or beneficiary
 CO-OWNER **BENEFICIARY**

12. Name (First Name) (Middle Name or Initial) (Last Name) **13. Social Security Number (Optional)**

14. Mail Bond To: (if different from above)
 a. Name (First Name) (Middle Name or Initial) (Last Name)
 b. Number and Street c. City or Town d. State e. ZIP Code

EMPLOYEE'S SIGNATURE _____ (Return signed form to your payroll office or campaign volunteer)
 I hereby authorize the foregoing amount from my pay for the purchase of U. S. Savings Bonds to be issued with the inscription shown on this form
 This Authorization is to remain in effect until cancelled by me in writing or termination of my employment.
 Married women should use their given names, e.g., "Mary L. Smith". If co-owner or beneficiary is designated, the inclusion of that individual's Social Security number is desirable but not required. The use of courtesy titles is optional.

NOTICE UNDER THE PRIVACY AND PAPERWORK REDUCTION ACTS
 The Treasury Department's Bureau of the Public Debt keeps records about who owns savings bonds. Please fill in the information that applies to you so that we can issue savings bonds and keep accurate records as authorized by Title 31 of the United States Code, Chapter 31. We don't disclose any information except as authorized by law. We estimate it will take you about one minute to complete this form. However, you are not required to provide information requested unless a valid OMB control number is displayed on the form. Any comments or suggestions regarding this form should be sent to the Bureau of the Public Debt, Forms Management Officer, Parkersburg, WV 26106-1328.

*U.S.G.P.O.: 2002-491-812.53557

Figure 23-2. Sample SB 2378 (Bond Authorization Form) (Reverse)

BOND ISSUANCE SCHEDULE UNITED STATES SAVINGS BONDS - SERIES E				
DEPARTMENT Department of the Army		STATION AND DISBURSING STATION SYMBOL NO. <i>(For use of Issuing Office only)</i> T.S. TIMOTHY, LTC, FC Disbursing Officer Ft. Finance, IN 46216 DSSN 0001		SCHEDULE NO. 2-1
ORGANIZATION Civilian Payroll Office				PAGE 1 OF 1 PAGES
STATION AND DISBURSING STATION SYMBOL NO.				CONTROL NO.
				VOUCHER NO.
DENOMINATION \$100.00	NO. OF BONDS 4	UNIT PURCHASE PRICE \$50.00	EFFECTIVE DATE OF BONDS 01 Nov 20XX	METHOD OF PURCHASE Payroll Deduction
IT IS REQUESTED THAT UNITED STATES SAVINGS BONDS BE ISSUED IN ACCORDANCE WITH INFORMATION HEREON FOR THE INDIVIDUALS SHOWN ON THE FOLLOWING LIST CONSISTING OF 1 SHEET(S). THE FULL PURCHASE PRICE OF \$ 50.00 HAS BEEN WITHHELD FROM PAY OR COLLECTED IN CASH.				
_____ 15 Dec 20XX _____ (Date) (Signature of Certifying Officer) (Sign original only)				
EFFECTIVE DATE AND ITEM NO.	NAME(S) AND ADDRESS OF PERSON(S) TO WHOM ISSUED		SERIAL NO. OF BONDS ISSUED	
1	Ted D. Brown 123456789 4315 Forest Drive Indianapolis, IN 46278 POD Betty A. Brown 234567890			
2	Don L. Green 345678901 411 Pond Street Indianapolis, IN 47234			
3	Mike E. Blacke 456789012 2613 Chester Avenue Indianapolis, IN 46268 Or Miniefred Blacke 567890123			
4	Chester N. Bailey 678901234 Or Stella Bailey 789012345 1223 Oak Street Charlotte, Vermont 05445			
5				
6				
7				
The letter A, B, C, or D in the item number column indicates items to be forwarded by mail is A - the owner, B - the co-owner or beneficiary, C - Federal Reserve Bank for safekeeping, service members only, or D - Departmental safekeeping <i>(not applicable to Army)</i> . Where no disposition is indicated, the bonds will be forwarded for personal delivery.				

DD Form 1084, DEC 66 (EG)
207/147

REPLACES EDITION OF 1 DEC 57,
WHICH IS OBSOLETE.

Form Approved by Comptroller General U.S.
19 November 1957
Designed using Perform Pro, WHS/DIOR, Oct 94

1

★Figure 23-3. Sample DD Form 1084 (Bond Issuance Schedule)