

INTEREST RATES FOR INCOME AND FRANCHISE TAXES			
Period		Personal Underpayment and Overpayment/Corporate Underpayment	Corporate Overpayment
From:	Through:	Interest Rate	Interest Rate
July 1, 2017	Dec. 31, 2017	4 percent per year	1 percent per year
Jan. 1, 2017	June 30, 2017	4 percent per year	0 percent per year
July 1, 2012	Dec. 31, 2016	3 percent per year	0 percent per year
Jan. 1, 2012	June 30, 2012	4 percent per year	0 percent per year
July 1, 2011	Dec. 31, 2011	3 percent per year	0 percent per year
Jan. 1, 2010	June 30, 2011	4 percent per year	0 percent per year
July 1, 2009	Dec. 31, 2009	5 percent per year	0 percent per year
Jan. 1, 2009	June 30, 2009	5 percent per year	2 percent per year
July 1, 2008	Dec. 31, 2008	7 percent per year	3 percent per year
Jan. 1, 2007	June 30, 2008	8 percent per year	5 percent per year
July 1, 2006	Dec. 31, 2006	7 percent per year	4 percent per year
Jan. 1, 2006	June 30, 2006	6 percent per year	3 percent per year
July 1, 2005	Dec. 31, 2005	5 percent per year	2 percent per year
July 1, 2004	June 30, 2005	4 percent per year	1 percent per year
July 1, 2003	June 30, 2004	5 percent per year	1 percent per year
July 1, 2002	June 30, 2003	6 percent per year	2 percent per year
Jan. 1, 2002	June 30, 2002	7 percent per year	7 percent per year
Jan. 1, 2001	Dec. 31, 2001	9 percent per year	9 percent per year
Jan. 1, 2000	Dec. 31, 2000	8 percent per year	8 percent per year
July 1, 1999	Dec. 31, 1999	7 percent per year	7 percent per year
Jan. 1, 1999	June 30, 1999	8 percent per year	8 percent per year
July 1, 1995	Dec. 31, 1998	9 percent per year	9 percent per year
Jan. 1, 1995	June 30, 1995	8 percent per year	8 percent per year
July 1, 1993	Dec. 31, 1994	7 percent per year	7 percent per year
Jan. 1, 1993	June 30, 1993	8 percent per year	8 percent per year
July 1, 1992	Dec. 31, 1992	9 percent per year	9 percent per year
July 1, 1991	June 30, 1992	10 percent per year	10 percent per year
Jan. 1, 1990	June 30, 1991	11 percent per year	11 percent per year
July 1, 1989	Dec. 31, 1989	12 percent per year	12 percent per year
Oct. 1, 1988	June 30, 1989	11 percent per year	11 percent per year
Apr. 1, 1988	Sept. 30, 1988	10 percent per year	10 percent per year
Jan. 1, 1988	Mar. 31, 1988	11 percent per year	11 percent per year
Oct. 1, 1987	Dec. 31, 1987	10 percent per year	10 percent per year
Jan. 1, 1987	Sept. 30, 1987	8 percent per year	8 percent per year
July 1, 1986	Dec. 31, 1986	9 percent per year	9 percent per year
Jan. 1, 1986	June 30, 1986	10 percent per year	10 percent per year
July 1, 1985	Dec. 31, 1985	11 percent per year	11 percent per year

