



























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

	14						
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	

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
Oct. 1, 2020--Dec. 31, 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%*		
Oct. 1, 2020--Dec. 31, 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.