



IR-2015-106: Interest Rates Remain the Same for the Fourth Quarter of 2015

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Interest Rates Remain the Same for the Fourth Quarter of 2015

WASHINGTON – The Internal Revenue Service today announced that interest rates will remain the same for the calendar quarter beginning October 1, 2015. The rates will be:

- three (3) percent for overpayments [two (2) percent in the case of a corporation];
- one-half (0.5) percent for the portion of a corporate overpayment exceeding \$10,000
- three (3) percent for underpayments; and
- five (5) percent for large corporate underpayments.

Under the Internal Revenue Code, the rate of interest is determined on a quarterly basis. For taxpayers other than corporations, the overpayment and underpayment rate is the federal short-term rate plus 3 percentage points.

Generally, in the case of a corporation, the underpayment rate is the federal short-term rate plus 3 percentage points and the overpayment rate is the federal short-term rate plus 2 percentage points. The rate for large corporate underpayments is the federal short-term rate plus 5 percentage points. The rate on the portion of a corporate overpayment of tax exceeding \$10,000 for a

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taxable period is the federal short-term rate plus one-half (0.5) of a percentage point.

The interest rates announced today are computed from the federal short-term rate determined during July 1 2015 to take effect Aug. 1, 2015, based on daily compounding.

[Revenue Ruling 2015-17](#) announcing the rates of interest is attached and will appear in Internal Revenue Bulletin 2015-39, dated Sept. 28, 2015.

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