

- Deemed interest on employee and shareholder loans
- Rate for overpaid taxes
- Late or deficient income tax payments and unremitted withholdings

	Jan. 1 - Mar. 31			Apr. 1 - June 30			July 1 - Sept. 30			Oct. 1 - Dec. 31		
1994	5	7	7	4	6	6	6	8	8	5	7	7
1995	6	8	8	8	10	10	9	11	13	7	9	11
1996	7	9	11	6	8	10	5	7	9	5	7	9
1997	4	6	8	3	5	7	4	6	8	4	6	8
1998	4	6	8	5	7	9	5	7	9	5	7	9
1999	5	7	9	5	7	9	5	7	9	5	7	9
2000	5	7	9	6	8	10	6	8	10	6	8	10
2001	6	8	10	6	8	10	5	7	9	5	7	9
2002	3	5	7	2	4	6	3	5	7	3	5	7
2003	3	5	7	3	5	7	4	6	8	3	5	7
2004	3	5	7	3	5	7	2	4	6	3	5	7
2005	3	5	7	3	5	7	3	5	7	3	5	7
2006	3	5	7	4	6	8	4	6	8	5	7	9
2007	5	7	9	5	7	9	5	7	9	5	7	9
2008	4	6	8	4	6	8	3	5	7	3	5	7
2009	2	4	6									