



[CLICK HERE](#) to return to the home page

## **Section 6621.--Determination of Rate of Interest**

*26 CFR 301.6621-1: Interest rate.*

### **Rev. Rul. 2024-25**

Section 6621 of the Internal Revenue Code establishes the interest rates on overpayments and underpayments of tax. Under section 6621(a)(1), the overpayment rate is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point. Under section 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting “5 percentage points” for “3 percentage points.” See section 6621(c) and section 301.6621-3 of the Regulations on Procedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(3) provides that the federal short-term rate for any month is the federal short-

term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will use the federal short-term rate based on daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during October 2024 is the rate published in Revenue Ruling 2024-24, 2024-45 IRB 1086, to take effect beginning November 1, 2024. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of October 2024 is 4 percent. Accordingly, an overpayment rate of 7 percent (6 percent in the case of a corporation) and an underpayment rate of 7 percent are established for the calendar quarter beginning January 1, 2025. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning January 1, 2025, is 4.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning January 1, 2025, is 9 percent. These rates apply to amounts bearing interest during that calendar quarter.

Sections 6654(a)(1) and 6655(a)(1) provide that the underpayment rate established under section 6621 applies in determining the addition to tax under sections 6654 and 6655 for failure to pay estimated tax for any taxable year. Thus, the 7 percent rate also applies to estimated tax underpayments for the first calendar quarter beginning January 1, 2025. Pursuant to section 6621(b)(2)(B), in determining the addition to tax under section 6654 for any taxable year for an individual, the federal short-term rate that applies during the third month following the taxable year also applies during the first 15 days of the fourth month following the taxable year. In addition, pursuant to section 6603(d)(4), the rate of interest on section 6603 deposits is 4 percent for the first calendar quarter in 2025.

Interest factors for daily compound interest for annual rates of 4.5 percent, 6 percent, 7 percent and 9 percent are published in Tables 14, 17, 19 and 23 of Rev. Proc. 95-17, 1995-1 C.B. 568, 571, 573, and 577.

Annual interest rates to be compounded daily pursuant to section 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

#### DRAFTING INFORMATION

The principal author of this revenue ruling is Casey R. Conrad of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this revenue ruling, contact Mr. Conrad at (202) 317-6844 (not a toll-free call).

## APPENDIX A

Table 1

365 Day Year

0.5% Compound Rate 184 Days

<b>Days</b>	<b>Factor</b>
1	0.000013699
2	0.000027397
3	0.000041096
4	0.000054796
5	0.000068495
6	0.000082195
7	0.000095894
8	0.000109594
9	0.000123294
10	0.000136995
11	0.000150695
12	0.000164396
13	0.000178097
14	0.000191798
15	0.000205499
16	0.000219201
17	0.000232902
18	0.000246604
19	0.000260306
20	0.000274008
21	0.000287711
22	0.000301413
23	0.000315116
24	0.000328819
25	0.000342522
26	0.000356225
27	0.000369929
28	0.000383633
29	0.000397336
30	0.000411041
31	0.000424745
32	0.000438449
33	0.000452154
34	0.000465859
35	0.000479564
36	0.000493269
37	0.000506974
38	0.000520680
39	0.000534386
40	0.000548092
41	0.000561798
42	0.000575504
43	0.000589211
44	0.000602917
45	0.000616624
46	0.000630331
47	0.000644039
48	0.000657746
49	0.000671454
50	0.000685161
51	0.000698869
52	0.000712578
53	0.000726286

<b>Days</b>	<b>Factor</b>
54	0.000739995
55	0.000753703
56	0.000767412
57	0.000781121
58	0.000794831
59	0.000808540
60	0.000822250
61	0.000835960
62	0.000849670
63	0.000863380
64	0.000877091
65	0.000890801
66	0.000904512
67	0.000918223
68	0.000931934
69	0.000945646
70	0.000959357
71	0.000973069
72	0.000986781
73	0.001000493
74	0.001014206
75	0.001027918
76	0.001041631
77	0.001055344
78	0.001069057
79	0.001082770
80	0.001096484
81	0.001110197
82	0.001123911
83	0.001137625
84	0.001151339
85	0.001165054
86	0.001178768
87	0.001192483
88	0.001206198
89	0.001219913
90	0.001233629
91	0.001247344
92	0.001261060
93	0.001274776
94	0.001288492
95	0.001302208
96	0.001315925
97	0.001329641
98	0.001343358
99	0.001357075
100	0.001370792
101	0.001384510
102	0.001398227
103	0.001411945
104	0.001425663
105	0.001439381
106	0.001453100
107	0.001466818
108	0.001480537
109	0.001494256
110	0.001507975
111	0.001521694
112	0.001535414

<b>Days</b>	<b>Factor</b>
113	0.001549133
114	0.001562853
115	0.001576573
116	0.001590293
117	0.001604014
118	0.001617734
119	0.001631455
120	0.001645176
121	0.001658897
122	0.001672619
123	0.001686340
124	0.001700062
125	0.001713784
126	0.001727506
127	0.001741228
128	0.001754951
129	0.001768673
130	0.001782396
131	0.001796119
132	0.001809843
133	0.001823566
134	0.001837290
135	0.001851013
136	0.001864737
137	0.001878462
138	0.001892186
139	0.001905910
140	0.001919635
141	0.001933360
142	0.001947085
143	0.001960811
144	0.001974536
145	0.001988262
146	0.002001988
147	0.002015714
148	0.002029440
149	0.002043166
150	0.002056893
151	0.002070620
152	0.002084347
153	0.002098074
154	0.002111801
155	0.002125529
156	0.002139257
157	0.002152985
158	0.002166713
159	0.002180441
160	0.002194169
161	0.002207898
162	0.002221627
163	0.002235356
164	0.002249085
165	0.002262815
166	0.002276544
167	0.002290274
168	0.002304004
169	0.002317734
170	0.002331465
171	0.002345195

