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Internal Revenue Bulletin: 2017-26

June 26, 2017

Rev. Rul. 2017-13

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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 April 2017 is the rate published in Revenue Ruling 2017-11, 2017-19 IRB 1230, to take effect beginning May 1, 2017. The federal short-term rate, rounded to the nearest full percent, based on daily

compounding determined during the month of April 2017 is 1 percent. Accordingly, an overpayment rate of 4 percent (3 percent in the case of a corporation) and an underpayment rate of 4 percent are established for the calendar quarter beginning July 1, 2017. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning July 1, 2017 is 1.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning July 1, 2017, is 6 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 4 percent rate also applies to estimated tax underpayments for the third calendar quarter beginning July 1, 2017. In addition, pursuant to section 6603(d)(4), the rate of interest on section 6603 deposits is 1 percent for the third calendar quarter in 2017.

Interest factors for daily compound interest for annual rates of 1.5 percent, 3 percent, 4 percent and 6 percent are published in Tables 8, 11, 13 and 17 of Rev. Proc. 95-17, 1995-1 C.B. 562, 565, 567 and 571.

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 Richard Duenas of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this revenue ruling, contact Mr. Duenas at (202) 317-6877 (not a toll-free number).

APPENDIX A

365 Day Year

0.5% Compound Rate 184 Days

Days	Days	Factor	Days	Factor	Days	Factor
1	63	0.000013699	63	0.000863380	125	0.001713784
2	64	0.000027397	64	0.000877091	126	0.001727506
3	65	0.000041096	65	0.000890801	127	0.001741228
4	66	0.000054796	66	0.000904512	128	0.001754951
5	67	0.000068495	67	0.000918223	129	0.001768673
6	68	0.000082195	68	0.000931934	130	0.001782396
7	69	0.000095894	69	0.000945646	131	0.001796119
8	70	0.000109594	70	0.000959357	132	0.001809843
9	71	0.000123294	71	0.000973069	133	0.001823566
10	72	0.000136995	72	0.000986781	134	0.001837290
11	73	0.000150695	73	0.001000493	135	0.001851013
12	74	0.000164396	74	0.001014206	136	0.001864737
13	75	0.000178097	75	0.001027918	137	0.001878462
14	76	0.000191798	76	0.001041631	138	0.001892186
15	77	0.000205499	77	0.001055344	139	0.001905910
16	78	0.000219201	78	0.001069057	140	0.001919635
17	79	0.000232902	79	0.001082770	141	0.001933360
18	80	0.000246604	80	0.001096484	142	0.001947085
19	81	0.000260306	81	0.001110197	143	0.001960811

20	0.000274008 82	0.001123911 144	0.001974536
21	0.000287711 83	0.001137625 145	0.001988262
22	0.000301413 84	0.001151339 146	0.002001988
23	0.000315116 85	0.001165054 147	0.002015714
24	0.000328819 86	0.001178768 148	0.002029440
25	0.000342522 87	0.001192483 149	0.002043166
26	0.000356225 88	0.001206198 150	0.002056893
27	0.000369929 89	0.001219913 151	0.002070620
28	0.000383633 90	0.001233629 152	0.002084347
29	0.000397336 91	0.001247344 153	0.002098074
30	0.000411041 92	0.001261060 154	0.002111801
31	0.000424745 93	0.001274776 155	0.002125529
32	0.000438449 94	0.001288492 156	0.002139257
33	0.000452154 95	0.001302208 157	0.002152985
34	0.000465859 96	0.001315925 158	0.002166713
35	0.000479564 97	0.001329641 159	0.002180441
36	0.000493269 98	0.001343358 160	0.002194169
37	0.000506974 99	0.001357075 161	0.002207898
38	0.000520680 100	0.001370792 162	0.002221627
39	0.000534386 101	0.001384510 163	0.002235356
40	0.000548092 102	0.001398227 164	0.002249085
41	0.000561798 103	0.001411945 165	0.002262815
42	0.000575504 104	0.001425663 166	0.002276544
43	0.000589211 105	0.001439381 167	0.002290274
44	0.000602917 106	0.001453100 168	0.002304004
45	0.000616624 107	0.001466818 169	0.002317734
46	0.000630331 108	0.001480537 170	0.002331465
47	0.000644039 109	0.001494256 171	0.002345195
48	0.000657746 110	0.001507975 172	0.002358926
49	0.000671454 111	0.001521694 173	0.002372657
50	0.000685161 112	0.001535414 174	0.002386388
51	0.000698869 113	0.001549133 175	0.002400120
52	0.000712578 114	0.001562853 176	0.002413851
53	0.000726286 115	0.001576573 177	0.002427583
54	0.000739995 116	0.001590293 178	0.002441315
55	0.000753703 117	0.001604014 179	0.002455047
56	0.000767412 118	0.001617734 180	0.002468779
57	0.000781121 119	0.001631455 181	0.002482511
58	0.000794831 120	0.001645176 182	0.002496244
59	0.000808540 121	0.001658897 183	0.002509977
60	0.000822250 122	0.001672619 184	0.002523710
61	0.000835960 123	0.001686340	
62	0.000849670 124	0.001700062	

