

# INTERNAL REVENUE BULLETIN



## HIGHLIGHTS OF THIS ISSUE

These synopses are intended only as aids to the reader in identifying the subject matter covered. They may not be relied upon as authoritative interpretations.

### ADMINISTRATIVE

#### **Rev. Proc. 2026-23, page 1542.**

This Revenue Procedure provides issuers of qualified mortgage bonds and mortgage credit certificates with (1) the nationwide average purchase price for residences located in the United States, and (2) the average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

#### **Rev. Rul. 2026-10, page 1515.**

Interest rates: underpayments and overpayments. The rates for interest determined under Section 6621 of the code for the calendar quarter beginning July 1, 2026, will be 7 percent for overpayments (6 percent in the case of a corporation), 7 percent for underpayments, and 9 percent for large corporate underpayments. The rate of interest paid on the portion of a corporate overpayment exceeding \$10,000 will be 4.5 percent.

### EMPLOYEE PLANS

#### **TD 10046, page 1512.**

This document contains final regulations providing that amounts paid to a member of an Indian Tribe as remuneration for services performed in a fishing rights-related activity may be treated as compensation for purposes of applying the limits on qualified retirement plan benefits and contributions. These regulations affect participants who perform fishing rights-related activities and their beneficiaries, and sponsors and administrators of Tribal plans.

**Bulletin No. 2026-22**  
**May 26, 2026**

### INCOME TAX

#### **Notice 2026-29, page 1537.**

This notice publishes the inflation adjustment factor for the carbon oxide sequestration credit under § 45Q for calendar year 2026. The inflation adjustment factor is used to determine the amount of the credit allowable under § 45Q for taxpayers that make an election under § 45Q(b)(3) to have the dollar amounts applicable under § 45Q(a)(1) or (2) apply.

#### **Notice 2026-30, page 1539.**

This notice publishes the reference price under § 45K(d)(2)(C) of the Internal Revenue Code for calendar year 2025. The reference price applies in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit under § 45I, and the percentage depletion in case of oil and natural gas produced from marginal properties under § 613A.

#### **Rev. Proc. 2026-21, page 1538.**

This revenue procedure establishes a significant issue ruling program to allow taxpayers to request rulings on one or more issues that (1) are solely under the jurisdiction of the Associate Chief Counsel (Corporate), (2) are significant, and (3) involve the tax consequences or characterization of a transaction (or part of a transaction) that is described in § 332, 351, 355, 368, or 1036. Rev. Proc. 2026-1, 2026-1 I.R.B. 1, and Rev. Proc. 2026-3, 2026-1 I.R.B. 143, are modified and amplified.

#### **Rev. Proc. 2026-22, page 1541.**

This revenue procedure provides indexing adjustments for the applicable dollar amounts under section 4980H(c)(1) and (b)(1) of the Internal Revenue Code. These indexed amounts are used to calculate the employer shared responsibility payments under section 4980H(a) and (b)(1), respectively.

# The IRS Mission

Provide America's taxpayers top-quality service by helping them understand and meet their tax responsibilities and enforce the law with integrity and fairness to all.

## Introduction

The Internal Revenue Bulletin is the authoritative instrument of the Commissioner of Internal Revenue for announcing official rulings and procedures of the Internal Revenue Service and for publishing Treasury Decisions, Executive Orders, Tax Conventions, legislation, court decisions, and other items of general interest. It is published weekly.

It is the policy of the Service to publish in the Bulletin all substantive rulings necessary to promote a uniform application of the tax laws, including all rulings that supersede, revoke, modify, or amend any of those previously published in the Bulletin. All published rulings apply retroactively unless otherwise indicated. Procedures relating solely to matters of internal management are not published; however, statements of internal practices and procedures that affect the rights and duties of taxpayers are published.

Revenue rulings represent the conclusions of the Service on the application of the law to the pivotal facts stated in the revenue ruling. In those based on positions taken in rulings to taxpayers or technical advice to Service field offices, identifying details and information of a confidential nature are deleted to prevent unwarranted invasions of privacy and to comply with statutory requirements.

Rulings and procedures reported in the Bulletin do not have the force and effect of Treasury Department Regulations, but they may be used as precedents. Unpublished rulings will not be relied on, used, or cited as precedents by Service personnel in the disposition of other cases. In applying published rulings and procedures, the effect of subsequent legislation, regulations, court decisions, rulings, and procedures must be considered, and Service personnel and others concerned are cautioned

against reaching the same conclusions in other cases unless the facts and circumstances are substantially the same.

The Bulletin is divided into four parts as follows:

### **Part I.—1986 Code.**

This part includes rulings and decisions based on provisions of the Internal Revenue Code of 1986.

### **Part II.—Treaties and Tax Legislation.**

This part is divided into two subparts as follows: Subpart A, Tax Conventions and Other Related Items, and Subpart B, Legislation and Related Committee Reports.

### **Part III.—Administrative, Procedural, and Miscellaneous.**

To the extent practicable, pertinent cross references to these subjects are contained in the other Parts and Subparts. Also included in this part are Bank Secrecy Act Administrative Rulings. Bank Secrecy Act Administrative Rulings are issued by the Department of the Treasury's Office of the Assistant Secretary (Enforcement).

### **Part IV.—Items of General Interest.**

This part includes notices of proposed rulemakings, disbarment and suspension lists, and announcements.

The last Bulletin for each month includes a cumulative index for the matters published during the preceding months. These monthly indexes are cumulated on a semiannual basis, and are published in the last Bulletin of each semiannual period.

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# Part I

1.415(a)-1(g)(5); 1.415(c)-2(g)(9)

## TD 10046

### DEPARTMENT OF THE TREASURY Internal Revenue Service 26 CFR Part 1

#### Treatment of Income from Indian Fishing Rights-Related Activity as Compensation

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Final Regulations.

**SUMMARY:** This document contains final regulations providing that amounts paid to a member of an Indian Tribe as remuneration for services performed in a fishing rights-related activity may be treated as compensation for purposes of applying the limits on qualified retirement plan benefits and contributions. These regulations affect participants, beneficiaries, sponsors, and administrators of Tribal plans.

**DATES:** *Effective Date:* These regulations are effective on May 4, 2026.

*Applicability Date:* For date of applicability, see §1.415(a)-1(g)(5).

**FOR FURTHER INFORMATION CONTACT:** Jamie Dvoretzky at (202) 317-4102, or Pamela Kinard at (202) 317-6000 (not toll-free numbers).

#### **SUPPLEMENTARY INFORMATION:**

##### **Authority**

This Treasury Decision contains final regulations that amend the Income Tax Regulations (26 CFR part 1) under section 415, related to the definition of the term “compensation” for purposes of

contribution and benefit limits applicable to qualified retirement plans. These final regulations are issued under the authority granted by section 415(j) of the Internal Revenue Code (Code), which authorizes the Secretary of the Treasury or his delegate (Secretary) to prescribe such regulations as may be necessary to carry out the purposes of section 415. These final regulations are also issued under the authority granted by section 7805(a), which authorizes the Secretary to prescribe all needful rules and regulations for the enforcement of the Code.

##### **Background**

This document contains amendments to regulations under section 415 of the Code, which generally imposes limitations on the annual amount that a qualified retirement plan may provide, with respect to a participant, in either benefit payments or in contributions and other additions to the plan. These limitations generally are based on a participant’s compensation. Section 415(c)(3) provides that the term “participant’s compensation” means the compensation of the participant from the employer for the year.

Section 1.415(c)-2(a) of the Income Tax Regulations generally provides that compensation from the employer within the meaning of section 415(c)(3) includes all items of remuneration described in §1.415(c)-2(b) to the extent that the amounts are includible in gross income, but excludes the items of remuneration described in §1.415(c)-2(c), such as contributions made by an employer to a plan of deferred compensation to the extent that the contributions are not includible in the gross income of the employee for the taxable year in which contributed.

Section 7873(a)(1) provides that no tax shall be imposed on income derived from a fishing rights-related activity of an Indian tribe by (A) a member of the Indian tribe directly or through a qualified Indian entity, or (B) a qualified Indian entity. Section 7873(a)(2) provides that no employment tax shall be imposed on remuneration paid for services performed in a fishing rights-related activity of an Indian tribe by a member of such tribe

for another member of such tribe or for a qualified Indian entity.

On November 15, 2013, proposed regulations under section 415 were published in the **Federal Register** (78 FR 68780). The proposed regulations would provide that income described in section 7873(a) (“fishing rights-related income”) is included in the definition of compensation under section 415. Specifically, the proposed regulations would provide that amounts paid to a member of an Indian tribe as remuneration for services performed in a fishing rights-related activity (as defined in section 7873(b)(1)) do not fail to be treated as compensation under §1.415(c)-2(b)(1) and (b)(2) (and are not excluded from the definition of compensation pursuant to §1.415(c)-2(c)(4)) merely because those amounts are not subject to income tax or employment taxes as a result of section 7873(a)(1) and (a)(2). Thus, the determination of whether an amount constitutes wages, salaries, or earned income for purposes of §1.415(c)-2(b)(1) or (b)(2) is made without regard to the exemption from income tax under section 7873(a)(1) or employment tax under section 7873(a)(2). In addition, by permitting fishing rights-related income to be treated as wages, salaries, or earned income under §1.415(c)-2(b)(1) and (b)(2), plans that accept contributions of fishing rights-related income would not be precluded from utilizing the safe harbor definitions of compensation under §1.415(c)-2(d)(2) and (d)(3).

Written comments on the proposed regulations were received and considered. The Department of the Treasury (Treasury Department) and the IRS did not receive any requests for a public hearing to address the proposed regulations, and, accordingly, no hearing was held. The Treasury Department held a Tribal consultation on this proposed rule on December 17, 2013. Additionally, on August 22, 2024, the Treasury Department met with the Treasury Tribal Advisory Committee, Subcommittee on Parity and Reform and received additional feedback on the proposed regulations. After consideration of the comments received, the proposed regulations are adopted by this Treasury decision without material modification.

## Summary of Comments and Explanation of Provisions

### A. Treatment of Fishing Rights-Related Income as Compensation under Section 415

The proposed regulations were issued primarily in response to requests from the Tribal community that the Treasury Department and the IRS address whether contributions can be made to qualified retirement plans based on fishing rights-related income. Under the proposed regulations, fishing rights-related income would not fail to be treated as compensation under §1.415(c)-2(b)(1) and (b)(2) (and is not excluded from the definition of compensation pursuant to §1.415(c)-2(c)(4)) merely because those amounts are not subject to income tax or employment tax as a result of section 7873(a)(1) or (a)(2).

Commenters generally reacted favorably to this proposed rule, stating that the proposed regulations provided much needed clarity on how plans should treat fishing rights-related income paid to employees subject to section 7873 (Tribal employees) under section 415. The Treasury Department and the IRS also received comments stating that additional guidance is needed with respect to a variety of issues relating to fishing rights-related income in retirement plans. Many of these issues are outside the scope of these regulations, which are modifying the definition of compensation for purposes of section 415, and so the text of the final regulations does not address them. However, this preamble (under the headings “Taxation of Distributions,” “Treating Contributions as Roth Contributions,” and “Self-Employed Tribal Members” in this Summary of Comments and Explanation of Provisions) provides clarifying information relating to many of these issues.

### B. Taxation of Distributions

The preamble to the proposed regulations requested comments regarding the

taxation of qualified plan distributions attributable to contributions based on fishing rights-related income, and the application of section 72(f)(2)<sup>1</sup> to such distributions. All of the comments received requested that distributions attributable to contributions based on fishing rights-related income should not be taxable to a Tribal employee.

Several of the commenters referred to *Hall v. Commissioner*, 76 T.C.M. 473 (1998), in which the petitioner was a full-time employee in a Tribal fish hatchery who received a choice between an employer contribution to a retirement account or an employer contribution to a health plan. In 1992, the petitioner elected the retirement benefit and the employer contributed a monthly amount to an individual retirement account (IRA). That same year, the petitioner received early distributions from the IRA attributable to those employer contributions and to income earned in the IRA. The Tax Court generally found that, under section 72 (as modified by section 408(d)(1) and (2)), the amount of the distributions attributable to contributions based on fishing rights-related income represents a nontaxable return of his investment in the contract, but added that the amount of distributions attributable to the earnings on the IRA contributions represents accrued income that is taxable to the petitioner.