<b>Days</b>	<b>Factor</b>
172	0.002358926
173	0.002372657
174	0.002386388
175	0.002400120
176	0.002413851
177	0.002427583
178	0.002441315
179	0.002455047
180	0.002468779
181	0.002482511
182	0.002496244
183	0.002509977
184	0.002523710

Table 2  
 366 Day Year  
 0.5% Compound Rate 184 Days

<b>Days</b>	<b>Factor</b>
1	0.000013661
2	0.000027323
3	0.000040984
4	0.000054646
5	0.000068308
6	0.000081970
7	0.000095632
8	0.000109295
9	0.000122958
10	0.000136620
11	0.000150283
12	0.000163947
13	0.000177610
14	0.000191274
15	0.000204938
16	0.000218602
17	0.000232266
18	0.000245930
19	0.000259595
20	0.000273260
21	0.000286924
22	0.000300590
23	0.000314255
24	0.000327920
25	0.000341586
26	0.000355252
27	0.000368918
28	0.000382584
29	0.000396251
30	0.000409917
31	0.000423584
32	0.000437251
33	0.000450918
34	0.000464586
35	0.000478253
36	0.000491921
37	0.000505589
38	0.000519257
39	0.000532925
40	0.000546594
41	0.000560262
42	0.000573931
43	0.000587600
44	0.000601269
45	0.000614939
46	0.000628608
47	0.000642278
48	0.000655948
49	0.000669618
50	0.000683289
51	0.000696959
52	0.000710630
53	0.000724301
54	0.000737972
55	0.000751643
56	0.000765315



57	0.000778986
58	0.000792658
59	0.000806330
60	0.000820003
61	0.000833675
62	0.000847348
63	0.000861020
64	0.000874693
65	0.000888366
66	0.000902040
67	0.000915713
68	0.000929387
69	0.000943061
70	0.000956735
71	0.000970409
72	0.000984084
73	0.000997758
74	0.001011433
75	0.001025108
76	0.001038783
77	0.001052459
78	0.001066134
79	0.001079810
80	0.001093486
81	0.001107162
82	0.001120839
83	0.001134515
84	0.001148192
85	0.001161869
86	0.001175546
87	0.001189223
88	0.001202900
89	0.001216578
90	0.001230256
91	0.001243934
92	0.001257612
93	0.001271291
94	0.001284969
95	0.001298648
96	0.001312327
97	0.001326006
98	0.001339685
99	0.001353365
100	0.001367044
101	0.001380724
102	0.001394404
103	0.001408085
104	0.001421765
105	0.001435446
106	0.001449127
107	0.001462808
108	0.001476489
109	0.001490170
110	0.001503852
111	0.001517533
112	0.001531215
113	0.001544897
114	0.001558580
115	0.001572262
116	0.001585945

117	0.001599628
118	0.001613311
119	0.001626994
120	0.001640678
121	0.001654361
122	0.001668045
123	0.001681729
124	0.001695413
125	0.001709097
126	0.001722782
127	0.001736467
128	0.001750152
129	0.001763837
130	0.001777522
131	0.001791208
132	0.001804893
133	0.001818579
134	0.001832265
135	0.001845951
136	0.001859638
137	0.001873324
138	0.001887011
139	0.001900698
140	0.001914385
141	0.001928073
142	0.001941760
143	0.001955448
144	0.001969136
145	0.001982824
146	0.001996512
147	0.002010201
148	0.002023889
149	0.002037578
150	0.002051267
151	0.002064957
152	0.002078646
153	0.002092336
154	0.002106025
155	0.002119715
156	0.002133405
157	0.002147096
158	0.002160786
159	0.002174477
160	0.002188168
161	0.002201859
162	0.002215550
163	0.002229242
164	0.002242933
165	0.002256625
166	0.002270317
167	0.002284010
168	0.002297702
169	0.002311395
170	0.002325087
171	0.002338780
172	0.002352473
173	0.002366167
174	0.002379860
175	0.002393554
176	0.002407248

<b>177</b>	0.002420942
<b>178</b>	0.002434636
<b>179</b>	0.002448331
<b>180</b>	0.002462025
<b>181</b>	0.002475720
<b>182</b>	0.002489415
<b>183</b>	0.002503110
<b>184</b>	0.002516806

TABLE OF INTEREST RATES

PERIODS BEFORE JUL. 1, 1975 - PERIODS ENDING DEC. 31,  
1986 OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE	In 1995-1 C.B. DAILY RATE TABLE
Before Jul. 1, 1975	6%	Table 2, pg. 557
Jul. 1, 1975-Jan. 31, 1976	9%	Table 4, pg. 559
Feb. 1, 1976-Jan. 31, 1978	7%	Table 3, pg. 558
Feb. 1, 1978-Jan. 31, 1980	6%	Table 2, pg. 557
Feb. 1, 1980-Jan. 31, 1982	12%	Table 5, pg. 560
Feb. 1, 1982-Dec. 31, 1982	20%	Table 6, pg. 560
Jan. 1, 1983-Jun. 30, 1983	16%	Table 37, pg. 591
Jul. 1, 1983-Dec. 31, 1983	11%	Table 27, pg. 581
Jan. 1, 1984-Jun. 30, 1984	11%	Table 75, pg. 629
Jul. 1, 1984-Dec. 31, 1984	11%	Table 75, pg. 629
Jan. 1, 1985-Dec. 31, 1985	13%	Table 31, pg. 585
Jul. 1, 1985-Dec. 31, 1985	11%	Table 27, pg. 581
Jan. 1, 1986-Jun. 30, 1986	10%	Table 25, pg. 579
Jul. 1, 1986-Dec. 31, 1986	9%	Table 23, pg. 577

