

Interest Rate Changes for Q2 2018

Interest Rates

<i>Interest Table</i>	<i>Under</i>	<i>LCU</i>	<i>Over</i>	<i>GATT</i>	<i>Comments</i>
Federal - Corporate	5%	7%	4%	2.5%	Effective 04/01/2018
Federal	5%		5%		Effective 04/01/2018
Federal - Short Term Rate	0%		2%		Effective 04/01/2018
Alabama	5%	7%	5%		Effective 04/01/2018
Arizona	5%		5%		Effective 04/01/2018
Missouri	4%		1%		Effective 04/01/2018
Missouri - Amended Returns	4%		1%		Effective 04/01/2018
New York - Corporate	9%		4%		Effective 04/01/2018
New York - Tobacco Taxes	9%		0%		Effective 04/01/2018
New York - Sales and Use	14.5%		4%		Effective 04/01/2018
New York - Hazardous Waste Tax	15%		4%		Effective 04/01/2018
New York - Miscellaneous Taxes	9%		4%		Effective 04/01/2018
New York - Withholding Tax	9%		4%		Effective 04/01/2018
New York - Personal Taxes	7.5%		4%		Effective 04/01/2018
New York - Estate Tax	7.5%		4%		Effective 04/01/2018
New York City - Corporate	9%		4%		Effective 04/01/2018
New York City - Excise	9%		0%		Effective 04/01/2018
New York City (Personal Income)	7.5%		4%		Effective 04/01/2018
New York City - Non-Corp. Business	9%		4%		Effective 04/01/2018
South Carolina	5%		2%		Effective 04/01/2018
South Carolina - Pre 7/1/2005 Refunds	5%		5%		Effective 04/01/2018
Virginia - Corporate	7%	7%	7%		Effective 04/01/2018
Virginia	7%		7%		Effective 04/01/2018