

## Interest Rate Changes for Q1 2019

### Interest Rates

<i>Interest Table</i>	<i>Under</i>	<i>LCU</i>	<i>Over</i>	<i>GATT</i>	<i>Comments</i>
Federal - Corporate	6%	8%	5%	3.5%	Effective 01/01/2019
Federal	6%		6%		Effective 01/01/2019
Federal - Short Term Rate	0%		3%		Effective 01/01/2019

Alabama	6%	8%	6%		Effective 01/01/2019
Alaska	7.75%		7.75%		<b>Effective 07/01/2018</b>
Alaska	8%		8%		<b>Effective 10/01/2018</b>
Alaska - Oil and Gas Production	7.75%		7.75%		<b>Effective 07/01/2018</b>
Alaska - Oil and Gas Production	8%		8%		<b>Effective 10/01/2018</b>
Arizona	6%		6%		Effective 01/01/2019
California - Corporate	5%	7%	2%		Effective 01/01/2019
California	5%		5%		Effective 01/01/2019
California - Sales and Use	7%		2%		Effective 01/01/2019
Florida - Corporate	9%		9%		Effective 01/01/2019
Florida - Miscellaneous Taxes	9%		9%		Effective 01/01/2019
Idaho	5%		5%		Effective 01/01/2019
Illinois	6%		6%		Effective 01/01/2019
Illinois - Tax Amnesty (Miss Deadline)	12%		6%		Effective 01/01/2019
Kentucky	7%		3%		Effective 01/01/2019
Minnesota	5%		5%		Effective 01/01/2019
Mississippi	6%		6%		Effective 01/01/2019
North Carolina	6%		6%		Effective 01/01/2019
Nebraska	5%		5%		Effective 01/01/2019
New Hampshire	7%		4%		Effective 01/01/2019
New Jersey	8.25%		5.25%		Effective 01/01/2019
New Jersey - Pre 1/1/1994	8.25%		0%		Effective 01/01/2019
New Jersey - Pre 7/1/1993 Extensions	8.25%		0%		Effective 01/01/2019
New York - Corporate	8.5%		5%		Effective 01/01/2019
New York - Tobacco Taxes	10%		0%		Effective 01/01/2019
New York - Sales and Use	14.5%		5%		Effective 01/01/2019
New York - Hazardous Waste Tax	15%		5%		Effective 01/01/2019
New York - Miscellaneous Taxes	10%		5%		Effective 01/01/2019
New York - Withholding Tax	10%		5%		Effective 01/01/2019
New York - Personal Taxes	8.5%		5%		Effective 01/01/2019
New York - Estate Tax	8.5%		5%		Effective 01/01/2019
New York City - Corporate	10%		5%		Effective 01/01/2019
New York City - Excise	10%		0%		Effective 01/01/2019
New York City (Personal Income)	8.5%		5%		Effective 01/01/2019
New York City - Non-Corp. Business	10%		5%		Effective 01/01/2019
Ohio	5%		5%		Effective 01/01/2019
Ohio - Estate and Personal Property	2%		2%		Effective 01/01/2019
Oregon	6%		6%		Effective 01/01/2019
Pennsylvania	6%		6%		Effective 01/01/2019
Pennsylvania - Business	6%		4%		Effective 01/01/2019
Rhode Island	18%		5.25%		Effective 01/01/2019
South Carolina	6%		3%		Effective 01/01/2019
South Carolina - Pre 7/1/2005 Refunds	6%		6%		Effective 01/01/2019
Utah	4%		4%		Effective 01/01/2019
Virginia - Corporate	8%	8%	8%		Effective 01/01/2019
Virginia	8%		8%		Effective 01/01/2019
Vermont	6.75%		4.75%		Effective 01/01/2019
Washington	4%		4%		Effective 01/01/2019
West Virginia	9.75%		8.25%		Effective 01/01/2019