TABLE OF INTEREST RATES

FROM JAN. 1, 1987 - Dec. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1987-Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987-Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987-Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987-Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988-Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988-Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988-Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988-Dec. 31, 1988	10%	73	627	11%	75	629

Jan. 1, 1989–Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989–Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989–Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989–Dec. 31, 1989	10%	25	579	11%	27	581

Jan. 1, 1990–Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990–Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990–Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990–Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991–Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991–Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991–Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991–Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992–Mar. 31, 1992	8%	69	623	9%	71	625
Apr. 1, 1992–Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992–Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992–Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993–Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993–Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993–Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993–Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994–Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994–Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994–Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994–Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995–Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995–Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995–Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995–Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996–Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996–Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996–Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996–Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997–Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997–Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997–Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997–Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998–Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998–Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998–Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998–Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES  
FROM JANUARY 1, 1999 - PRESENT

NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	RATE	1995-1 C.B. TABLE	PAGE
Jan. 1, 1999–Mar. 31, 1999	7%	19	573
Apr. 1, 1999–Jun. 30, 1999	8%	21	575
Jul. 1, 1999–Sep. 30, 1999	8%	21	575
Oct. 1, 1999–Dec. 31, 1999	8%	21	575
Jan. 1, 2000–Mar. 31, 2000	8%	69	623
Apr. 1, 2000–Jun. 30, 2000	9%	71	625
Jul. 1, 2000–Sep. 30, 2000	9%	71	625
Oct. 1, 2000–Dec. 31, 2000	9%	71	625
Jan. 1, 2001–Mar. 31, 2001	9%	23	577
Apr. 1, 2001–Jun. 30, 2001	8%	21	575
Jul. 1, 2001–Sep. 30, 2001	7%	19	573
Oct. 1, 2001–Dec. 31, 2001	7%	19	573
Jan. 1, 2002–Mar. 31, 2002	6%	17	571
Apr. 1, 2002–Jun. 30, 2002	6%	17	571
Jul. 1, 2002–Sep. 30, 2002	6%	17	571
Oct. 1, 2002–Dec. 31, 2002	6%	17	571
Jan. 1, 2003–Mar. 31, 2003	5%	15	569
Apr. 1, 2003–Jun. 30, 2003	5%	15	569
Jul. 1, 2003–Sep. 30, 2003	5%	15	569
Oct. 1, 2003–Dec. 31, 2003	4%	13	567
Jan. 1, 2004–Mar. 31, 2004	4%	61	615
Apr. 1, 2004–Jun. 30, 2004	5%	63	617
Jul. 1, 2004–Sep. 30, 2004	4%	61	615
Oct. 1, 2004–Dec. 31, 2004	5%	63	617
Jan. 1, 2005–Mar. 31, 2005	5%	15	569
Apr. 1, 2005–Jun. 30, 2005	6%	17	571
Jul. 1, 2005–Sep. 30, 2005	6%	17	571
Oct. 1, 2005–Dec. 31, 2005	7%	19	573
Jan. 1, 2006–Mar. 31, 2006	7%	19	573
Apr. 1, 2006–Jun. 30, 2006	7%	19	573
Jul. 1, 2006–Sep. 30, 2006	8%	21	575
Oct. 1, 2006–Dec. 31, 2006	8%	21	575
Jan. 1, 2007–Mar. 31, 2007	8%	21	575
Apr. 1, 2007–Jun. 30, 2007	8%	21	575
Jul. 1, 2007–Sep. 30, 2007	8%	21	575
Oct. 1, 2007–Dec. 31, 2007	8%	21	575
Jan. 1, 2008–Mar. 31, 2008	7%	67	621
Apr. 1, 2008–Jun. 30, 2008	6%	65	619
Jul. 1, 2008–Sep. 30, 2008	5%	63	617

