\section*{Fiscal Service, Treasury}

\subsection*{341.4 Proof of purchase.}
\subsection*{341.5 Limitation on holdings.}
\subsection*{341.6 Nontransferability.}
\subsection*{341.7 Judicial proceedings.}
\subsection*{341.8 Payment or redemption during lifetime of owner.}
\subsection*{341.9 Payment or redemption after death of owner.}
\subsection*{341.10 Reissue.}
\subsection*{341.11 Use of power of attorney.}
\subsection*{341.12 Lost, stolen, or destroyed bonds.}
\subsection*{341.13 Taxation.}
\subsection*{341.14 Certifying officers.}
\subsection*{341.15 General provisions.}

\section*{APPENDIX TO PART 341—TABLES OF REDEMPTION VALUES}

\begin{flushleft}
\textit{Source:} 28 FR 405, Jan. 16, 1963, unless otherwise noted.
\end{flushleft}

\section*{§ 341.0 Offering of bonds.}

The Secretary of the Treasury, under the authority of the Second Liberty Bond Act, as amended, and pursuant to the Self-Employed Individuals Tax Retirement Act of 1962, offers for sale, effective as of January 1, 1963, bonds of the United States, designated as United States Retirement Plan Bonds. The bonds will be available for investment only to:

(a) Bond purchase plans and \\
(b) Pension and profit-sharing plans, as described in sections 405 and 401, respectively, of the Internal Revenue Code of 1954.

This offering of bonds will terminate on April 30, 1982.


\section*{§ 341.1 Description of bonds.}

(a) \textit{Investment yield (interest).} United States Retirement Plan Bonds, hereinafter sometimes referred to as Retirement Plan Bonds, will be issued at par. The investment yield (interest) are as follows:

(1) Bonds with issue dates of January 1, 1963, through May 1, 1966—3.75 percent per annum, compounded semi-annually (see Table B).

(2) Bonds with issue dates of June 1, 1966, through December 1, 1969—4.15 percent per annum, compounded semi-annually (see Table C).

(3) Bonds with issue dates of January 1, 1970, through January 1, 1974—5 percent per annum, compounded semi-annually (see Table D).

(4) Bonds with issue dates of February 1, 1974, through July 1, 1979—6 percent per annum, compounded semi-annually (see Table E).

(5) Bonds with issue dates of August 1, 1979, through October 1, 1980—6.5 percent per annum, compounded semi-annually (see Table F).

(6) Bonds with issue dates of November 1, 1980, through September 1, 1981—8 percent per annum, compounded semiannually (see Table G).

(7) Bonds with issue dates of October 1, 1981, or thereafter—9 percent per annum, compounded semiannually (see Table H).

Interest will be paid only upon redemption of the bonds. The accrual of interest will continue until the bonds are redeemed or have reached maturity, whichever is earlier, in accordance with these regulations.

(b) \textit{Term.} The maturity date of any bond issued under this circular shall be indeterminate, but unless sooner redeemed in accordance with the regulations in this part, its investment yield will cease on the interest accrual date coinciding with, or, where no such coincidence occurs, the interest accrual date next preceding, the first day of the sixtieth (60th) month following the date of death of the person in whose name it is registered.

(c) \textit{Denominations—issue date.} Retirement Plan Bonds will be available only in registered form and in denominations of $50, $100, $500, and $1,000. At the time of issue, the issuing agent will enter in the upper right-hand portion of the bond the issue date (which shall be the first day of the month and year in which payment of the purchase price is received by an authorized issuing agent), and will imprint the agent’s validating stamp in the lower right-hand portion. The issue date, as distinguished from the date in the agent’s validating stamp, will determine the date from which interest will begin to accrue on the bond. A Retirement Plan Bond shall be valid only if an authorized issuing agent receives payment therefor, duly subscribes, dates, stamps, and delivers it.