In response to the requests to clarify the taxation of qualified plan distributions attributable to contributions based on fishing rights-related income, the Treasury Department and the IRS have determined that the holding in *Hall v. Commissioner* should apply to these distributions. Thus, consistent with *Hall*, any contribution to a qualified retirement plan that is attributable to remuneration for services performed by a Tribal employee in a fishing rights-related activity is treated as investment in the contract for a plan participant under the rules of section 72(f)(2). Therefore, any distribution of such amounts is nontaxable to the participant. However, also consistent with *Hall*, the amount of

the distribution attributable to earnings on those contributions is taxable.

Another commenter raised an issue regarding the ordering for determining the taxable and nontaxable amounts of a qualified retirement plan distribution. Referring to qualified retirement plan distributions attributable to fishing rights-related income, this commenter suggested that plan participants be allowed to elect the order in which the qualified retirement plan distributions are made so that the nontaxable amounts could be received first. This suggestion is not adopted because it is inconsistent with the basis recovery rules in section 72.<sup>2</sup> Tribal employees will have investment in the contract on contributions to the plan attributable to fishing rights-related income, and thus the general basis recovery rules of section 72 will apply.

The Treasury Department and the IRS also received comments concerning the treatment of earnings on contributions attributable to fishing rights-related income and the treatment of employer matching and profit-sharing contributions related to contributions attributable to fishing rights-related income. As explained in the preceding paragraph, section 72 provides basis recovery rules for determining the taxable and nontaxable portions of a distribution. Section 72(f) applies to amounts contributed by the employer and does not distinguish employer matching or employer profit-sharing contributions from employee elective deferrals (which are treated as employer contributions pursuant to section 402(e)(3)). Therefore, section 72(f)(2) applies not only to employee elective deferrals but also to employer matching and employer profit-sharing contributions attributable to remuneration for services performed by a Tribal employee in a fishing rights-related activity. As explained in *Hall v. Commissioner*, however, section 72(f)(2) does not apply to earnings. Therefore, qualified retirement plan distributions attributable to the earnings on contributions based on fishing rights-related income generally will

<sup>1</sup> Section 72(f)(2) treats employer contributions as investment in the contract if those amounts would not have been includible in income of the employee had they been paid directly to the employee.

<sup>2</sup> Section 72(b) provides that gross income does not include that part of any amount received as an annuity which bears the same ratio to such amount as the investment in the contract bears to the expected return under the contract.

be taxable to the participant and the basis recovery rules of section 72 will apply in determining the portion of a distribution that is includible in income.

### *C. Treating Contributions as Roth Contributions*

One commenter suggested that guidance be provided to allow a qualified retirement plan to treat contributions attributable to fishing rights-related income as either Roth contributions or after-tax contributions. The commenter added that the guidance could provide that, if the plan permits participants to make Roth contributions, then the employee's contributions attributable to fishing rights-related income would be treated as Roth contributions. If the plan does not provide for Roth contributions, then these contributions would be treated as after-tax contributions.

Section 1.401(k)-1(f)(2) provides that if an elective contribution would not have been includible in gross income if the amount had been paid directly to the employee (rather than being subject to a cash or deferred election), the elective contribution is nevertheless permitted to be a designated Roth contribution, provided the employee is entitled to treat the amount as an investment in the contract pursuant to section 72(f)(2). As previously stated in this preamble under the heading "Taxation of Distributions," any contributions attributable to remuneration for services performed in a fishing rights-related activity are treated as investment in the contract for the plan participant under the rules of section 72(f)(2). Therefore, contributions attributable to fishing rights-related income are permitted to be designated Roth contributions under a qualified retirement plan that permits participants to make those contributions.

### *D. Self-Employed Tribal Members*

Two commenters asked about the retirement plan options for Tribal members who earn fishing rights-related income but who may not be employed by an Indian tribe. Section 401(a) provides that a plan of an employer is a qualified plan only if it is created or organized for the exclusive benefit of the employer's employees or their beneficiaries. For these purposes, whether an

individual is an employee of the employer maintaining a plan is generally determined under common law principles. See *Nationwide Mutual Insurance Co. v. Darden*, 503 U.S. 318 (1992). Self-employed individuals generally may not participate in a qualified retirement plan sponsored by another employer. Moreover, whether an individual earns fishing-rights related income is not determinative of whether that individual is an employee. However, an individual who is self-employed under section 401(c)(1) may nevertheless maintain his or her own qualified retirement plan, such as a section 401(k) plan.

### *E. Additional Comments*

Commenters also requested guidance on several other issues, including guidance permitting rollover of contributions attributable to fishing rights-related income from a nonqualified plan to a qualified plan, guidance permitting Tribal employers to take retroactive action to permit Tribal employees to contribute fishing rights-related income to a qualified plan, and guidance on testing for contributions attributable to fishing rights-related income. These comments are all beyond the scope of these regulations and, in certain cases, the requested guidance may not be permissible under the Code (for example, rollover of amounts from a nonqualified plan into a qualified plan). However, the Treasury Department and IRS will continue to review comments that are beyond the scope of these regulations and consider if any further guidance is needed. If additional guidance is needed, the Treasury Department and the IRS will conduct Tribal consultation pursuant to Executive Order 13175.

### **Applicability Date**

These final regulations apply for plan years ending on or after May 4, 2026.

### **Special Analyses**

#### *I. Regulatory Planning and Review*

OMB's Office of Information and Regulatory Affairs has determined that this regulation is not significant and is not subject to review under section 6(b) of Executive Order 12866, as amended.

## *II. Regulatory Flexibility Act*

It is hereby certified that these final regulations will not have a significant economic impact on a substantial number of small entities within the meaning of section 601(6) of the Regulatory Flexibility Act (5 U.S.C. chapter 6). This certification is based on the fact that only 5,000 to 6,000 employees nationwide are estimated to earn fishing rights-related income. Therefore, a regulatory flexibility analysis under the Regulatory Flexibility Act is not required.

Pursuant to section 7805(f) of the Code, the proposed regulations that preceded these final regulations were submitted to the Chief Counsel for the Office of Advocacy of the Small Business Administration for comment on their impact on small business, and no comments were received.

### **Consultation and Coordination With Tribal Governments**

In addition to written comments responding to the proposed regulations, these final regulations reflect comments provided in a Tribal consultation held on December 17, 2013, as well as comments provided in a meeting with members of the Treasury Tribal Advisory Committee Subcommittee on Parity and Reform on August 22, 2024.

### **Drafting Information**

The principal author of these regulations is Jamie Dvoretzky, Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). However, other personnel from the Treasury Department and the IRS participated in the development of these regulations.

### **List of Subjects in 26 CFR Part 1**

Income taxes, Reporting and record-keeping requirements.

### **Adoption of Amendments to the Regulations**

Accordingly, the Treasury Department and the IRS amend 26 CFR part 1 as follows:

*Assistant Secretary of the Treasury  
(Tax Policy).*

**Paragraph 1.** The authority citation for part 1 continues to read in part as follows:

**Authority:** 26 U.S.C. 7805 \* \* \*  
\* \* \* \* \*

**Par. 2.** Section 1.415(a)-1 is amended by adding paragraph (g)(5) to read as follows:

**§1.415(a)-1 General rules with respect to limitations on benefits and contributions under qualified plans.**

\* \* \* \* \*

(g) \* \* \*

(5) *Special effective date.* Section 1.415(c)-2(g)(9) applies for plan years ending on or after May 4, 2026.

**Par. 3.** Section 1.415(c)-2 is amended by adding paragraph (g)(9) to read as follows:

**§1.415(c)-2 Compensation.**

\* \* \* \* \*

(g) \* \* \*

(9) *Income derived by Indians from exercise of fishing rights-related activities.* Amounts paid to a member of an Indian tribe directly or through a qualified Indian entity (within the meaning of section 7873(b)(3)) as compensation for services performed in a fishing rights-related activity (as defined in section 7873(b)(1)) of the tribe do not fail to constitute compensation under paragraphs (b)(1) and (2) of this section (and are not excluded from the definition of compensation pursuant to paragraph (c)(4) of this section) merely because those amounts are not subject to income or employment taxes as a result of section 7873(a)(1) and (a)(2). Thus, the determination of whether an amount constitutes wages, salaries, or earned income for purposes of paragraph (b)(1) or (2) of this section is made without regard to the exemption from taxation under section 7873(a)(1) and (a)(2).

**Frank J. Bisignano,**  
*Chief Executive Officer.*

**Approved:** April 1, 2026.

(Filed by the Office of the Federal Register May 1, 2026, 8:45 a.m., and published in the issue of the Federal Register for May 4, 2026, 91 FR 23915)

**Section 6621.—  
Determination of Rate of Interest**

26 CFR 301.6621-1: *Interest rate.*

**Rev. Rul. 2026-10**

Section 6621 of the Internal Revenue Code establishes the interest rates on overpayments and underpayments of tax. Under section 6621(a)(1), the overpayment rate is the sum of the federal short-term rate plus 3 percentage points (2 percentage points in the case of a corporation), except the rate for the portion of a corporate overpayment of tax exceeding \$10,000 for a taxable period is the sum of the federal short-term rate plus 0.5 of a percentage point. Under section 6621(a)(2), the underpayment rate is the sum of the federal short-term rate plus 3 percentage points.

Section 6621(c) provides that for purposes of interest payable under section 6601 on any large corporate underpayment, the underpayment rate under section 6621(a)(2) is determined by substituting “5 percentage points” for “3 percentage points.” See section 6621(c) and section 301.6621-3 of the Regulations on Procedure and Administration for the definition of a large corporate underpayment and for the rules for determining the applicable date. Section 6621(c) and section 301.6621-3 are generally effective for periods after December 31, 1990.

Section 6621(b)(1) provides that the Secretary will determine the federal short-term rate for the first month in each calendar quarter. Section 6621(b)(2)(A) provides that the federal short-term rate determined under section 6621(b)(1) for any month applies during the first calendar quarter beginning after that month. Section 6621(b)(3) provides that the fed-

eral short-term rate for any month is the federal short-term rate determined during that month by the Secretary in accordance with section 1274(d), rounded to the nearest full percent (or, if a multiple of 1/2 of 1 percent, the rate is increased to the next highest full percent).

Notice 88-59, 1988-1 C.B. 546, announced that in determining the quarterly interest rates to be used for overpayments and underpayments of tax under section 6621, the Internal Revenue Service will use the federal short-term rate based on daily compounding because that rate is most consistent with section 6621 which, pursuant to section 6622, is subject to daily compounding.

The federal short-term rate determined in accordance with section 1274(d) during April 2026 is the rate published in Revenue Ruling 2026-9, 2026-19 IRB 897, to take effect beginning May 1, 2026. The federal short-term rate, rounded to the nearest full percent, based on daily compounding determined during the month of April 2026 is 4 percent. Accordingly, an overpayment rate of 7 percent (6 percent in the case of a corporation) and an underpayment rate of 7 percent are established for the calendar quarter beginning July 1, 2026. The overpayment rate for the portion of a corporate overpayment exceeding \$10,000 for the calendar quarter beginning July 1, 2026, is 4.5 percent. The underpayment rate for large corporate underpayments for the calendar quarter beginning July 1, 2026, is 9 percent. These rates apply to amounts bearing interest during that calendar quarter.

Sections 6654(a)(1) and 6655(a)(1) provide that the underpayment rate established under section 6621 applies in determining the addition to tax under sections 6654 and 6655 for failure to pay estimated tax for any taxable year. Thus, the 7 percent rate also applies to estimated tax underpayments for the third calendar quarter beginning July 1, 2026. In addition, pursuant to section 6603(d)(4), the rate of interest on section 6603 deposits is 4 percent for the third calendar quarter in 2026.

Interest factors for daily compound interest for annual rates of 4.5 percent, 6 percent, 7 percent and 9 percent are published in Tables 14, 17, 19 and 23 of Rev. Proc. 95-17, 1995-1 C.B. 566, 569, 571, and 575.

Annual interest rates to be compounded daily pursuant to section 6622 that apply for prior periods are set forth in the tables accompanying this revenue ruling.