Oct. 1, 2008–Dec. 31, 2008	6%	65	619
Jan. 1, 2009–Mar. 31, 2009	5%	15	569
Apr. 1, 2009–Jun. 30, 2009	4%	13	567
Jul. 1, 2009–Sep. 30, 2009	4%	13	567
Oct. 1, 2009–Dec. 31, 2009	4%	13	567
Jan. 1, 2010–Mar. 31, 2010	4%	13	567
Apr. 1, 2010–Jun. 30, 2010	4%	13	567
Jul. 1, 2010–Sep. 30, 2010	4%	13	567
Oct. 1, 2010–Dec. 31, 2010	4%	13	567
Jan. 1, 2011–Mar. 31, 2011	3%	11	565
Apr. 1, 2011–Jun. 30, 2011	4%	13	567
Jul. 1, 2011–Sep. 30, 2011	4%	13	567
Oct. 1, 2011–Dec. 31, 2011	3%	11	565
Jan. 1, 2012–Mar. 31, 2012	3%	59	613
Apr. 1, 2012–Jun. 30, 2012	3%	59	613
Jul. 1, 2012–Sep. 30, 2012	3%	59	613
Oct. 1, 2012–Dec. 31, 2012	3%	59	613
Jan. 1, 2013–Mar. 31, 2013	3%	11	565
Apr. 1, 2013–Jun. 30, 2013	3%	11	565
Jul. 1, 2013–Sep. 30, 2013	3%	11	565
Oct. 1, 2013–Dec. 31, 2013	3%	11	565
Jan. 1, 2014–Mar. 31, 2014	3%	11	565
Apr. 1, 2014–Jun. 30, 2014	3%	11	565
Jul. 1, 2014–Sep. 30, 2014	3%	11	565
Oct. 1, 2014–Dec. 31, 2014	3%	11	565
Jan. 1, 2015–Mar. 31, 2015	3%	11	565
Apr. 1, 2015–Jun. 30, 2015	3%	11	565
Jul. 1, 2015–Sep. 30, 2015	3%	11	565
Oct. 1, 2015–Dec. 31, 2015	3%	11	565
Jan. 1, 2016–Mar. 31, 2016	3%	59	613
Apr. 1, 2016–Jun. 30, 2016	4%	61	615
Jul. 1, 2016–Sep. 30, 2016	4%	61	615
Oct. 1, 2016–Dec. 31, 2016	4%	61	615
Jan. 1, 2017–Mar. 31, 2017	4%	13	567
Apr. 1, 2017–Jun. 30, 2017	4%	13	567
Jul. 1, 2017–Sep. 30, 2017	4%	13	567
Oct. 1, 2017–Dec. 31, 2017	4%	13	567
Jan. 1, 2018–Mar. 31, 2018	4%	13	567
Apr. 1, 2018–Jun. 30, 2018	5%	15	569
Jul. 1, 2018–Sep. 30, 2018	5%	15	569
Oct. 1, 2018–Dec. 31, 2018	5%	15	569
Jan. 1, 2019–Mar. 31, 2019	6%	17	571
Apr. 1, 2019–Jun. 30, 2019	6%	17	571
Jul. 1, 2019–Sep. 30, 2019	5%	15	569
Oct. 1, 2019–Dec. 31, 2019	5%	15	569
Jan. 1, 2020–Mar. 31, 2020	5%	63	617
Apr. 1, 2020–Jun. 30, 2020	5%	63	617
Jul. 1, 2020–Sep. 30, 2020	3%	59	613
Oct. 1, 2020–Dec. 31, 2020	3%	59	613

Jan. 1, 2021--Mar. 31, 2021	3%	11	565
Apr. 1, 2021--Jun. 30, 2021	3%	11	565
Jul. 1, 2021--Sep. 30, 2021	3%	11	565
Oct. 1, 2021--Dec. 31, 2021	3%	11	565
Jan. 1, 2022--Mar. 31, 2022	3%	11	565
Apr. 1, 2022--Jun. 30, 2022	4%	13	567
Jul. 1, 2022--Sep. 30, 2022	5%	15	569
Oct. 1, 2022--Dec. 31, 2022	6%	17	571
Jan. 1, 2023--Mar. 31, 2023	7%	19	573
Apr. 1, 2023--Jun. 30, 2023	7%	19	573
Jul. 1, 2023--Sep. 30, 2023	7%	19	573
Oct. 1, 2023--Dec. 31, 2023	8%	21	575
Jan. 1, 2024--Mar. 31, 2024	8%	69	623
Apr. 1, 2024--Jun. 30, 2024	8%	69	623
Jul. 1, 2024--Sep. 30, 2024	8%	69	623
Oct. 1, 2024--Dec. 31, 2024	8%	69	623
Jan. 1, 2025--Mar. 31, 2025	7%	19	573



TABLE OF INTEREST RATES

FROM JANUARY 1, 1999 - PRESENT

CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1999--Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999--Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999--Sep. 30, 1999	7%	19	573	8%	21	575
Oct. 1, 1999--Dec. 31, 1999	7%	19	573	8%	21	575
Jan. 1, 2000--Mar. 30, 2000	7%	67	621	8%	69	623
Apr. 1, 2000--Jun. 30, 2000	8%	69	623	9%	71	625
Jul. 1, 2000--Sep. 30, 2000	8%	69	623	9%	71	625
Oct. 1, 2000--Dec. 31, 2000	8%	69	623	9%	71	625
Jan. 1, 2001--Mar. 31, 2001	8%	21	575	9%	23	577
Apr. 1, 2001--Jun. 30, 2001	7%	19	573	8%	21	575
Jul. 1, 2001--Sep. 30, 2001	6%	17	571	7%	19	573
Oct. 1, 2001--Dec. 31, 2001	6%	17	571	7%	19	573
Jan. 1, 2002--Mar. 31, 2002	5%	15	569	6%	17	571
Apr. 1, 2002--Jun. 30, 2002	5%	15	569	6%	17	571
Jul. 1, 2002--Sep. 30, 2002	5%	15	569	6%	17	571
Oct. 1, 2002--Dec. 31, 2002	5%	15	569	6%	17	571
Jan. 1, 2003--Mar. 31, 2003	4%	13	567	5%	15	569
Apr. 1, 2003--Jun. 30, 2003	4%	13	567	5%	15	569
Jul. 1, 2003--Sep. 30, 2003	4%	13	567	5%	15	569
Oct. 1, 2003--Dec. 31, 2003	3%	11	565	4%	13	567
Jan. 1, 2004--Mar. 31, 2004	3%	59	613	4%	61	615
Apr. 1, 2004--Jun. 30, 2004	4%	61	615	5%	63	617
Jul. 1, 2004--Sep. 30, 2004	3%	59	613	4%	61	615
Oct. 1, 2004--Dec. 31, 2004	4%	61	615	5%	63	617
Jan. 1, 2005--Mar. 31, 2005	4%	13	567	5%	15	569
Apr. 1, 2005--Jun. 30, 2005	5%	15	569	6%	17	571
Jul. 1, 2005--Sep. 30, 2005	5%	15	569	6%	17	571
Oct. 1, 2005--Dec. 31, 2005	6%	17	571	7%	19	573
Jan. 1, 2006--Mar. 31, 2006	6%	17	571	7%	19	573
Apr. 1, 2006--Jun. 30, 2006	6%	17	571	7%	19	573
Jul. 1, 2006--Sep. 30, 2006	7%	19	573	8%	21	575
Oct. 1, 2006--Dec. 31, 2006	7%	19	573	8%	21	575
Jan. 1, 2007--Mar. 31, 2007	7%	19	573	8%	21	575
Apr. 1, 2007--Jun. 30, 2007	7%	19	573	8%	21	575

