

# DEEMED INTEREST RATE SCHEDULE



TAX YEAR	INTEREST RATE (%)
1993	14.00
1994	13.00
1995	13.50
1996	13.50
1997	13.00
1998	13.00
1999	13.80
2000	14.25
2001	14.75
2002	14.75
2003	15.75
2004	15.75
2005	13.00
2006	14.00
2007	13.50
2008	13.50
2009	14.50
2010	10.50
2011	9.00
2012	8.50
2013	7.50
2014	6.50
2015	5.50
2016	5.50
2017	5.00
2018	4.50
2019	4.00
2020	4.00
2021	3.25
2022	2.75
2023	2.15
2024	2.65
2025	2.15