#### DRAFTING INFORMATION

The principal author of this revenue ruling is Casey R. Conrad of the Office of the Asso-

ciate Chief Counsel (Procedure and Administration). For further information regarding this revenue ruling, contact Mr. Conrad at (202) 317-6844 (not a toll-free number).

365 Day Year  
0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
1	0.000013699	63	0.000863380	125	0.001713784
2	0.000027397	64	0.000877091	126	0.001727506
3	0.000041096	65	0.000890801	127	0.001741228
4	0.000054796	66	0.000904512	128	0.001754951
5	0.000068495	67	0.000918223	129	0.001768673
6	0.000082195	68	0.000931934	130	0.001782396
7	0.000095894	69	0.000945646	131	0.001796119
8	0.000109594	70	0.000959357	132	0.001809843
9	0.000123294	71	0.000973069	133	0.001823566
10	0.000136995	72	0.000986781	134	0.001837290
11	0.000150695	73	0.001000493	135	0.001851013
12	0.000164396	74	0.001014206	136	0.001864737
13	0.000178097	75	0.001027918	137	0.001878462
14	0.000191798	76	0.001041631	138	0.001892186
15	0.000205499	77	0.001055344	139	0.001905910
16	0.000219201	78	0.001069057	140	0.001919635
17	0.000232902	79	0.001082770	141	0.001933360
18	0.000246604	80	0.001096484	142	0.001947085
19	0.000260306	81	0.001110197	143	0.001960811
20	0.000274008	82	0.001123911	144	0.001974536
21	0.000287711	83	0.001137625	145	0.001988262
22	0.000301413	84	0.001151339	146	0.002001988
23	0.000315116	85	0.001165054	147	0.002015714
24	0.000328819	86	0.001178768	148	0.002029440
25	0.000342522	87	0.001192483	149	0.002043166
26	0.000356225	88	0.001206198	150	0.002056893
27	0.000369929	89	0.001219913	151	0.002070620
28	0.000383633	90	0.001233629	152	0.002084347
29	0.000397336	91	0.001247344	153	0.002098074
30	0.000411041	92	0.001261060	154	0.002111801
31	0.000424745	93	0.001274776	155	0.002125529
32	0.000438449	94	0.001288492	156	0.002139257
33	0.000452154	95	0.001302208	157	0.002152985
34	0.000465859	96	0.001315925	158	0.002166713
35	0.000479564	97	0.001329641	159	0.002180441
36	0.000493269	98	0.001343358	160	0.002194169
37	0.000506974	99	0.001357075	161	0.002207898
38	0.000520680	100	0.001370792	162	0.002221627
39	0.000534386	101	0.001384510	163	0.002235356
40	0.000548092	102	0.001398227	164	0.002249085
41	0.000561798	103	0.001411945	165	0.002262815
42	0.000575504	104	0.001425663	166	0.002276544

43	0.000589211	105	0.001439381	167	0.002290274
44	0.000602917	106	0.001453100	168	0.002304004
45	0.000616624	107	0.001466818	169	0.002317734
46	0.000630331	108	0.001480537	170	0.002331465
47	0.000644039	109	0.001494256	171	0.002345195
48	0.000657746	110	0.001507975	172	0.002358926
49	0.000671454	111	0.001521694	173	0.002372657
50	0.000685161	112	0.001535414	174	0.002386388
51	0.000698869	113	0.001549133	175	0.002400120
52	0.000712578	114	0.001562853	176	0.002413851
53	0.000726286	115	0.001576573	177	0.002427583
54	0.000739995	116	0.001590293	178	0.002441315
55	0.000753703	117	0.001604014	179	0.002455047
56	0.000767412	118	0.001617734	180	0.002468779
57	0.000781121	119	0.001631455	181	0.002482511
58	0.000794831	120	0.001645176	182	0.002496244
59	0.000808540	121	0.001658897	183	0.002509977
60	0.000822250	122	0.001672619	184	0.002523710
61	0.000835960	123	0.001686340		
62	0.000849670	124	0.001700062		

366 Day Year  
0.5% Compound Rate 184 Days

Days	Factor	Days	Factor	Days	Factor
1	0.000013661	63	0.000861020	125	0.001709097
2	0.000027323	64	0.000874693	126	0.001722782
3	0.000040984	65	0.000888366	127	0.001736467
4	0.000054646	66	0.000902040	128	0.001750152
5	0.000068308	67	0.000915713	129	0.001763837
6	0.000081970	68	0.000929387	130	0.001777522
7	0.000095632	69	0.000943061	131	0.001791208
8	0.000109295	70	0.000956735	132	0.001804893
9	0.000122958	71	0.000970409	133	0.001818579
10	0.000136620	72	0.000984084	134	0.001832265
11	0.000150283	73	0.000997758	135	0.001845951
12	0.000163947	74	0.001011433	136	0.001859638
13	0.000177610	75	0.001025108	137	0.001873324
14	0.000191274	76	0.001038783	138	0.001887011
15	0.000204938	77	0.001052459	139	0.001900698
16	0.000218602	78	0.001066134	140	0.001914385
17	0.000232266	79	0.001079810	141	0.001928073
18	0.000245930	80	0.001093486	142	0.001941760
19	0.000259595	81	0.001107162	143	0.001955448
20	0.000273260	82	0.001120839	144	0.001969136
21	0.000286924	83	0.001134515	145	0.001982824
22	0.000300590	84	0.001148192	146	0.001996512
23	0.000314255	85	0.001161869	147	0.002010201
24	0.000327920	86	0.001175546	148	0.002023889
25	0.000341586	87	0.001189223	149	0.002037578
26	0.000355252	88	0.001202900	150	0.002051267
27	0.000368918	89	0.001216578	151	0.002064957
28	0.000382584	90	0.001230256	152	0.002078646
29	0.000396251	91	0.001243934	153	0.002092336
30	0.000409917	92	0.001257612	154	0.002106025
31	0.000423584	93	0.001271291	155	0.002119715
32	0.000437251	94	0.001284969	156	0.002133405
33	0.000450918	95	0.001298648	157	0.002147096
34	0.000464586	96	0.001312327	158	0.002160786
35	0.000478253	97	0.001326006	159	0.002174477
36	0.000491921	98	0.001339685	160	0.002188168
37	0.000505589	99	0.001353365	161	0.002201859
38	0.000519257	100	0.001367044	162	0.002215550
39	0.000532925	101	0.001380724	163	0.002229242
40	0.000546594	102	0.001394404	164	0.002242933
41	0.000560262	103	0.001408085	165	0.002256625
42	0.000573931	104	0.001421765	166	0.002270317

43	0.000587600	105	0.001435446	167	0.002284010
44	0.000601269	106	0.001449127	168	0.002297702
45	0.000614939	107	0.001462808	169	0.002311395
46	0.000628608	108	0.001476489	170	0.002325087
47	0.000642278	109	0.001490170	171	0.002338780
48	0.000655948	110	0.001503852	172	0.002352473
49	0.000669618	111	0.001517533	173	0.002366167
50	0.000683289	112	0.001531215	174	0.002379860
51	0.000696959	113	0.001544897	175	0.002393554
52	0.000710630	114	0.001558580	176	0.002407248
53	0.000724301	115	0.001572262	177	0.002420942
54	0.000737972	116	0.001585945	178	0.002434636
55	0.000751643	117	0.001599628	179	0.002448331
56	0.000765315	118	0.001613311	180	0.002462025
57	0.000778986	119	0.001626994	181	0.002475720
58	0.000792658	120	0.001640678	182	0.002489415
59	0.000806330	121	0.001654361	183	0.002503110
60	0.000820003	122	0.001668045	184	0.002516806
61	0.000833675	123	0.001681729		
62	0.000847348	124	0.001695413		

TABLE OF INTEREST RATES  
PERIODS BEFORE JUL. 1, 1975 - PERIODS ENDING DEC. 31, 1986  
OVERPAYMENTS AND UNDERPAYMENTS

PERIOD	RATE		In 1995-1 C.B.		
			DAILY RATE TABLE		
Before Jul. 1, 1975	6%	Table	2,	pg.	557
Jul. 1, 1975–Jan. 31, 1976	9%	Table	4,	pg.	559
Feb. 1, 1976–Jan. 31, 1978	7%	Table	3,	pg.	558
Feb. 1, 1978–Jan. 31, 1980	6%	Table	2,	pg.	557
Feb. 1, 1980–Jan. 31, 1982	12%	Table	5,	pg.	560
Feb. 1, 1982–Dec. 31, 1982	20%	Table	6,	pg.	560
Jan. 1, 1983–Jun. 30, 1983	16%	Table	37,	pg.	591
Jul. 1, 1983–Dec. 31, 1983	11%	Table	27,	pg.	581
Jan. 1, 1984–Jun. 30, 1984	11%	Table	75,	pg.	629
Jul. 1, 1984–Dec. 31, 1984	11%	Table	75,	pg.	629
Jan. 1, 1985–Dec. 31, 1985	13%	Table	31,	pg.	585
Jul. 1, 1985–Dec. 31, 1985	11%	Table	27,	pg.	581
Jan. 1, 1986–Jun. 30, 1986	10%	Table	25,	pg.	579
Jul. 1, 1986–Dec. 31, 1986	9%	Table	23,	pg.	577

TABLE OF INTEREST RATES  
FROM JAN. 1, 1987 - Dec. 31, 1998

	OVERPAYMENTS			UNDERPAYMENTS		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1987–Mar. 31, 1987	8%	21	575	9%	23	577
Apr. 1, 1987–Jun. 30, 1987	8%	21	575	9%	23	577
Jul. 1, 1987–Sep. 30, 1987	8%	21	575	9%	23	577
Oct. 1, 1987–Dec. 31, 1987	9%	23	577	10%	25	579
Jan. 1, 1988–Mar. 31, 1988	10%	73	627	11%	75	629
Apr. 1, 1988–Jun. 30, 1988	9%	71	625	10%	73	627
Jul. 1, 1988–Sep. 30, 1988	9%	71	625	10%	73	627
Oct. 1, 1988–Dec. 31, 1988	10%	73	627	11%	75	629
Jan. 1, 1989–Mar. 31, 1989	10%	25	579	11%	27	581
Apr. 1, 1989–Jun. 30, 1989	11%	27	581	12%	29	583
Jul. 1, 1989–Sep. 30, 1989	11%	27	581	12%	29	583
Oct. 1, 1989–Dec. 31, 1989	10%	25	579	11%	27	581
Jan. 1, 1990–Mar. 31, 1990	10%	25	579	11%	27	581
Apr. 1, 1990–Jun. 30, 1990	10%	25	579	11%	27	581
Jul. 1, 1990–Sep. 30, 1990	10%	25	579	11%	27	581
Oct. 1, 1990–Dec. 31, 1990	10%	25	579	11%	27	581
Jan. 1, 1991–Mar. 31, 1991	10%	25	579	11%	27	581
Apr. 1, 1991–Jun. 30, 1991	9%	23	577	10%	25	579
Jul. 1, 1991–Sep. 30, 1991	9%	23	577	10%	25	579
Oct. 1, 1991–Dec. 31, 1991	9%	23	577	10%	25	579
Jan. 1, 1992–Mar. 31, 1992	8%	69	623	9%	71	625