Jul. 1, 2007–Sep. 30, 2007	7%	19	573	8%	21	575
Oct. 1, 2007–Dec. 31, 2007	7%	19	573	8%	21	575
Jan. 1, 2008–Mar. 31, 2008	6%	65	619	7%	67	621
Apr. 1, 2008–Jun. 30, 2008	5%	63	617	6%	65	619
Jul. 1, 2008–Sep. 30, 2008	4%	61	615	5%	63	617
Oct. 1, 2008–Dec. 31, 2008	5%	63	617	6%	65	619
Jan. 1, 2009–Mar. 31, 2009	4%	13	567	5%	15	569
Apr. 1, 2009–Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009–Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009–Dec. 31, 2009	3%	11	565	4%	13	567
Jan. 1, 2010–Mar. 31, 2010	3%	11	565	4%	13	567
Apr. 1, 2010–Jun. 30, 2010	3%	11	565	4%	13	567
Jul. 1, 2010–Sep. 30, 2010	3%	11	565	4%	13	567
Oct. 1, 2010–Dec. 31, 2010	3%	11	565	4%	13	567
Jan. 1, 2011–Mar. 31, 2011	2%	9	563	3%	11	565
Apr. 1, 2011–Jun. 30, 2011	3%	11	565	4%	13	567
Jul. 1, 2011–Sep. 30, 2011	3%	11	565	4%	13	567
Oct. 1, 2011–Dec. 31, 2011	2%	9	563	3%	11	565
Jan. 1, 2012–Mar. 31, 2012	2%	57	611	3%	59	613
Apr. 1, 2012–Jun. 30, 2012	2%	57	611	3%	59	613
Jul. 1, 2012–Sep. 30, 2012	2%	57	611	3%	59	613
Oct. 1, 2012–Dec. 31, 2012	2%	57	611	3%	59	613
Jan. 1, 2013–Mar. 31, 2013	2%	9	563	3%	11	565
Apr. 1, 2013–Jun. 30, 2013	2%	9	563	3%	11	565
Jul. 1, 2013–Sep. 30, 2013	2%	9	563	3%	11	565
Oct. 1, 2013–Dec. 31, 2013	2%	9	563	3%	11	565
Jan. 1, 2014–Mar. 31, 2014	2%	9	563	3%	11	565
Apr. 1, 2014–Jun. 30, 2014	2%	9	563	3%	11	565
Jul. 1, 2014–Sep. 30, 2014	2%	9	563	3%	11	565
Oct. 1, 2014–Dec. 31, 2014	2%	9	563	3%	11	565
Jan. 1, 2015–Mar. 31, 2015	2%	9	563	3%	11	565
Apr. 1, 2015–Jun. 30, 2015	2%	9	563	3%	11	565
Jul. 1, 2015–Sep. 30, 2015	2%	9	563	3%	11	565
Oct. 1, 2015–Dec. 31, 2015	2%	9	563	3%	11	565
Jan. 1, 2016–Mar. 31, 2016	2%	57	611	3%	59	613
Apr. 1, 2016–Jun. 30, 2016	3%	59	613	4%	61	615
Jul. 1, 2016–Sep. 30, 2016	3%	59	613	4%	61	615
Oct. 1, 2016–Dec. 31, 2016	3%	59	613	4%	61	615
Jan. 1, 2017–Mar. 31, 2017	3%	11	565	4%	13	567
Apr. 1, 2017–Jun. 30, 2017	3%	11	565	4%	13	567
Jul. 1, 2017–Sep. 30, 2017	3%	11	565	4%	13	567
Oct. 1, 2017–Dec. 31, 2017	3%	11	565	4%	13	567
Jan. 1, 2018–Mar. 31, 2018	3%	11	565	4%	13	567
Apr. 1, 2018–Jun. 30, 2018	4%	13	567	5%	15	569
Jul. 1, 2018–Sep. 30, 2018	4%	13	567	5%	15	569
Oct. 1, 2018–Dec. 31, 2018	4%	13	567	5%	15	569
Jan. 1, 2019–Mar. 31, 2019	5%	15	569	6%	17	571
Apr. 1, 2019–Jun. 30, 2019	5%	15	569	6%	17	571
Jul. 1, 2019–Sep. 30, 2019	4%	13	567	5%	15	569
Oct. 1, 2019–Dec. 31, 2019	4%	13	567	5%	15	569
Jan. 1, 2020–Mar. 31, 2020	4%	61	615	5%	63	617

