

## IRS Interest Rates

1991 to Present

Period	Overpayments	Underpayments
<b>2018</b>		
October 1, 2018 – December 31, 2018	5%	5%
July 1, 2018 – September 30, 2018	5%	5%
April 1, 2018 – June 30, 2018	5%	5%
January 1, 2018 - March 31, 2018	4%	4%
<b>2017</b>		
October 1, 2017 – December 31, 2017	4%	4%
July 1, 2017 – September 30, 2017	4%	4%
April 1, 2017 – June 30, 2017	4%	4%
January 1, 2017 - March 31, 2017	4%	4%
<b>2016</b>		
October 1, 2016 – December 31, 2016	4%	4%
July 1, 2016 – September 30, 2016	4%	4%
April 1, 2016 – June 30, 2016	4%	4%
January 1, 2016 - March 31, 2016	3%	3%
<b>2015</b>		
October 1, 2015 – December 31, 2015	3%	3%
July 1, 2015 – September 30, 2015	3%	3%
April 1, 2015 – June 30, 2015	3%	3%
January 1, 2015 - March 31, 2015	3%	3%
<b>2014</b>		
October 1, 2014 – December 31, 2014	3%	3%
July 1, 2014 – September 30, 2014	3%	3%

Period	Overpayments	Underpayments
April 1, 2014 – June 30, 2014	3%	3%
January 1, 2014 - March 31, 2014	3%	3%
<b>2013</b>		
October 1, 2013 – December 31, 2013	3%	3%
July 1, 2013 – September 30, 2013	3%	3%
April 1, 2013 – June 30, 2013	3%	3%
January 1, 2013 - March 31, 2013	3%	3%
<b>2012</b>		
October 1, 2012 – December 31, 2012	3%	3%
July 1, 2012 - September 30, 2012	3%	3%
April 1, 2012 - June 30, 2012	3%	3%
January 1, 2012 - March 31, 2012	3%	3%
<b>2011</b>		
October 1, 2011 - December 31, 2011	3%	3%
July 1, 2011 - September 30, 2011	4%	4%
April 1, 2011 - June 30, 2011	4%	4%
January 1, 2011 - March 31, 2011	3%	3%
<b>2010</b>		
October 1, 2010 - December 31, 2010	4%	4%
July1, 2010 - September 30, 2010	4%	4%
April 1, 2010 - June 30, 2010	4%	4%
January 1, 2010 - March 31, 2010	4%	4%
<b>2009</b>		
October 1 - December 31, 2009	4%	4%
July 1 - September 30, 2009	4%	4%
April 1 - June 30, 2009	4%	4%

Period	Overpayments	Underpayments
January 1 - March 31, 2009	5%	5%
<b>2008</b>		
October 1 - December 31, 2008	6%	6%
July 1 - September 30, 2008	5%	5%
April 1 - June 30, 2008	6%	6%
January 1 - March 31, 2008	7%	7%
<b>2007</b>		
October 1 - December 31, 2007	8%	8%
July 1 - September 30, 2007	8%	8%
April 1 - June 30, 2007	8%	8%
January 1 - March 31, 2007	8%	8%
<b>2006</b>		
October 1 - December 31, 2006	8%	8%
July 1 - September 30, 2006	8%	8%
April 1 - June 30, 2006	7%	7%
January 1 - March 31, 2006	7%	7%
<b>2005</b>		
October 1 - December 31, 2005	7%	7%
July 1 - September 30, 2005	6%	6%
April 1 - June 30, 2005	6%	6%
January 1 - March 31, 2005	5%	5%
<b>2004</b>		
October 1 - December 31, 2004	5%	5%
July 1 - September 30, 2004	4%	4%
April 1 - June 30, 2004	5%	5%
January 1 - March 31, 2004	4%	4%

Period	Overpayments	Underpayments
<b>2003</b>		
October 1 - December 31, 2003	4%	4%
July 1 - September 30, 2003	5%	5%
April 1 - June 30, 2003	5%	5%
January 1 - March 31, 2003	5%	5%
<b>2002</b>		
October 1 - December 31, 2002	6%	6%
July 1 - September 30, 2002	6%	6%
April 1 - June 30, 2002	6%	6%
January 1 - March 31, 2002	6%	6%
<b>2001</b>		
October 1 - December 31, 2001	7%	7%
July 1 - September 30, 2001	7%	7%
April 1 - June 30, 2001	8%	8%
January - March 31, 2001	9%	9%
<b>2000</b>		
October 1 - December 31, 2000	9%	9%
July 1 - September 30, 2000	9%	9%
April 1 - June 30, 2000	9%	9%
January 1 - March 31, 2000	8%	8%
<b>1999</b>		
October 1 - December 31, 1999	8%	8%
July 1 - September 30, 1999	8%	8%
April 1 - June 30, 1999	8%	8%
January - March 31, 1999	7%	7%
<b>1998</b>		

<b>Period</b>	<b>Overpayments</b>	<b>Underpayments</b>
October 1 - December 31, 1998	7%	8%
July 1 - September 30, 1998	7%	8%
April 1 - June 30, 1998	7%	8%
January 1 - March 31, 1998	8%	9%
<b>1997</b>		
October 1 - December 31, 1997	8%	9%
July 1 - September 30, 1997	8%	9%
April 1 - June 30, 1997	8%	9%
January 1 - March 31, 1997	8%	9%
<b>1996</b>		
October 1 - December 31, 1996	8%	9%
July 1 - September 30, 1996	8%	9%
April 1 - June 30, 1996	7%	8%
January 1 - March 31, 1996	8%	9%
<b>1995</b>		
October 1 - December 31, 1995	8%	9%
July 1 - September 30, 1995	8%	9%
April 1 - June 30, 1995	9%	10%
January 1 - March 31, 1995	8%	9%
<b>1994</b>		
October 1 - December 31, 1994	8%	9%
July 1 - September 30, 1994	7%	8%
April 1 - June 30, 1994	6%	7%
January 1 - March 31, 1994	6%	7%
<b>1993</b>		
October 1 - December 31, 1993	6%	7%

<b>Period</b>	<b>Overpayments</b>	<b>Underpayments</b>
July 1 - September 30, 1993	6%	7%
April 1 - June 30, 1993	6%	7%
January 1 - March 31, 1993	6%	7%
<b>1992</b>		
October 1 - December 31, 1992	6%	7%
July 1 - September 30, 1992	7%	8%
April 1 - June 30, 1992	7%	8%
January 1 - March 31, 1992	8%	9%
<b>1991</b>		
October 1 - December 31, 1991	9%	10%
July 1 - September 30, 1991	9%	10%
April 1 - June 30, 1991	9%	10%
January 1 - March 31, 1991	10%	11%