Apr. 1, 1992–Jun. 30, 1992	7%	67	621	8%	69	623
Jul. 1, 1992–Sep. 30, 1992	7%	67	621	8%	69	623
Oct. 1, 1992–Dec. 31, 1992	6%	65	619	7%	67	621
Jan. 1, 1993–Mar. 31, 1993	6%	17	571	7%	19	573
Apr. 1, 1993–Jun. 30, 1993	6%	17	571	7%	19	573
Jul. 1, 1993–Sep. 30, 1993	6%	17	571	7%	19	573
Oct. 1, 1993–Dec. 31, 1993	6%	17	571	7%	19	573
Jan. 1, 1994–Mar. 31, 1994	6%	17	571	7%	19	573
Apr. 1, 1994–Jun. 30, 1994	6%	17	571	7%	19	573
Jul. 1, 1994–Sep. 30, 1994	7%	19	573	8%	21	575
Oct. 1, 1994–Dec. 31, 1994	8%	21	575	9%	23	577
Jan. 1, 1995–Mar. 31, 1995	8%	21	575	9%	23	577
Apr. 1, 1995–Jun. 30, 1995	9%	23	577	10%	25	579
Jul. 1, 1995–Sep. 30, 1995	8%	21	575	9%	23	577
Oct. 1, 1995–Dec. 31, 1995	8%	21	575	9%	23	577
Jan. 1, 1996–Mar. 31, 1996	8%	69	623	9%	71	625
Apr. 1, 1996–Jun. 30, 1996	7%	67	621	8%	69	623
Jul. 1, 1996–Sep. 30, 1996	8%	69	623	9%	71	625
Oct. 1, 1996–Dec. 31, 1996	8%	69	623	9%	71	625
Jan. 1, 1997–Mar. 31, 1997	8%	21	575	9%	23	577
Apr. 1, 1997–Jun. 30, 1997	8%	21	575	9%	23	577
Jul. 1, 1997–Sep. 30, 1997	8%	21	575	9%	23	577
Oct. 1, 1997–Dec. 31, 1997	8%	21	575	9%	23	577
Jan. 1, 1998–Mar. 31, 1998	8%	21	575	9%	23	577
Apr. 1, 1998–Jun. 30, 1998	7%	19	573	8%	21	575
Jul. 1, 1998–Sep. 30, 1998	7%	19	573	8%	21	575
Oct. 1, 1998–Dec. 31, 1998	7%	19	573	8%	21	575

TABLE OF INTEREST RATES  
FROM JANUARY 1, 1999 - PRESENT  
NONCORPORATE OVERPAYMENTS AND UNDERPAYMENTS

		1995-1 C.B.	
	RATE	TABLE	PAGE
Jan. 1, 1999–Mar. 31, 1999	7%	19	573
Apr. 1, 1999–Jun. 30, 1999	8%	21	575
Jul. 1, 1999–Sep. 30, 1999	8%	21	575
Oct. 1, 1999–Dec. 31, 1999	8%	21	575
Jan. 1, 2000–Mar. 31, 2000	8%	69	623
Apr. 1, 2000–Jun. 30, 2000	9%	71	625
Jul. 1, 2000–Sep. 30, 2000	9%	71	625
Oct. 1, 2000–Dec. 31, 2000	9%	71	625
Jan. 1, 2001–Mar. 31, 2001	9%	23	577
Apr. 1, 2001–Jun. 30, 2001	8%	21	575
Jul. 1, 2001–Sep. 30, 2001	7%	19	573
Oct. 1, 2001–Dec. 31, 2001	7%	19	573
Jan. 1, 2002–Mar. 31, 2002	6%	17	571
Apr. 1, 2002–Jun. 30, 2002	6%	17	571
Jul. 1, 2002–Sep. 30, 2002	6%	17	571
Oct. 1, 2002–Dec. 31, 2002	6%	17	571
Jan. 1, 2003–Mar. 31, 2003	5%	15	569
Apr. 1, 2003–Jun. 30, 2003	5%	15	569
Jul. 1, 2003–Sep. 30, 2003	5%	15	569
Oct. 1, 2003–Dec. 31, 2003	4%	13	567
Jan. 1, 2004–Mar. 31, 2004	4%	61	615
Apr. 1, 2004–Jun. 30, 2004	5%	63	617
Jul. 1, 2004–Sep. 30, 2004	4%	61	615
Oct. 1, 2004–Dec. 31, 2004	5%	63	617
Jan. 1, 2005–Mar. 31, 2005	5%	15	569
Apr. 1, 2005–Jun. 30, 2005	6%	17	571
Jul. 1, 2005–Sep. 30, 2005	6%	17	571
Oct. 1, 2005–Dec. 31, 2005	7%	19	573
Jan. 1, 2006–Mar. 31, 2006	7%	19	573
Apr. 1, 2006–Jun. 30, 2006	7%	19	573
Jul. 1, 2006–Sep. 30, 2006	8%	21	575
Oct. 1, 2006–Dec. 31, 2006	8%	21	575
Jan. 1, 2007–Mar. 31, 2007	8%	21	575
Apr. 1, 2007–Jun. 30, 2007	8%	21	575
Jul. 1, 2007–Sep. 30, 2007	8%	21	575
Oct. 1, 2007–Dec. 31, 2007	8%	21	575
Jan. 1, 2008–Mar. 31, 2008	7%	67	621
Apr. 1, 2008–Jun. 30, 2008	6%	65	619
Jul. 1, 2008–Sep. 30, 2008	5%	63	617
Oct. 1, 2008–Dec. 31, 2008	6%	65	619
Jan. 1, 2009–Mar. 31, 2009	5%	15	569

Apr. 1, 2009–Jun. 30, 2009	4%	13	567
Jul. 1, 2009–Sep. 30, 2009	4%	13	567
Oct. 1, 2009–Dec. 31, 2009	4%	13	567
Jan. 1, 2010–Mar. 31, 2010	4%	13	567
Apr. 1, 2010–Jun. 30, 2010	4%	13	567
Jul. 1, 2010–Sep. 30, 2010	4%	13	567
Oct. 1, 2010–Dec. 31, 2010	4%	13	567
Jan. 1, 2011–Mar. 31, 2011	3%	11	565
Apr. 1, 2011–Jun. 30, 2011	4%	13	567
Jul. 1, 2011–Sep. 30, 2011	4%	13	567
Oct. 1, 2011–Dec. 31, 2011	3%	11	565
Jan. 1, 2012–Mar. 31, 2012	3%	59	613
Apr. 1, 2012–Jun. 30, 2012	3%	59	613
Jul. 1, 2012–Sep. 30, 2012	3%	59	613
Oct. 1, 2012–Dec. 31, 2012	3%	59	613
Jan. 1, 2013–Mar. 31, 2013	3%	11	565
Apr. 1, 2013–Jun. 30, 2013	3%	11	565
Jul. 1, 2013–Sep. 30, 2013	3%	11	565
Oct. 1, 2013–Dec. 31, 2013	3%	11	565
Jan. 1, 2014–Mar. 31, 2014	3%	11	565
Apr. 1, 2014–Jun. 30, 2014	3%	11	565
Jul. 1, 2014–Sep. 30, 2014	3%	11	565
Oct. 1, 2014–Dec. 31, 2014	3%	11	565
Jan. 1, 2015–Mar. 31, 2015	3%	11	565
Apr. 1, 2015–Jun. 30, 2015	3%	11	565
Jul. 1, 2015–Sep. 30, 2015	3%	11	565
Oct. 1, 2015–Dec. 31, 2015	3%	11	565
Jan. 1, 2016–Mar. 31, 2016	3%	59	613
Apr. 1, 2016–Jun. 30, 2016	4%	61	615
Jul. 1, 2016–Sep. 30, 2016	4%	61	615
Oct. 1, 2016–Dec. 31, 2016	4%	61	615
Jan. 1, 2017–Mar. 31, 2017	4%	13	567
Apr. 1, 2017–Jun. 30, 2017	4%	13	567
Jul. 1, 2017–Sep. 30, 2017	4%	13	567
Oct. 1, 2017–Dec. 31, 2017	4%	13	567
Jan. 1, 2018–Mar. 31, 2018	4%	13	567
Apr. 1, 2018–Jun. 30, 2018	5%	15	569
Jul. 1, 2018–Sep. 30, 2018	5%	15	569
Oct. 1, 2018–Dec. 31, 2018	5%	15	569
Jan. 1, 2019–Mar. 31, 2019	6%	17	571
Apr. 1, 2019–Jun. 30, 2019	6%	17	571
Jul. 1, 2019–Sep. 30, 2019	5%	15	569
Oct. 1, 2019–Dec. 31, 2019	5%	15	569
Jan. 1, 2020–Mar. 31, 2020	5%	63	617
Apr. 1, 2020–Jun. 30, 2020	5%	63	617

Jul. 1, 2020–Sep. 30, 2020	3%	59	613
Oct. 1, 2020–Dec. 31, 2020	3%	59	613
Jan. 1, 2021–Mar. 31, 2021	3%	11	565
Apr. 1, 2021–Jun. 30, 2021	3%	11	565
Jul. 1, 2021–Sep. 30, 2021	3%	11	565
Oct. 1, 2021–Dec. 31, 2021	3%	11	565
Jan. 1, 2022–Mar. 31, 2022	3%	11	565
Apr. 1, 2022–Jun. 30, 2022	4%	13	567
Jul. 1, 2022–Sep. 30, 2022	5%	15	569
Oct. 1, 2022–Dec. 31, 2022	6%	17	571
Jan. 1, 2023–Mar. 31, 2023	7%	19	573
Apr. 1, 2023–Jun. 30, 2023	7%	19	573
Jul. 1, 2023–Sep. 30, 2023	7%	19	573
Oct. 1, 2023–Dec. 31, 2023	8%	21	575
Jan. 1, 2024–Mar. 31, 2024	8%	69	623
Apr. 1, 2024–Jun. 30, 2024	8%	69	623
Jul. 1, 2024–Sep. 30, 2024	8%	69	623
Oct. 1, 2024–Dec. 31, 2024	8%	69	623
Jan. 1, 2025–Mar. 31, 2025	7%	19	573
Apr. 1, 2025–Jun. 30, 2025	7%	19	573
Jul. 1, 2025–Sep. 30, 2025	7%	19	573
Oct. 1, 2025–Dec. 31, 2025	7%	19	573
Jan. 1, 2026–Mar. 31, 2026	7%	19	573
Apr. 1, 2026–Jun. 30, 2026	6%	17	571
Jul. 1, 2026–Sep. 30, 2026	7%	19	573

TABLE OF INTEREST RATES  
FROM JANUARY 1, 1999 - PRESENT  
CORPORATE OVERPAYMENTS AND UNDERPAYMENTS

	OVERPAYMENTS			UNDERPAYMENTS		
	1995-1 C.B.			1995-1 C.B.		
	RATE	TABLE	PG	RATE	TABLE	PG
Jan. 1, 1999–Mar. 31, 1999	6%	17	571	7%	19	573
Apr. 1, 1999–Jun. 30, 1999	7%	19	573	8%	21	575
Jul. 1, 1999–Sep. 30, 1999	7%	19	573	8%	21	575
Oct. 1, 1999–Dec. 31, 1999	7%	19	573	8%	21	575
Jan. 1, 2000–Mar. 30, 2000	7%	67	621	8%	69	623
Apr. 1, 2000–Jun. 30, 2000	8%	69	623	9%	71	625
Jul. 1, 2000–Sep. 30, 2000	8%	69	623	9%	71	625
Oct. 1, 2000–Dec. 31, 2000	8%	69	623	9%	71	625
Jan. 1, 2001–Mar. 31, 2001	8%	21	575	9%	23	577
Apr. 1, 2001–Jun. 30, 2001	7%	19	573	8%	21	575
Jul. 1, 2001–Sep. 30, 2001	6%	17	571	7%	19	573
Oct. 1, 2001–Dec. 31, 2001	6%	17	571	7%	19	573
Jan. 1, 2002–Mar. 31, 2002	5%	15	569	6%	17	571
Apr. 1, 2002–Jun. 30, 2002	5%	15	569	6%	17	571
Jul. 1, 2002–Sep. 30, 2002	5%	15	569	6%	17	571
Oct. 1, 2002–Dec. 31, 2002	5%	15	569	6%	17	571
Jan. 1, 2003–Mar. 31, 2003	4%	13	567	5%	15	569
Apr. 1, 2003–Jun. 30, 2003	4%	13	567	5%	15	569
Jul. 1, 2003–Sep. 30, 2003	4%	13	567	5%	15	569
Oct. 1, 2003–Dec. 31, 2003	3%	11	565	4%	13	567
Jan. 1, 2004–Mar. 31, 2004	3%	59	613	4%	61	615
Apr. 1, 2004–Jun. 30, 2004	4%	61	615	5%	63	617
Jul. 1, 2004–Sep. 30, 2004	3%	59	613	4%	61	615
Oct. 1, 2004–Dec. 31, 2004	4%	61	615	5%	63	617
Jan. 1, 2005–Mar. 31, 2005	4%	13	567	5%	15	569
Apr. 1, 2005–Jun. 30, 2005	5%	15	569	6%	17	571
Jul. 1, 2005–Sep. 30, 2005	5%	15	569	6%	17	571
Oct. 1, 2005–Dec. 31, 2005	6%	17	571	7%	19	573
Jan. 1, 2006–Mar. 31, 2006	6%	17	571	7%	19	573
Apr. 1, 2006–Jun. 30, 2006	6%	17	571	7%	19	573
Jul. 1, 2006–Sep. 30, 2006	7%	19	573	8%	21	575
Oct. 1, 2006–Dec. 31, 2006	7%	19	573	8%	21	575
Jan. 1, 2007–Mar. 31, 2007	7%	19	573	8%	21	575
Apr. 1, 2007–Jun. 30, 2007	7%	19	573	8%	21	575
Jul. 1, 2007–Sep. 30, 2007	7%	19	573	8%	21	575
Oct. 1, 2007–Dec. 31, 2007	7%	19	573	8%	21	575
Jan. 1, 2008–Mar. 31, 2008	6%	65	619	7%	67	621
Apr. 1, 2008–Jun. 30, 2008	5%	63	617	6%	65	619
Jul. 1, 2008–Sep. 30, 2008	4%	61	615	5%	63	617
Oct. 1, 2008–Dec. 31, 2008	5%	63	617	6%	65	619