Apr. 1, 2020–Jun. 30, 2020	4%	61	615	5%	63	617
Jul. 1, 2020–Sep. 30, 2020	2%	57	611	3%	59	613
Oct. 1, 2020–Dec. 31, 2020	2%	57	611	3%	59	613
Jan. 1, 2021–Mar. 31, 2021	2%	9	563	3%	11	565
Apr. 1, 2021–Jun. 30, 2021	2%	9	563	3%	11	565
Jul. 1, 2021–Sep. 30, 2021	2%	9	563	3%	11	565
Oct. 1, 2021–Dec. 31, 2021	2%	9	563	3%	11	565
Jan. 1, 2022–Mar. 31, 2022	2%	9	563	3%	11	565
Apr. 1, 2022–Jun. 30, 2022	3%	11	565	4%	13	567
Jul. 1, 2022–Sep. 30, 2022	4%	13	567	5%	15	569
Oct. 1, 2022–Dec. 31, 2022	5%	15	569	6%	17	571
Jan. 1, 2023–Mar. 31, 2023	6%	17	571	7%	19	573
Apr. 1, 2023–Jun. 30, 2023	6%	17	571	7%	19	573
Jul. 1, 2023–Sep. 30, 2023	6%	17	571	7%	19	573
Oct. 1, 2023–Dec. 31, 2023	7%	19	573	8%	21	575
Jan. 1, 2024–Mar. 31, 2024	7%	67	621	8%	69	623
Apr. 1, 2024–Jun. 30, 2024	7%	67	621	8%	69	623
Jul. 1, 2024–Sep. 30, 2024	7%	67	621	8%	69	623
Oct. 1, 2024–Dec. 31, 2024	7%	67	621	8%	69	623
Jan. 1, 2025–Mar. 31, 2025	6%	17	571	7%	19	573

TABLE OF INTEREST RATES FOR  
LARGE CORPORATE UNDERPAYMENTS

FROM JANUARY 1, 1991 - PRESENT

	1995-1 C.B.		
	RATE	TABLE	PG
Jan. 1, 1991-Mar. 31, 1991	13%	31	585
Apr. 1, 1991-Jun. 30, 1991	12%	29	583
Jul. 1, 1991-Sep. 30, 1991	12%	29	583
Oct. 1, 1991-Dec. 31, 1991	12%	29	583
Jan. 1, 1992-Mar. 31, 1992	11%	75	629
Apr. 1, 1992-Jun. 30, 1992	10%	73	627
Jul. 1, 1992-Sep. 30, 1992	10%	73	627
Oct. 1, 1992-Dec. 31, 1992	9%	71	625
Jan. 1, 1993-Mar. 31, 1993	9%	23	577
Apr. 1, 1993-Jun. 30, 1993	9%	23	577
Jul. 1, 1993-Sep. 30, 1993	9%	23	577
Oct. 1, 1993-Dec. 31, 1993	9%	23	577
Jan. 1, 1994-Mar. 31, 1994	9%	23	577
Apr. 1, 1994-Jun. 30, 1994	9%	23	577
Jul. 1, 1994-Sep. 30, 1994	10%	25	579
Oct. 1, 1994-Dec. 31, 1994	11%	27	581
Jan. 1, 1995-Jun. 30, 1995	11%	27	581
Apr. 1, 1995-Jun. 30, 1995	12%	29	583
Jul. 1, 1995-Sep. 30, 1995	11%	27	581
Oct. 1, 1995-Dec. 31, 1995	11%	27	581
Jan. 1, 1996-Mar. 31, 1996	11%	75	629
Apr. 1, 1996-Jun. 30, 1996	10%	73	627
Jul. 1, 1996-Sep. 30, 1996	11%	75	629
Oct. 1, 1996-Dec. 31, 1996	11%	75	629
Jan. 1, 1997-Mar. 31, 1997	11%	27	581
Apr. 1, 1997-Jun. 30, 1997	11%	27	581
Jul. 1, 1997-Sep. 30, 1997	11%	27	581
Oct. 1, 1997-Dec. 31, 1997	11%	27	581
Jan. 1, 1998-Mar. 31, 1998	11%	27	581
Apr. 1, 1998-Jun. 30, 1998	10%	25	579
Jul. 1, 1998-Sep. 30, 1998	10%	25	579
Oct. 1, 1998-Dec. 31, 1998	10%	25	579
Jan. 1, 1999-Mar. 31, 1999	9%	23	577
Apr. 1, 1999-Jun. 30, 1999	10%	25	579
Jul. 1, 1999-Sep. 30, 1999	10%	25	579
Oct. 1, 1999-Dec. 31, 1999	10%	25	579
Jan. 1, 2000-Mar. 31, 2000	10%	73	627
Apr. 1, 2000-Jun. 30, 2000	11%	75	629

Jul. 1, 2000–Sep. 30, 2000	11%	75	629
Oct. 1, 2000–Dec. 31, 2000	11%	75	629
Jan. 1, 2001–Mar. 31, 2001	11%	27	581
Apr. 1, 2001–Jun. 30, 2001	10%	25	579
Jul. 1, 2001–Sep. 30, 2001	9%	23	577
Oct. 1, 2001–Dec. 31, 2001	9%	23	577
Jan. 1, 2002–Mar. 31, 2002	8%	21	575
Apr. 1, 2002–Sep. 30, 2002	8%	21	575
Jul. 1, 2002–Sep. 30, 2002	8%	21	575
Oct. 1, 2002–Dec. 31, 2002	8%	21	575
Jan. 1, 2003–Mar. 31, 2003	7%	19	573
Apr. 1, 2003–Jun. 30, 2003	7%	19	573
Jul. 1, 2003–Sep. 30, 2003	7%	19	573
Oct. 1, 2003–Dec. 31, 2003	6%	17	571
Jan. 1, 2004–Mar. 31, 2004	6%	65	619
Apr. 1, 2004–Jun. 30, 2004	7%	67	621
Jul. 1, 2004–Sep. 30, 2004	6%	65	619
Oct. 1, 2004–Dec. 31, 2004	7%	67	621
Jan. 1, 2005–Mar. 31, 2005	7%	19	573
Apr. 1, 2005–Jun. 30, 2005	8%	21	575
Jul. 1, 2005–Sep. 30, 2005	8%	21	575
Oct. 1, 2005–Dec. 31, 2005	9%	23	577
Jan. 1, 2006–Mar. 31, 2006	9%	23	577
Apr. 1, 2006–Jun. 30, 2006	9%	23	577
Jul. 1, 2006–Sep. 30, 2006	10%	25	579
Oct. 1, 2006–Dec. 31, 2006	10%	25	579
Jan. 1, 2007–Mar. 31, 2007	10%	25	579
Apr. 1, 2007–Jun. 30, 2007	10%	25	579
Jul. 1, 2007–Sep. 30, 2007	10%	25	579
Oct. 1, 2007–Dec. 31, 2007	10%	25	579
Jan. 1, 2008–Mar. 31, 2008	9%	71	625
Apr. 1, 2008–Sep. 30, 2008	8%	69	623
Jul. 1, 2008–Sep. 30, 2008	7%	67	621
Oct. 1, 2008–Dec. 31, 2008	8%	69	623
Jan. 1, 2009–Mar. 31, 2009	7%	19	573
Apr. 1, 2009–Jun. 30, 2009	6%	17	571
Jul. 1, 2009–Sep. 30, 2009	6%	17	571
Oct. 1, 2009–Dec. 31, 2009	6%	17	571
Jan. 1, 2010–Mar. 31, 2010	6%	17	571
Apr. 1, 2010–Jun. 30, 2010	6%	17	571
Jul. 1, 2010–Sep. 30, 2010	6%	17	571
Oct. 1, 2010–Dec. 31, 2010	6%	17	571
Jan. 1, 2011–Mar. 31, 2011	5%	15	569
Apr. 1, 2011–Jun. 30, 2011	6%	17	571
Jul. 1, 2011–Sep. 30, 2011	6%	17	571
Oct. 1, 2011–Dec. 31, 2011	5%	15	569
Jan. 1, 2012–Mar. 31, 2012	5%	63	617

