



# IR-2015-84: Interest Rates Remain the Same for the Third Quarter of 2015

*Internal Revenue Service (IRS) sent this bulletin at 06/04/2015 11:05 AM EDT*



IRS Newswire

June 4, 2015

## News Essentials

[What's Hot](#)

[News Releases](#)

[IRS - The Basics](#)

[IRS Guidance](#)

[Media Contacts](#)

[Facts & Figures](#)

[Around The Nation](#)

[e-News Subscriptions](#)

## The Newsroom Topics

[Multimedia Center](#)

[Noticias en Español](#)

[Radio PSAs](#)

[Tax Scams](#)

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[Armed Forces](#)

[Latest News Home](#)

## Issue Number: IR-2015-84 Inside This Issue

### Interest Rates Remain the Same for the Third Quarter of 2015

WASHINGTON – The Internal Revenue Service today announced that interest rates will remain the same for the calendar quarter beginning July 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

**IRS Resources**

[Compliance & Enforcement](#)

[Contact My Local Office](#)

[Filing Options](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[News](#)

[Taxpayer Advocate](#)

[Where to File](#)

[IRS Social Media](#)

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 April 2015 to take effect May 1, 2015, based on daily compounding.

[Revenue Ruling 2015-12](#) announcing the rates of interest is attached and will appear in Internal Revenue Bulletin 2015-26, dated June 29, 2015.

[Back to Top](#)

Thank you for subscribing to the IRS Newswire, an IRS e-mail service.

If you know someone who might want to subscribe to this mailing list, please forward this message to them so they can [subscribe](#).

This message was distributed automatically from the mailing list IRS Newswire. **Please Do Not Reply To This Message.**