Jan. 1, 2009–Mar. 31, 2009	4%	13	567	5%	15	569
Apr. 1, 2009–Jun. 30, 2009	3%	11	565	4%	13	567
Jul. 1, 2009–Sep. 30, 2009	3%	11	565	4%	13	567
Oct. 1, 2009–Dec. 31, 2009	3%	11	565	4%	13	567
Jan. 1, 2010–Mar. 31, 2010	3%	11	565	4%	13	567
Apr. 1, 2010–Jun. 30, 2010	3%	11	565	4%	13	567
Jul. 1, 2010–Sep. 30, 2010	3%	11	565	4%	13	567
Oct. 1, 2010–Dec. 31, 2010	3%	11	565	4%	13	567
Jan. 1, 2011–Mar. 31, 2011	2%	9	563	3%	11	565
Apr. 1, 2011–Jun. 30, 2011	3%	11	565	4%	13	567
Jul. 1, 2011–Sep. 30, 2011	3%	11	565	4%	13	567
Oct. 1, 2011–Dec. 31, 2011	2%	9	563	3%	11	565
Jan. 1, 2012–Mar. 31, 2012	2%	57	611	3%	59	613
Apr. 1, 2012–Jun. 30, 2012	2%	57	611	3%	59	613
Jul. 1, 2012–Sep. 30, 2012	2%	57	611	3%	59	613
Oct. 1, 2012–Dec. 31, 2012	2%	57	611	3%	59	613
Jan. 1, 2013–Mar. 31, 2013	2%	9	563	3%	11	565
Apr. 1, 2013–Jun. 30, 2013	2%	9	563	3%	11	565
Jul. 1, 2013–Sep. 30, 2013	2%	9	563	3%	11	565
Oct. 1, 2013–Dec. 31, 2013	2%	9	563	3%	11	565
Jan. 1, 2014–Mar. 31, 2014	2%	9	563	3%	11	565
Apr. 1, 2014–Jun. 30, 2014	2%	9	563	3%	11	565
Jul. 1, 2014–Sep. 30, 2014	2%	9	563	3%	11	565
Oct. 1, 2014–Dec. 31, 2014	2%	9	563	3%	11	565
Jan. 1, 2015–Mar. 31, 2015	2%	9	563	3%	11	565
Apr. 1, 2015–Jun. 30, 2015	2%	9	563	3%	11	565
Jul. 1, 2015–Sep. 30, 2015	2%	9	563	3%	11	565
Oct. 1, 2015–Dec. 31, 2015	2%	9	563	3%	11	565
Jan. 1, 2016–Mar. 31, 2016	2%	57	611	3%	59	613
Apr. 1, 2016–Jun. 30, 2016	3%	59	613	4%	61	615
Jul. 1, 2016–Sep. 30, 2016	3%	59	613	4%	61	615
Oct. 1, 2016–Dec. 31, 2016	3%	59	613	4%	61	615
Jan. 1, 2017–Mar. 31, 2017	3%	11	565	4%	13	567
Apr. 1, 2017–Jun. 30, 2017	3%	11	565	4%	13	567
Jul. 1, 2017–Sep. 30, 2017	3%	11	565	4%	13	567
Oct. 1, 2017–Dec. 31, 2017	3%	11	565	4%	13	567
Jan. 1, 2018–Mar. 31, 2018	3%	11	565	4%	13	567
Apr. 1, 2018–Jun. 30, 2018	4%	13	567	5%	15	569
Jul. 1, 2018–Sep. 30, 2018	4%	13	567	5%	15	569
Oct. 1, 2018–Dec. 31, 2018	4%	13	567	5%	15	569
Jan. 1, 2019–Mar. 31, 2019	5%	15	569	6%	17	571
Apr. 1, 2019–Jun. 30, 2019	5%	15	569	6%	17	571
Jul. 1, 2019–Sep. 30, 2019	4%	13	567	5%	15	569
Oct. 1, 2019–Dec. 31, 2019	4%	13	567	5%	15	569
Jan. 1, 2020–Mar. 31, 2020	4%	61	615	5%	63	617

Apr. 1, 2020–Jun. 30, 2020	4%	61	615	5%	63	617
Jul. 1, 2020–Sep. 30, 2020	2%	57	611	3%	59	613
Oct. 1, 2020–Dec. 31, 2020	2%	57	611	3%	59	613
Jan. 1, 2021–Mar. 31, 2021	2%	9	563	3%	11	565
Apr. 1, 2021–Jun. 30, 2021	2%	9	563	3%	11	565
Jul. 1, 2021–Sep. 30, 2021	2%	9	563	3%	11	565
Oct. 1, 2021–Dec. 31, 2021	2%	9	563	3%	11	565
Jan. 1, 2022–Mar. 31, 2022	2%	9	563	3%	11	565
Apr. 1, 2022–Jun. 30, 2022	3%	11	565	4%	13	567
Jul. 1, 2022–Sep. 30, 2022	4%	13	567	5%	15	569
Oct. 1, 2022–Dec. 31, 2022	5%	15	569	6%	17	571
Jan. 1, 2023–Mar. 31, 2023	6%	17	571	7%	19	573
Apr. 1, 2023–Jun. 30, 2023	6%	17	571	7%	19	573
Jul. 1, 2023–Sep. 30, 2023	6%	17	571	7%	19	573
Oct. 1, 2023–Dec. 31, 2023	7%	19	573	8%	21	575
Jan. 1, 2024–Mar. 31, 2024	7%	67	621	8%	69	623
Apr. 1, 2024–Jun. 30, 2024	7%	67	621	8%	69	623
Jul. 1, 2024–Sep. 30, 2024	7%	67	621	8%	69	623
Oct. 1, 2024–Dec. 31, 2024	7%	67	621	8%	69	623
Jan. 1, 2025–Mar. 31, 2025	6%	17	571	7%	19	573
Apr. 1, 2025–Jun. 30, 2025	6%	17	571	7%	19	573
Jul. 1, 2025–Sep. 30, 2025	6%	17	571	7%	19	573
Oct. 1, 2025–Dec. 31, 2025	6%	17	571	7%	19	573
Jan. 1, 2026–Mar. 31, 2026	6%	17	571	7%	19	573
Apr. 1, 2026–Jun. 30, 2026	5%	15	569	6%	17	571
Jul. 1, 2026–Sep. 30, 2026	6%	17	571	7%	19	573

TABLE OF INTEREST RATES  
FOR LARGE CORPORATE UNDERPAYMENTS  
FROM JANUARY 1, 1991 – PRESENT

PERIOD	RATE	1995-1 C.B.	
		TABLE	PG
Jan. 1, 1991–Mar. 31, 1991	13%	31	585
Apr. 1, 1991–Jun. 30, 1991	12%	29	583
Jul. 1, 1991–Sep. 30, 1991	12%	29	583
Oct. 1, 1991–Dec. 31, 1991	12%	29	583
Jan. 1, 1992–Mar. 31, 1992	11%	75	629
Apr. 1, 1992–Jun. 30, 1992	10%	73	627
Jul. 1, 1992–Sep. 30, 1992	10%	73	627
Oct. 1, 1992–Dec. 31, 1992	9%	71	625
Jan. 1, 1993–Mar. 31, 1993	9%	23	577
Apr. 1, 1993–Jun. 30, 1993	9%	23	577
Jul. 1, 1993–Sep. 30, 1993	9%	23	577
Oct. 1, 1993–Dec. 31, 1993	9%	23	577
Jan. 1, 1994–Mar. 31, 1994	9%	23	577
Apr. 1, 1994–Jun. 30, 1994	9%	23	577
Jul. 1, 1994–Sep. 30, 1994	10%	25	579
Oct. 1, 1994–Dec. 31, 1994	11%	27	581
Jan. 1, 1995–Jun. 30, 1995	11%	27	581
Apr. 1, 1995–Jun. 30, 1995	12%	29	583
Jul. 1, 1995–Sep. 30, 1995	11%	27	581
Oct. 1, 1995–Dec. 31, 1995	11%	27	581
Jan. 1, 1996–Mar. 31, 1996	11%	75	629
Apr. 1, 1996–Jun. 30, 1996	10%	73	627
Jul. 1, 1996–Sep. 30, 1996	11%	75	629
Oct. 1, 1996–Dec. 31, 1996	11%	75	629
Jan. 1, 1997–Mar. 31, 1997	11%	27	581
Apr. 1, 1997–Jun. 30, 1997	11%	27	581
Jul. 1, 1997–Sep. 30, 1997	11%	27	581
Oct. 1, 1997–Dec. 31, 1997	11%	27	581
Jan. 1, 1998–Mar. 31, 1998	11%	27	581
Apr. 1, 1998–Jun. 30, 1998	10%	25	579
Jul. 1, 1998–Sep. 30, 1998	10%	25	579
Oct. 1, 1998–Dec. 31, 1998	10%	25	579
Jan. 1, 1999–Mar. 31, 1999	9%	23	577
Apr. 1, 1999–Jun. 30, 1999	10%	25	579
Jul. 1, 1999–Sep. 30, 1999	10%	25	579
Oct. 1, 1999–Dec. 31, 1999	10%	25	579
Jan. 1, 2000–Mar. 31, 2000	10%	73	627
Apr. 1, 2000–Jun. 30, 2000	11%	75	629
Jul. 1, 2000–Sep. 30, 2000	11%	75	629
Oct. 1, 2000–Dec. 31, 2000	11%	75	629
Jan. 1, 2001–Mar. 31, 2001	11%	27	581