Apr. 1, 2012–Jun. 30, 2012	5%	63	617
Jul. 1, 2012–Sep. 30, 2012	5%	63	617
Oct. 1, 2012–Dec. 31, 2012	5%	63	617
Jan. 1, 2013–Mar. 31, 2013	5%	15	569
Apr. 1, 2013–Jun. 30, 2013	5%	15	569
Jul. 1, 2013–Sep. 30, 2013	5%	15	569
Oct. 1, 2013–Dec. 31, 2013	5%	15	569
Jan. 1, 2014–Mar. 31, 2014	5%	15	569
Apr. 1, 2014–Jun. 30, 2014	5%	15	569
Jul. 1, 2014–Sep. 30, 2014	5%	15	569
Oct. 1, 2014–Dec. 31, 2014	5%	15	569
Jan. 1, 2015–Mar. 31, 2015	5%	15	569
Apr. 1, 2015–Jun. 30, 2015	5%	15	569
Jul. 1, 2015–Sep. 30, 2015	5%	15	569
Oct. 1, 2015–Dec. 31, 2015	5%	15	569
Jan. 1, 2016–Mar. 31, 2016	5%	63	617
Apr. 1, 2016–Jun. 30, 2016	6%	65	619
Jul. 1, 2016–Sep. 30, 2016	6%	65	619
Oct. 1, 2016–Dec. 31, 2016	6%	65	619
Jan. 1, 2017–Mar. 31, 2017	6%	17	571
Apr. 1, 2017–Jun. 30, 2017	6%	17	571
Jul. 1, 2017–Sep. 30, 2017	6%	17	571
Oct. 1, 2017–Dec. 31, 2017	6%	17	571
Jan. 1, 2018–Mar. 31, 2018	6%	17	571
Apr. 1, 2018–Jun. 30, 2018	7%	19	573
Jul. 1, 2018–Sep. 30, 2018	7%	19	573
Oct. 1, 2018–Dec. 31, 2018	7%	19	573
Jan. 1, 2019–Mar. 31, 2019	8%	21	575
Apr. 1, 2019–Jun. 30, 2019	8%	21	575
Jul. 1, 2019–Sep. 30, 2019	7%	19	573
Oct. 1, 2019–Dec. 31, 2019	7%	19	573
Jan. 1, 2020–Mar. 31, 2020	7%	67	621
Apr. 1, 2020–Jun. 30, 2020	7%	67	621
Jul. 1, 2020–Sep. 30, 2020	5%	63	617
Oct. 1, 2020–Dec. 31, 2020	5%	63	617
Jan. 1, 2021–Mar. 31, 2021	5%	15	569
Apr. 1, 2021–Jun. 30, 2021	5%	15	569
Jul. 1, 2021–Sep. 30, 2021	5%	15	569
Oct. 1, 2021–Dec. 31, 2021	5%	15	569
Jan. 1, 2022–Mar. 31, 2022	5%	15	569
Apr. 1, 2022–Jun. 30, 2022	6%	17	571
Jul. 1, 2022–Sep. 30, 2022	7%	19	573
Oct. 1, 2022–Dec. 31, 2022	8%	21	575
Jan. 1, 2023–Mar. 31, 2023	9%	23	577
Apr. 1, 2023–Jun. 30, 2023	9%	23	577
Jul. 1, 2023–Sep. 30, 2023	9%	23	577
Oct. 1, 2023–Dec. 31, 2023	10%	25	579
Jan. 1, 2024–Mar. 31, 2024	10%	73	627
Apr. 1, 2024–Jun. 30, 2024	10%	73	627
Jul. 1, 2024–Sep. 30, 2024	10%	73	627
Oct. 1, 2024–Dec. 31, 2024	10%	73	627