366 Day Year

0.5% Compound Rate 184 Days

	Days	Factor	Days	Factor	Days	Factor
1		0.000013661	63	0.000861020	125	0.001709097
2		0.000027323	64	0.000874693	126	0.001722782
3		0.000040984	65	0.000888366	127	0.001736467
4		0.000054646	66	0.000902040	128	0.001750152
5		0.000068308	67	0.000915713	129	0.001763837
6		0.000081970	68	0.000929387	130	0.001777522
7		0.000095632	69	0.000943061	131	0.001791208
8		0.000109295	70	0.000956735	132	0.001804893
9		0.000122958	71	0.000970409	133	0.001818579
10		0.000136620	72	0.000984084	134	0.001832265
11		0.000150283	73	0.000997758	135	0.001845951
12		0.000163947	74	0.001011433	136	0.001859638
13		0.000177610	75	0.001025108	137	0.001873324
14		0.000191274	76	0.001038783	138	0.001887011
15		0.000204938	77	0.001052459	139	0.001900698
16		0.000218602	78	0.001066134	140	0.001914385
17		0.000232266	79	0.001079810	141	0.001928073
18		0.000245930	80	0.001093486	142	0.001941760
19		0.000259595	81	0.001107162	143	0.001955448
20		0.000273260	82	0.001120839	144	0.001969136
21		0.000286924	83	0.001134515	145	0.001982824
22		0.000300590	84	0.001148192	146	0.001996512
23		0.000314255	85	0.001161869	147	0.002010201
24		0.000327920	86	0.001175546	148	0.002023889
25		0.000341586	87	0.001189223	149	0.002037578
26		0.000355252	88	0.001202900	150	0.002051267
27		0.000368918	89	0.001216578	151	0.002064957
28		0.000382584	90	0.001230256	152	0.002078646
29		0.000396251	91	0.001243934	153	0.002092336
30		0.000409917	92	0.001257612	154	0.002106025
31		0.000423584	93	0.001271291	155	0.002119715
32		0.000437251	94	0.001284969	156	0.002133405
33		0.000450918	95	0.001298648	157	0.002147096
34		0.000464586	96	0.001312327	158	0.002160786
35		0.000478253	97	0.001326006	159	0.002174477
36		0.000491921	98	0.001339685	160	0.002188168
37		0.000505589	99	0.001353365	161	0.002201859
38		0.000519257	100	0.001367044	162	0.002215550
39		0.000532925	101	0.001380724	163	0.002229242
40		0.000546594	102	0.001394404	164	0.002242933

41	0.000560262	103	0.001408085	165	0.002256625
42	0.000573931	104	0.001421765	166	0.002270317
43	0.000587600	105	0.001435446	167	0.002284010
44	0.000601269	106	0.001449127	168	0.002297702
45	0.000614939	107	0.001462808	169	0.002311395
46	0.000628608	108	0.001476489	170	0.002325087
47	0.000642278	109	0.001490170	171	0.002338780
48	0.000655948	110	0.001503852	172	0.002352473
49	0.000669618	111	0.001517533	173	0.002366167
50	0.000683289	112	0.001531215	174	0.002379860
51	0.000696959	113	0.001544897	175	0.002393554
52	0.000710630	114	0.001558580	176	0.002407248
53	0.000724301	115	0.001572262	177	0.002420942
54	0.000737972	116	0.001585945	178	0.002434636
55	0.000751643	117	0.001599628	179	0.002448331
56	0.000765315	118	0.001613311	180	0.002462025
57	0.000778986	119	0.001626994	181	0.002475720
58	0.000792658	120	0.001640678	182	0.002489415
59	0.000806330	121	0.001654361	183	0.002503110
60	0.000820003	122	0.001668045	184	0.002516806
61	0.000833675	123	0.001681729		
62	0.000847348	124	0.001695413		

TABLE OF INTEREST RATES

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

OVERPAYMENTS AND UNDERPAYMENTS

In 1995-1 C.B.

PERIOD	RATE 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—Jun. 30, 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

1995–1 C.B.

	RATE 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

TABLE OF INTEREST RATES

FROM JANUARY 1, 1999 - PRESENT
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS
OVERPAYMENTS UNDERPAYMENTS

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. 31, 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

TABLE OF INTEREST RATES FOR
LARGE CORPORATE UNDERPAYMENTS
FROM JANUARY 1, 1991 - PRESENT
 1995–1 C.B.

	RATE TABLE PAGE		
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—Mar. 31, 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—Jun. 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—Jun. 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

TABLE OF INTEREST RATES FOR CORPORATE

OVERPAYMENTS EXCEEDING \$10,000
 FROM JANUARY 1, 1995 – PRESENT
 1995–1 C.B.

		RATE TABLE PAGE
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—Jun. 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

* 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.

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