Apr. 1, 2001–Jun. 30, 2001	10%	25	579
Jul. 1, 2001–Sep. 30, 2001	9%	23	577
Oct. 1, 2001–Dec. 31, 2001	9%	23	577
Jan. 1, 2002–Mar. 31, 2002	8%	21	575
Apr. 1, 2002–Sep. 30, 2002	8%	21	575
Jul. 1, 2002–Sep. 30, 2002	8%	21	575
Oct. 1, 2002–Dec. 31, 2002	8%	21	575
Jan. 1, 2003–Mar. 31, 2003	7%	19	573
Apr. 1, 2003–Jun. 30, 2003	7%	19	573
Jul. 1, 2003–Sep. 30, 2003	7%	19	573
Oct. 1, 2003–Dec. 31, 2003	6%	17	571
Jan. 1, 2004–Mar. 31, 2004	6%	65	619
Apr. 1, 2004–Jun. 30, 2004	7%	67	621
Jul. 1, 2004–Sep. 30, 2004	6%	65	619
Oct. 1, 2004–Dec. 31, 2004	7%	67	621
Jan. 1, 2005–Mar. 31, 2005	7%	19	573
Apr. 1, 2005–Jun. 30, 2005	8%	21	575
Jul. 1, 2005–Sep. 30, 2005	8%	21	575
Oct. 1, 2005–Dec. 31, 2005	9%	23	577
Jan. 1, 2006–Mar. 31, 2006	9%	23	577
Apr. 1, 2006–Jun. 30, 2006	9%	23	577
Jul. 1, 2006–Sep. 30, 2006	10%	25	579
Oct. 1, 2006–Dec. 31, 2006	10%	25	579
Jan. 1, 2007–Mar. 31, 2007	10%	25	579
Apr. 1, 2007–Jun. 30, 2007	10%	25	579
Jul. 1, 2007–Sep. 30, 2007	10%	25	579
Oct. 1, 2007–Dec. 31, 2007	10%	25	579
Jan. 1, 2008–Mar. 31, 2008	9%	71	625
Apr. 1, 2008–Sep. 30, 2008	8%	69	623
Jul. 1, 2008–Sep. 30, 2008	7%	67	621
Oct. 1, 2008–Dec. 31, 2008	8%	69	623
Jan. 1, 2009–Mar. 31, 2009	7%	19	573
Apr. 1, 2009–Jun. 30, 2009	6%	17	571
Jul. 1, 2009–Sep. 30, 2009	6%	17	571
Oct. 1, 2009–Dec. 31, 2009	6%	17	571
Jan. 1, 2010–Mar. 31, 2010	6%	17	571
Apr. 1, 2010–Jun. 30, 2010	6%	17	571
Jul. 1, 2010–Sep. 30, 2010	6%	17	571
Oct. 1, 2010–Dec. 31, 2010	6%	17	571
Jan. 1, 2011–Mar. 31, 2011	5%	15	569
Apr. 1, 2011–Jun. 30, 2011	6%	17	571
Jul. 1, 2011–Sep. 30, 2011	6%	17	571
Oct. 1, 2011–Dec. 31, 2011	5%	15	569
Jan. 1, 2012–Mar. 31, 2012	5%	63	617
Apr. 1, 2012–Jun. 30, 2012	5%	63	617

Jul. 1, 2012–Sep. 30, 2012	5%	63	617
Oct. 1, 2012–Dec. 31, 2012	5%	63	617
Jan. 1, 2013–Mar. 31, 2013	5%	15	569
Apr. 1, 2013–Jun. 30, 2013	5%	15	569
Jul. 1, 2013–Sep. 30, 2013	5%	15	569
Oct. 1, 2013–Dec. 31, 2013	5%	15	569
Jan. 1, 2014–Mar. 31, 2014	5%	15	569
Apr. 1, 2014–Jun. 30, 2014	5%	15	569
Jul. 1, 2014–Sep. 30, 2014	5%	15	569
Oct. 1, 2014–Dec. 31, 2014	5%	15	569
Jan. 1, 2015–Mar. 31, 2015	5%	15	569
Apr. 1, 2015–Jun. 30, 2015	5%	15	569
Jul. 1, 2015–Sep. 30, 2015	5%	15	569
Oct. 1, 2015–Dec. 31, 2015	5%	15	569
Jan. 1, 2016–Mar. 31, 2016	5%	63	617
Apr. 1, 2016–Jun. 30, 2016	6%	65	619
Jul. 1, 2016–Sep. 30, 2016	6%	65	619
Oct. 1, 2016–Dec. 31, 2016	6%	65	619
Jan. 1, 2017–Mar. 31, 2017	6%	17	571
Apr. 1, 2017–Jun. 30, 2017	6%	17	571
Jul. 1, 2017–Sep. 30, 2017	6%	17	571
Oct. 1, 2017–Dec. 31, 2017	6%	17	571
Jan. 1, 2018–Mar. 31, 2018	6%	17	571
Apr. 1, 2018–Jun. 30, 2018	7%	19	573
Jul. 1, 2018–Sep. 30, 2018	7%	19	573
Oct. 1, 2018–Dec. 31, 2018	7%	19	573
Jan. 1, 2019–Mar. 31, 2019	8%	21	575
Apr. 1, 2019–Jun. 30, 2019	8%	21	575
Jul. 1, 2019–Sep. 30, 2019	7%	19	573
Oct. 1, 2019–Dec. 31, 2019	7%	19	573
Jan. 1, 2020–Mar. 31, 2020	7%	67	621
Apr. 1, 2020–Jun. 30, 2020	7%	67	621
Jul. 1, 2020–Sep. 30, 2020	5%	63	617
Oct. 1, 2020–Dec. 31, 2020	5%	63	617
Jan. 1, 2021–Mar. 31, 2021	5%	15	569
Apr. 1, 2021–Jun. 30, 2021	5%	15	569
Jul. 1, 2021–Sep. 30, 2021	5%	15	569
Oct. 1, 2021–Dec. 31, 2021	5%	15	569
Jan. 1, 2022–Mar. 31, 2022	5%	15	569
Apr. 1, 2022–Jun. 30, 2022	6%	17	571
Jul. 1, 2022–Sep. 30, 2022	7%	19	573
Oct. 1, 2022–Dec. 31, 2022	8%	21	575
Jan. 1, 2023–Mar. 31, 2023	9%	23	577
Apr. 1, 2023–Jun. 30, 2023	9%	23	577
Jul. 1, 2023–Sep. 30, 2023	9%	23	577

Oct. 1, 2023–Dec. 31, 2023	10%	25	579
Jan. 1, 2024–Mar. 31, 2024	10%	73	627
Apr. 1, 2024–Jun. 30, 2024	10%	73	627
Jul. 1, 2024–Sep. 30, 2024	10%	73	627
Oct. 1, 2024–Dec. 31, 2024	10%	73	627
Jan. 1, 2025–Mar. 31, 2025	9%	23	577
Apr. 1, 2025–Jun. 30, 2025	9%	23	577
Jul. 1, 2025–Sep. 30, 2025	9%	23	577
Oct. 1, 2025–Dec. 31, 2025	9%	23	577
Jan. 1, 2026–Mar. 31, 2026	9%	23	577
Apr. 1, 2026–Jun. 30, 2026	8%	21	575
Jul. 1, 2026–Sep. 30, 2026	9%	23	577

TABLE OF INTEREST RATES FOR CORPORATE  
OVERPAYMENTS EXCEEDING \$10,000  
FROM JANUARY 1, 1995 – PRESENT

PERIOD	RATE	1995-1 C.B.	
		TABLE	PG
Jan. 1, 1995–Mar. 31, 1995	6.5%	18	572
Apr. 1, 1995–Jun. 30, 1995	7.5%	20	574
Jul. 1, 1995–Sep. 30, 1995	6.5%	18	572
Oct. 1, 1995–Dec. 31, 1995	6.5%	18	572
Jan. 1, 1996–Mar. 31, 1996	6.5%	66	620
Apr. 1, 1996–Jun. 30, 1996	5.5%	64	618
Jul. 1, 1996–Sep. 30, 1996	6.5%	66	620
Oct. 1, 1996–Dec. 31, 1996	6.5%	66	620
Jan. 1, 1997–Mar. 31, 1997	6.5%	18	572
Apr. 1, 1997–Jun. 30, 1997	6.5%	18	572
Jul. 1, 1997–Sep. 30, 1997	6.5%	18	572
Oct. 1, 1997–Dec. 31, 1997	6.5%	18	572
Jan. 1, 1998–Mar. 31, 1998	6.5%	18	572
Apr. 1, 1998–Jun. 30, 1998	5.5%	16	570
Jul. 1, 1998–Sep. 30, 1998	5.5%	16	570
Oct. 1, 1998–Dec. 31, 1998	5.5%	16	570
Jan. 1, 1999–Mar. 31, 1999	4.5%	14	568
Apr. 1, 1999–Sep. 30, 1999	5.5%	16	570
Jul. 1, 1999–Sep. 30, 1999	5.5%	16	570
Oct. 1, 1999–Dec. 31, 1999	5.5%	16	570
Jan. 1, 2000–Mar. 31, 2000	5.5%	64	618
Apr. 1, 2000–Jun. 30, 2000	6.5%	66	620
Jul. 1, 2000–Sep. 30, 2000	6.5%	66	620
Oct. 1, 2000–Dec. 31, 2000	6.5%	66	620
Jan. 1, 2001–Mar. 31, 2001	6.5%	18	572
Apr. 1, 2001–Jun. 30, 2001	5.5%	16	570
Jul. 1, 2001–Sep. 30, 2001	4.5%	14	568
Oct. 1, 2001–Dec. 31, 2001	4.5%	14	568
Jan. 1, 2002–Mar. 31, 2002	3.5%	12	566
Apr. 1, 2002–Jun. 30, 2002	3.5%	12	566
Jul. 1, 2002–Sep. 30, 2002	3.5%	12	566
Oct. 1, 2002–Dec. 31, 2002	3.5%	12	566
Jan. 1, 2003–Mar. 31, 2003	2.5%	10	564
Apr. 1, 2003–Jun. 30, 2003	2.5%	10	564
Jul. 1, 2003–Sep. 30, 2003	2.5%	10	564
Oct. 1, 2003–Dec. 31, 2003	1.5%	8	562
Jan. 1, 2004–Mar. 31, 2004	1.5%	56	610
Apr. 1, 2004–Jun. 30, 2004	2.5%	58	612

Jul. 1, 2004–Sep. 30, 2004	1.5%	56	610
Oct. 1, 2004–Dec. 31, 2004	2.5%	58	612
Jan. 1, 2005–Mar. 31, 2005	2.5%	10	564
Apr. 1, 2005–Jun. 30, 2005	3.5%	12	566
Jul. 1, 2005–Sep. 30, 2005	3.5%	12	566
Oct. 1, 2005–Dec. 31, 2005	4.5%	14	568
Jan. 1, 2006–Mar. 31, 2006	4.5%	14	568
Apr. 1, 2006–Jun. 30, 2006	4.5%	14	568
Jul. 1, 2006–Sep. 30, 2006	5.5%	16	570
Oct. 1, 2006–Dec. 31, 2006	5.5%	16	570
Jan. 1, 2007–Mar. 31, 2007	5.5%	16	570
Apr. 1, 2007–Jun. 30, 2007	5.5%	16	570
Jul. 1, 2007–Sep. 30, 2007	5.5%	16	570
Oct. 1, 2007–Dec. 31, 2007	5.5%	16	570
Jan. 1, 2008–Mar. 31, 2008	4.5%	62	616
Apr. 1, 2008–Jun. 30, 2008	3.5%	60	614
Jul. 1, 2008–Sep. 30, 2008	2.5%	58	612
Oct. 1, 2008–Dec. 31, 2008	3.5%	60	614
Jan. 1, 2009–Mar. 31, 2009	2.5%	10	564
Apr. 1, 2009–Jun. 30, 2009	1.5%	8	562
Jul. 1, 2009–Sep. 30, 2009	1.5%	8	562
Oct. 1, 2009–Dec. 31, 2009	1.5%	8	562
Jan. 1, 2010–Mar. 31, 2010	1.5%	8	562
Apr. 1, 2010–Jun. 30, 2010	1.5%	8	562
Jul. 1, 2010–Sep. 30, 2010	1.5%	8	562
Oct. 1, 2010–Dec. 31, 2010	1.5%	8	562
Jan. 1, 2011–Mar. 31, 2011	0.5%*		
Apr. 1, 2011–Jun. 30, 2011	1.5%	8	562
Jul. 1, 2011–Sep. 30, 2011	1.5%	8	562
Oct. 1, 2011–Dec. 31, 2011	0.5%*		
Jan. 1, 2012–Mar. 31, 2012	0.5%*		
Apr. 1, 2012–Jun. 30, 2012	0.5%*		
Jul. 1, 2012–Sep. 30, 2012	0.5%*		
Oct. 1, 2012–Dec. 31, 2012	0.5%*		
Jan. 1, 2013–Mar. 31, 2013	0.5%*		
Apr. 1, 2013–Jun. 30, 2013	0.5%*		
Jul. 1, 2013–Sep. 30, 2013	0.5%*		
Oct. 1, 2013–Dec. 31, 2013	0.5%*		
Jan. 1, 2014–Mar. 31, 2014	0.5%*		
Apr. 1, 2014–Jun. 30, 2014	0.5%*		
Jul. 1, 2014–Sep. 30, 2014	0.5%*		
Oct. 1, 2014–Dec. 31, 2014	0.5%*		