Jan. 1, 2025–Mar. 31, 2025

9%

23

577

TABLE OF INTEREST RATES FOR CORPORATE  
OVERPAYMENTS EXCEEDING \$10,000

FROM JANUARY 1, 1995 - PRESENT

	1995-1	C.B.	
	RATE	TABLE	PG
Jan. 1, 1995-Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995-Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995-Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995-Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996-Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996-Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996-Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996-Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997-Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997-Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997-Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997-Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998-Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998-Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998-Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998-Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999-Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999-Sep. 30, 1999	5.5%	16	570
Jul. 1, 1999-Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999-Dec. 31, 1999	5.5%	16	570
Jan. 1, 2000-Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000-Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000-Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000-Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001-Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001-Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001-Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001-Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002-Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002-Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002-Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002-Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003-Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003-Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003-Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003-Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004-Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004-Jun. 30, 2004	2.5%	58	612
Jul. 1, 2004-Sep. 30, 2004	1.5%	56	610



Oct. 1, 2004–Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005–Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005–Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005–Sep. 30, 2005	3.5%	12	566
Oct. 1, 2005–Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006–Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006–Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006–Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006–Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007–Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007–Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007–Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007–Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008–Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008–Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008–Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008–Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009–Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009–Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009–Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009–Dec. 31, 2009	1.5%	8	562
Jan. 1, 2010–Mar. 31, 2010	1.5%	8	562
Apr. 1, 2010–Jun. 30, 2010	1.5%	8	562
Jul. 1, 2010–Sep. 30, 2010	1.5%	8	562
Oct. 1, 2010–Dec. 31, 2010	1.5%	8	562
Jan. 1, 2011–Mar. 31, 2011	0.5%*		
Apr. 1, 2011–Jun. 30, 2011	1.5%	8	562
Jul. 1, 2011–Sep. 30, 2011	1.5%	8	562
Oct. 1, 2011–Dec. 31, 2011	0.5%*		
Jan. 1, 2012–Mar. 31, 2012	0.5%*		
Apr. 1, 2012–Jun. 30, 2012	0.5%*		
Jul. 1, 2012–Sep. 30, 2012	0.5%*		
Oct. 1, 2012–Dec. 31, 2012	0.5%*		
Jan. 1, 2013–Mar. 31, 2013	0.5%*		
Apr. 1, 2013–Jun. 30, 2013	0.5%*		
Jul. 1, 2013–Sep. 30, 2013	0.5%*		
Oct. 1, 2013–Dec. 31, 2013	0.5%*		
Jan. 1, 2014–Mar. 31, 2014	0.5%*		
Apr. 1, 2014–Jun. 30, 2014	0.5%*		
Jul. 1, 2014–Sep. 30, 2014	0.5%*		

Oct. 1, 2014--Dec. 31, 2014	0.5%*		
Jan. 1, 2015--Mar. 31, 2015	0.5%*		
Apr. 1, 2015--Jun. 30, 2015	0.5%*		
Jul. 1, 2015--Sep. 30, 2015	0.5%*		
Oct. 1, 2015--Dec. 31, 2015	0.5%*		
Jan. 1, 2016--Mar. 31, 2016	0.5%*		
Apr. 1, 2016--Jun. 30, 2016	1.5%	56	610
Jul. 1, 2016--Sep. 30, 2016	1.5%	56	610
Oct. 1, 2016--Dec. 31, 2016	1.5%	56	610
Jan. 1, 2017--Mar. 31, 2017	1.5%	8	562
Apr. 1, 2017--Jun. 30, 2017	1.5%	8	562
Jul. 1, 2017--Sep. 30, 2017	1.5%	8	562
Oct. 1, 2017--Dec. 31, 2017	1.5%	8	562
Jan. 1, 2018--Mar. 31, 2018	1.5%	8	562
Apr. 1, 2018--Jun. 30, 2018	2.5%	10	564
Jul. 1, 2018--Sep. 30, 2018	2.5%	10	564
Oct. 1, 2018--Dec. 31, 2018	2.5%	10	564
Jan. 1, 2019--Mar. 31, 2019	3.5%	12	566
Apr. 1, 2019--Jun. 30, 2019	3.5%	12	566
Jul. 1, 2019--Sep. 30, 2019	2.5%	10	564
Oct. 1, 2019--Dec. 31, 2019	2.5%	10	564
Jan. 1, 2020--Mar. 31, 2020	2.5%	58	612
Apr. 1, 2020--Jun. 30, 2020	2.5%	58	612
Jul. 1, 2020--Sep. 30, 2020	0.5%*		
Oct. 1, 2020--Dec. 31, 2020	0.5%*		
Jan. 1, 2021--Mar. 31, 2021	0.5%*		
Apr. 1, 2021--Jun. 30, 2021	0.5%*		
Jul. 1, 2021--Sep. 30, 2021	0.5%*		
Oct. 1, 2021--Dec. 31, 2021	0.5%*		
Jan. 1, 2022--Mar. 31, 2022	0.5%*		
Apr. 1, 2022--Jun. 30, 2022	1.5%	8	562
Jul. 1, 2022--Sep. 30, 2022	2.5%	10	564
Oct. 1, 2022--Dec. 31, 2022	3.5%	12	566
Jan. 1, 2023--Mar. 31, 2023	4.5%	14	568
Apr. 1, 2023--Jun. 30, 2023	4.5%	14	568
Jul. 1, 2023--Sep. 30, 2023	4.5%	14	568
Oct. 1, 2023--Dec. 31, 2023	5.5%	16	570
Jan. 1, 2024--Mar. 31, 2024	5.5%	64	618
Apr. 1, 2024--Jun. 30, 2024	5.5%	64	618
Jul. 1, 2024--Sep. 30, 2024	5.5%	64	618
Oct. 1, 2024--Dec. 31, 2024	5.5%	64	618
Jan. 1, 2025--Mar. 31, 2025	4.5%	14	568

---

\* The asterisk reflects the interest factors for daily compound interest for annual rates of 0.5 percent published in Appendix A of this Revenue Ruling.