

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

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--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. RATE	TABLE	PG	1995-1 C.B. 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
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

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. 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
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

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--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
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

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--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
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%*		

* 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.