Jan. 1, 2015–Mar. 31, 2015	0.5%*		
Apr. 1, 2015–Jun. 30, 2015	0.5%*		
Jul. 1, 2015–Sep. 30, 2015	0.5%*		
Oct. 1, 2015–Dec. 31, 2015	0.5%*		
Jan. 1, 2016–Mar. 31, 2016	0.5%*		
Apr. 1, 2016–Jun. 30, 2016	1.5%	56	610
Jul. 1, 2016–Sep. 30, 2016	1.5%	56	610
Oct. 1, 2016–Dec. 31, 2016	1.5%	56	610
Jan. 1, 2017–Mar. 31, 2017	1.5%	8	562
Apr. 1, 2017–Jun. 30, 2017	1.5%	8	562
Jul. 1, 2017–Sep. 30, 2017	1.5%	8	562
Oct. 1, 2017–Dec. 31, 2017	1.5%	8	562
Jan. 1, 2018–Mar. 31, 2018	1.5%	8	562
Apr. 1, 2018–Jun. 30, 2018	2.5%	10	564
Jul. 1, 2018–Sep. 30, 2018	2.5%	10	564
Oct. 1, 2018–Dec. 31, 2018	2.5%	10	564
Jan. 1, 2019–Mar. 31, 2019	3.5%	12	566
Apr. 1, 2019–Jun. 30, 2019	3.5%	12	566
Jul. 1, 2019–Sep. 30, 2019	2.5%	10	564
Oct. 1, 2019–Dec. 31, 2019	2.5%	10	564
Jan. 1, 2020–Mar. 31, 2020	2.5%	58	612
Apr. 1, 2020–Jun. 30, 2020	2.5%	58	612
Jul. 1, 2020–Sep. 30, 2020	0.5%*		
Oct. 1, 2020–Dec. 31, 2020	0.5%*		
Jan. 1, 2021–Mar. 31, 2021	0.5%*		
Apr. 1, 2021–Jun. 30, 2021	0.5%*		
Jul. 1, 2021–Sep. 30, 2021	0.5%*		
Oct. 1, 2021–Dec. 31, 2021	0.5%*		
Jan. 1, 2022–Mar. 31, 2022	0.5%*		
Apr. 1, 2022–Jun. 30, 2022	1.5%	8	562
Jul. 1, 2022–Sep. 30, 2022	2.5%	10	564
Oct. 1, 2022–Dec. 31, 2022	3.5%	12	566
Jan. 1, 2023–Mar. 31, 2023	4.5%	14	568
Apr. 1, 2023–Jun. 30, 2023	4.5%	14	568
Jul. 1, 2023–Sep. 30, 2023	4.5%	14	568
Oct. 1, 2023–Dec. 31, 2023	5.5%	16	570
Jan. 1, 2024–Mar. 31, 2024	5.5%	64	618
Apr. 1, 2024–Jun. 30, 2024	5.5%	64	618
Jul. 1, 2024–Sep. 30, 2024	5.5%	64	618
Oct. 1, 2024–Dec. 31, 2024	5.5%	64	618
Jan. 1, 2025–Mar. 31, 2025	4.5%	14	568
Apr. 1, 2025–Jun. 30, 2025	4.5%	14	568

Jul. 1, 2025–Sep. 30, 2025	4.5%	14	568
Oct. 1, 2025–Dec. 31, 2025	4.5%	14	568
Jan. 1, 2026–Mar. 31, 2026	4.5%	14	568
Apr. 1, 2026–Jun. 30, 2026	3.5%	12	566
Jul. 1, 2026–Sep. 30, 2026	4.5%	14	568

\* The asterisk reflects the interest factors for daily compound interest for annual rates of 0.5 percent published in Appendix A of this Revenue Ruling.

# Part III

## Credit for Carbon Oxide Sequestration 2026 Section 45Q Inflation Adjustment Factor

### Notice 2026-29

#### SECTION 1. PURPOSE

This notice publishes the inflation adjustment factor for the credit for carbon oxide sequestration under § 45Q of the Internal Revenue Code (§ 45Q credit) for calendar year 2026.<sup>1</sup> The inflation adjustment factor is used to determine the amount of the credit allowable under § 45Q for taxpayers that make an election under § 45Q(b)(3) to have the dollar amounts applicable under § 45Q(a)(1) or (2) apply.

#### SECTION 2. BACKGROUND

Section 45Q was added to the Code by § 115 of the Energy Improvement and Extension Act of 2008, enacted as Division B of Pub. L. 110-343, 122 Stat. 3765, 3829 (October 3, 2008), to provide a credit for the sequestration of carbon dioxide. Section 45Q was amended by § 1131 of the American Recovery and Reinvestment Tax Act of 2009, enacted as Division B of Pub. L. 111-5, 123 Stat. 115 (February 17, 2009), § 41119 of the Bipartisan Budget Act of 2018 (BBA), Pub. L. No. 115-123 (February 9, 2018), § 121 of the Taxpayer Certainty and Disaster Tax Relief Act of 2020, enacted as Division EE of the Consolidated Appropriations Act, 2021, Pub. L. 116-260, 134 Stat. 3051 (December 27, 2020), § 13104 of Pub. L. 117-169, 136 Stat. 1818 (August 16, 2022), commonly known as the Inflation Reduction Act (IRA), and § 70522 of Pub. L. 119-21, 139 Stat. 72 (July 4, 2025), commonly known as the One, Big, Beautiful Bill Act (OBBA).

Section 45Q(a)(1) allows a credit of \$20 per metric ton of qualified carbon oxide (i) captured by the taxpayer using carbon capture equipment which is originally placed in service at a qualified facility before the date of the enactment of the BBA, (ii) disposed of by the taxpayer in secure geological storage, and (iii) not used by the taxpayer as a tertiary injectant in a qualified enhanced oil or natural gas recovery project.

Section 45Q(a)(2) allows a credit of \$10 per metric ton of qualified carbon oxide (i) captured by the taxpayer using carbon capture equipment which is originally placed in service at a qualified facility before the date of the enactment of the BBA, and (ii) either (I) used by the taxpayer as a tertiary injectant in a qualified enhanced oil or natural gas recovery project and disposed of by the taxpayer in secure geological storage or (II) utilized by the taxpayer in a manner described in § 45Q(f)(5).

Section 45Q(b)(3) provides that, for purposes of determining the carbon oxide sequestration credit under this section, a taxpayer may elect to have the dollar amounts applicable under § 45Q(a)(1) or (2) apply in lieu of the dollar amounts applicable under § 45Q(a)(3) or (4) for each metric ton of qualified carbon oxide which is captured by the taxpayer using carbon capture equipment which is originally placed in service at a qualified facility on or after the date of the enactment of the BBA.

Notice 2022-38 provided that 2022 was the final calendar year for which a taxpayer may claim a § 45Q credit under § 45Q(a)(1) and (2) for qualified carbon oxide that is captured by carbon capture equipment originally placed in service at a qualified facility before the date of enactment of the BBA. Therefore, the inflation adjustment amounts in section 3 of this notice only apply if a taxpayer elects under § 45Q(b)(3) to apply the dollar amounts

applicable under § 45Q(a)(1) or (2) in lieu of the dollar amounts applicable under § 45Q(a)(3) or (4).

Under § 45Q(f)(7), for taxable years beginning in a calendar year after 2009, the dollar amounts contained in § 45Q(a)(1) and (2) must be adjusted for inflation by multiplying such dollar amount by the inflation adjustment factor for such calendar year determined under § 43(b)(3)(B), determined by substituting “2008” for “1990.”

Section 43(b)(3)(B) defines the term “inflation adjustment factor” as, with respect to any calendar year, a fraction the numerator of which is the GNP implicit price deflator for the preceding calendar year and the denominator of which is the GNP implicit price deflator for 1990. For purposes of § 45Q(f)(7), for the 2025 calendar year, the inflation adjustment factor is a fraction the numerator of which is the GNP implicit price deflator for 2025 (128.888) and the denominator of which is the GNP implicit price deflator for 2008 (88.046).

#### SECTION 3. INFLATION ADJUSTMENT FACTOR

The inflation adjustment factor for calendar year 2026 is 1.4639. The § 45Q credit for calendar year 2026 is \$29.28 per metric ton of qualified carbon oxide under § 45Q(a)(1) and \$14.64 per metric ton of qualified carbon oxide under § 45Q(a)(2).

#### SECTION 4. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Energy, Credits, and Excise). For further information regarding this notice contact (202) 317-6853 (not a toll-free number).

<sup>1</sup> Unless otherwise specified, all “section” references will be to the Internal Revenue Code, as amended, or the Income Tax Regulations.

# 2025 Section 45K(d)(2)(C) Reference Price

## Notice 2026-30

### SECTION 1. PURPOSE

This notice publishes the reference price under § 45K(d)(2)(C) of the Internal Revenue Code for calendar year 2025.<sup>1</sup> The credit period for the nonconventional source production credit under § 45K ended on December 31, 2013, for facilities producing coke or coke gas (other than from petroleum-based products). However, the reference price continues to apply in determining the amount of the enhanced oil recovery credit under § 43, the marginal well production credit for qualified crude oil production under § 45I, and the applicable percentage under § 613A to be used in determining percentage depletion in the case of oil and natural gas produced from marginal properties.

### SECTION 2. BACKGROUND

Section 45K(d)(2)(C) provides that the term “reference price” means, with respect to a calendar year, the Secretary’s estimate of the annual average wellhead price per barrel for all domestic crude oil the price of which is not subject to regulation by the United States.

Section 43(a) provides that, for purposes of § 38, the enhanced oil recovery credit for any taxable year is an amount equal to 15 percent of the taxpayer’s qualified enhanced oil recovery costs for such taxable year.

Section 43(b)(1) provides that the amount of enhanced oil recovery credit for any taxable year shall be reduced by an amount which bears the same ratio to the amount of such credit (determined without regard to this paragraph) as - (A) the amount by which the reference price for the calendar year preceding the calendar year in which the taxable year begins exceeds \$28, bears to (B) \$6. Section 43(b)(2) provides that the term

“reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

Section 45I(a) provides that, for purposes of § 38, the marginal well production credit for any taxable year is an amount equal to the product of the credit amount and the qualified crude oil production and the qualified natural gas production which is attributable to the taxpayer.

Section 45I(b)(1) provides that for crude oil production, the amount of the marginal well production credit is \$3 per barrel of qualified crude oil production.

Section 45I(b)(2) provides that the \$3 amount under § 45I(b)(1) shall be reduced (but not below zero) by an amount which bears the same ratio to such amount (determined without regard to this paragraph) as - (i) the excess (if any) of the applicable reference price over \$15, bears to (ii) \$3. The applicable reference price for a taxable year is the reference price of the calendar year preceding the calendar year in which the taxable year begins.

Section 45I(b)(2)(C) provides that for qualified crude oil production the term “reference price” means, with respect to any calendar year, the reference price determined under § 45K(d)(2)(C).

Section 613A(c)(6)(A) provides, in general, that the allowance for depletion under § 611 shall be computed in accordance with § 613 with respect to - (i) so much of the taxpayer’s average daily marginal production of domestic crude oil as does not exceed the taxpayer’s depletable oil quantity (determined without regard to paragraph (3)(A)(ii)), and (ii) so much of the taxpayer’s average daily marginal production of domestic natural gas as does not exceed the taxpayer’s depletable natural gas quantity (determined without regard to paragraph (3)(A)(ii)), and the applicable percentage shall be deemed to be specified in subsection (b) of § 613 for purposes of subsection (a) of that section.

Section 613A(c)(6)(C) provides that the term “applicable percentage” means the percentage (not greater than 25 per-

cent) equal to the sum of - (i) 15 percent, plus (ii) 1 percentage point for each whole dollar by which \$20 exceeds the reference price for crude oil for the calendar year preceding the calendar year in which the taxable year begins. For purposes of this paragraph, the term “reference price” means, with respect to any calendar year, the reference price determined for such calendar year under § 45K(d)(2)(C).

### SECTION 3. REFERENCE PRICE

The reference price under § 45K(d)(2)(C) for calendar year 2025 is \$63.40.

### SECTION 4. DRAFTING INFORMATION

The principal author of this notice is the Office of Associate Chief Counsel (Energy, Credits, and Excise). For further information regarding this notice, contact (202) 317-6853 (not a toll-free number).

