



Going Beyond The Numbers

Certified Public Accountants,
Business Consultants and
Wealth Advisors

**APPLICABLE FEDERAL RATES
2009 - 2012**

2009		S/T Rate	Lowest	Section
Revenue Ruling		paid semi-annually	allowable rate	7872(e)(2) Blended
		2009		Rate - 2009
2009-1	JAN	0.81	0.81	0.82
2009-5	FEB	0.60	0.60	
2009-8	MAR	0.72	0.72	
2009-10	APR	0.83	0.81	
2009-12	MAY	0.76	0.76	
2009-16	JUN	0.75	0.75	
2009-20	JUL	0.82	0.82	
2009-22	AUG	0.83	0.82	
2009-29	SEP	0.84	0.82	
2009-33	OCT	0.75	0.75	
2009-35	NOV	0.71	0.71	
2009-38	DEC	0.69	0.69	

2010		S/T Rate	Lowest	Section
Revenue Ruling		paid semi-annually	allowable rate	7872(e)(2) Blended
		2010		Rate - 2010
2010-01	JAN	0.57	0.57	0.59
2010-06	FEB	0.72	0.57	
2010-08	MAR	0.64	0.57	
2010-11	APR	0.67	0.57	
2010-12	MAY	0.79	0.57	
2010-15	JUN	0.74	0.57	
2010-18	JUL	0.61	0.61	
2010-19	AUG	0.53	0.53	
2010-20	SEP	0.46	0.46	
2010-24	OCT	0.41	0.41	
2010-26	NOV	0.35	0.35	
2010-29	DEC	0.32	0.32	

2011		S/T Rate	Lowest	Section
Revenue Ruling		paid semi-annually	allowable rate	7872(e)(2) Blended
		2011		Rate - 2011
2011-02	JAN	0.43	0.43	0.40
2011-04	FEB	0.51	0.43	
2011-06	MAR	0.54	0.43	
2011-10	APR	0.55	0.43	
2011-11	MAY	0.56	0.43	
2011-13	JUN	0.46	0.43	
2011-14	JUL	0.37	0.37	
2011-16	AUG	0.32	0.32	
2011-20	SEP	0.26	0.26	
2011-22	OCT	0.16	0.16	
2011-25	NOV	0.19	0.19	
2011-31	DEC	0.20	0.20	

2012		S/T Rate	Lowest	Section
Revenue Ruling		paid semi-annually	allowable rate	7872(e)(2) Blended
		2012		Rate - 2012
2012-02	JAN	0.19	0.19	
2012-07	FEB	0.19	0.19	
	MAR			
	APR			
	MAY			
	JUN			
	JUL			
	AUG			
	SEP			
	OCT			
	NOV			
	DEC			

Note: Interest should be compounded semiannually.

Stone Carlie & Company's legal notice and privacy policy stated on its web site are applicable to these rate tables.

Additional rates and information can be found in the monthly IRS Revenue Rulings located at: <http://www.irs.gov/taxpros/lists/0,,id=98042,00.html>. For further assistance regarding Applicable Federal Rates or other tax questions contact one of the professionals of Stone Carlie's Tax and Business Services department by calling 314-889-1100.