*26 CFR 601.201: Rulings and determination letters.*

## Rev. Proc. 2026-21

### SECTION 1. PURPOSE

This revenue procedure describes a program for letter rulings with respect to certain issues solely under the jurisdiction of the Associate Chief Counsel (Corporate). This program does not diminish the availability of letter rulings under existing programs.

### SECTION 2. CHANGES

This revenue procedure modifies and amplifies Rev. Proc. 2026-1, 2026-1 I.R.B. 1, which explains how the Internal Revenue Service (Service) provides advice to taxpayers on issues under the jurisdiction of the Associate Chief Counsel (Corporate). This revenue procedure also modifies and amplifies Rev. Proc. 2026-3, 2026-1 I.R.B. 143, which sets

<sup>1</sup> Unless otherwise specified, all “section” references will be to the Internal Revenue Code, as amended, or the Income Tax Regulations.

forth the areas of the Internal Revenue Code (Code)<sup>1</sup> under the jurisdiction of the Associate Chief Counsel (Corporate) relating to issues on which the Service will not issue letter rulings.

### SECTION 3. BACKGROUND

.01 *Prior Ruling Policy.* As described in this section 3.01, the Service has taken various positions over time on issuing letter rulings on only part of an integrated transaction.

(1) *Rev. Proc. 2001-3.* Rev. Proc. 2001-3, 2001-1 I.R.B. 111, *modified by* Ann. 2001-25, 2001-11 I.R.B. 895, provided that the Service would not rule on whether a transaction qualifies under § 332, 351, 368(a)(1)(A), (B), (C), (E) or (F), or 1036, and whether various consequences (such as nonrecognition and basis) result from the application of that section, unless the Service determined that there was a significant issue that must be resolved in order to decide those matters. In that case, the Service would rule on the entire transaction and not just on the significant issue. *See* section 3.01(29) of Rev. Proc. 2001-3.

(2) *Rev. Proc. 2009-25.* Rev. Proc. 2009-25, 2009-24 I.R.B. 1088, announced a pilot program for letter rulings on issues arising in the context of distributions to which § 355 applies (§ 355 distributions). Under this program, a taxpayer could request a letter ruling on part of a larger transaction or on a particular issue under a Code section that a transaction presented. In turn, the Service would issue a letter ruling on the particular issue raised in the letter ruling request and not on any other issue (including, in some cases, qualification of the distribution under § 355) or on any other aspect of the transaction.

(3) *Rev. Proc. 2013-32.* Rev. Proc. 2013-32, 2013-28 I.R.B. 55, provided that the Service no longer would rule on (i) whether a transaction qualifies for nonrecognition treatment under § 332, 351, 355, or 1036, (ii) whether a transaction constitutes a reorganization within the meaning of § 368, or (iii) the various tax consequences resulting from the application of those Code sections. Instead, the Service

would rule only on significant issues presented in transactions described in those Code sections (significant issue rulings). Rev. Proc. 2013-32 further provided that (i) the Service would not issue a letter ruling with respect to an issue that is clearly and adequately addressed by statute, regulations, decision of a court, or authority published in the Internal Revenue Bulletin (comfort ruling), but that (ii) except with respect to issues under §§ 332, 351, 355, 368, and 1036 and the tax consequences resulting from the application of those Code sections, an Associate office may, in its discretion, issue a comfort ruling if the Associate office is otherwise ruling on another issue arising in the same transaction. Rev. Proc. 2013-32 also provided that the pilot program announced in Rev. Proc. 2009-25 was discontinued.

(4) *Rev. Proc. 2017-52.* Rev. Proc. 2017-52, 2017-41 I.R.B. 283, provides procedures for requesting letter rulings regarding § 355 distributions. Rev. Proc. 2017-52 established a pilot program to issue letter rulings that address the general Federal income tax consequences of a § 355 distribution. Rev. Proc. 2017-52 also provides procedures for requesting such rulings and clarifies procedures for requesting rulings on significant issues presented in those transactions. Rev. Proc. 2017-52 modified and superseded a number of prior revenue procedures, including superseding Rev. Proc. 2009-25 and Rev. Proc. 2013-32.

(5) *Rev. Proc. 2024-1 and Rev. Proc. 2024-3.* Rev. Proc. 2024-1, 2024-1 I.R.B. 1, and Rev. Proc. 2024-3, 2024-1 I.R.B. 143, removed issues under §§ 332, 351, 368, and 1036 from the list of areas in which letter rulings ordinarily would not be issued, permitted the issuance of comfort rulings relating to transactions under §§ 332, 351, 355, 368, 1036, and related operative provisions, and ended the practice of issuing significant issue rulings, including with respect to § 355 distributions. *See* sections 6.11 and 16 of Rev. Proc. 2024-1; section 1.02 of Rev. Proc. 2024-3.

.02 *Current Ruling Policy.* The Service ordinarily will not issue a letter ruling

on only part of an integrated transaction. However, if part of an integrated transaction falls under an area of the Code, including those under the jurisdiction of the Associate Chief Counsel (Corporate), on which the Service will not issue letter rulings, the Service may issue a letter ruling on other parts of the transaction. Section 6.03 of Rev. Proc. 2026-1; section 4.02(2) of Rev. Proc. 2026-3. If it is impossible for the Service to determine the tax consequences of an integrated transaction without resolving an issue on which the Service will not issue rulings (no-rule issue) involving a part of the transaction or a related transaction, the taxpayer must state in its letter ruling request to the best of its knowledge and belief the tax consequences of the no-rule issue. The Service's letter ruling will state that the Service did not consider, and no opinion is expressed upon, that issue. In appropriate cases, notwithstanding the taxpayer's representation, the Service may decline to issue a letter ruling on the integrated transaction due to the relevance of the no-rule issue. Section 2.03 of Rev. Proc. 2026-3.

In addition, except with respect to issues under §§ 332, 351, 355, 368, 1036, and related operative provisions, the Service ordinarily will not issue comfort rulings, but the Service may in its discretion decide to issue a comfort ruling if the Service is otherwise issuing a letter ruling to the taxpayer on another issue arising in the same transaction. Section 6.11 of Rev. Proc. 2026-1; section 4.02(9) of Rev. Proc. 2026-3.

Furthermore, the Service will not issue letter rulings on questions that the Service determines, in its discretion, should not be answered in the interest of sound tax administration, including due to resource constraints. Section 3.02(10) of Rev. Proc. 2026-3.

A taxpayer requesting a letter ruling solely or primarily under the jurisdiction of the Associate Chief Counsel (Corporate) may request fast-track processing, but not expedited handling, of that letter ruling request. However, expedited handling, but not fast-track processing, may be available for letter ruling requests that

<sup>1</sup> Unless otherwise provided, all "section" or "§" references are to sections of the Code or the Income Tax Regulations (26 CFR part 1).

include a closing agreement with respect to an issue or letter ruling requests for an extension of time for making an election or other relief. Section 7.02(4) of Rev. Proc. 2026-1; Rev. Proc. 2023-26, 2023-33 I.R.B. 486.

.03 *Feedback Requesting Significant Issue Rulings.* The Service has received numerous informal comments from taxpayers and practitioners regarding the time required to process letter ruling requests and the scope of those letter ruling requests. Taxpayers and practitioners have recommended that the Service reinstate the practice of issuing significant issue rulings. To use Service resources more efficiently, and to increase the availability and timeliness of letter rulings, this revenue procedure establishes a significant issue ruling program to allow taxpayers to request rulings on one or more issues that—

- (1) Are solely under the jurisdiction of the Associate Chief Counsel (Corporate);
- (2) Are significant (as defined in section 4.02 of this revenue procedure); and
- (3) Involve the tax consequences or characterization of a transaction (or part of a transaction) that is described in § 332, 351, 355, 368, or 1036.

#### SECTION 4. SCOPE

.01 *Significant Issue Ruling Program.* Under the significant issue ruling program described in this revenue procedure, taxpayers may request, and the Service may issue, a ruling on part of an integrated transaction described in § 332, 351, 355, 368, or 1036. In addition, taxpayers may request, and the Service may issue, a ruling on a particular legal issue under a section of the Code or the Income Tax Regulations with respect to a transaction (or part thereof) rather than a ruling that addresses all aspects of that section (or any other section) with respect to the transaction (or part thereof). For example, the Service may issue a letter ruling addressing significant issues presented by the application of § 355(e), 1.368-1(d), or 1.368-2(k), even though the ruling does not address overall qualification of the transaction under § 355 or 368.

In addition, the Service may rule on the tax consequences (such as nonrec-

ognition and basis) resulting from integrated transactions described in § 332, 351, 355, 368, or 1036 to the extent that a significant issue is presented under related Code sections that address such tax consequences. For example, a § 351 exchange that does not present any significant issues under § 351 may present a significant issue regarding the application of § 358 to the transferor in the exchange.

This revenue procedure does not limit the number of significant issues with respect to a transaction that may be the subject of a single letter ruling. However, the Service reserves the right to rule on any other issue related to the transaction (including ruling adversely) if the Service believes that doing so would be in the interest of sound tax administration.

If the Service issues a letter ruling on a significant issue under Rev. Proc. 2026-1 as modified and amplified by this revenue procedure, the letter ruling will state that no opinion is expressed as to the overall tax consequences of the transactions described in the letter ruling or as to any issue or step not specifically addressed by the letter ruling.

.02 *Significant Issue.* A significant issue is a germane and specific issue of law, provided that a ruling on the issue would not be a comfort ruling or the conclusion in such a ruling otherwise would not be essentially free from doubt. An issue is germane if resolution of the issue is necessary to determine an element of the tax treatment of the transaction. An issue is specific if it is the narrowest articulation of the germane issue. A change of circumstances arising after a transaction ordinarily does not present a significant issue with respect to the transaction.

#### SECTION 5. PROCEDURE

.01 *In General.* Letter ruling requests submitted under Rev. Proc. 2026-1 as modified and amplified by this revenue procedure must comply with the requirements set forth in Rev. Proc. 2026-1, including the requirements of section 6.03 of Rev. Proc. 2026-1, as modified and amplified by this revenue procedure. All pertinent no-rule policies described in Rev. Proc. 2026-3, as modified and ampli-

fied by this revenue procedure, will govern requests for letter rulings made pursuant to this revenue procedure. For example, *see* section 3.01(66) of Rev. Proc. 2026-3 (no-rule policy regarding business purpose under § 355).

In preparing a letter ruling request under Rev. Proc. 2026-1 as modified and amplified by this revenue procedure, taxpayers should continue to consult other applicable revenue procedures. For example, *see* Rev. Proc. 2025-30, 2025-42 I.R.B. 489 and Rev. Proc. 2017-52. However, the letter ruling request must include the information and representations described in such revenue procedures (as applicable) only to the extent that they relate to the significant issue. Further, when a taxpayer is requesting a ruling regarding a significant issue under a section of the Code or the Income Tax Regulations (for example, § 355(e)), the taxpayer must provide a representation (to the best knowledge and belief of the taxpayer) that the transaction would otherwise satisfy the requirements under that section (for example, § 355) or, as applicable, the relevant definitional section (for example, § 368).

.02 *Rev. Proc. 2026-1.* Rev. Proc. 2026-1 is modified and amplified as follows:

- (1) *Section 6.03.* The following text is added after the first paragraph of section 6.03 of Rev. Proc. 2026-1:

**Significant issue rulings.** In addition, the Office of Associate Chief Counsel (Corporate) may issue a letter ruling on part of an integrated transaction without ruling on the larger transaction if the requested ruling would address one or more issues that: (1) are solely under the jurisdiction of the Associate Chief Counsel (Corporate); (2) are significant; and (3) involve the tax consequences or characterization of a transaction (or part of a transaction) that is described in § 332, 351, 355, 368, or 1036. The Service also may rule on a particular legal issue under a section of the Code or related regulations without ruling on other legal issues under that section of the Code or regulations if the issue meets the three conditions of the preceding sentence.

A significant issue is a germane and specific issue of law, provided that a ruling on the issue would not be a comfort

ruling or the conclusion in such a ruling otherwise would not be essentially free from doubt. An issue is germane if resolution of the issue is necessary to determine an element of the tax treatment of the transaction. An issue is specific if it is the narrowest articulation of the germane issue. A change of circumstances arising after a transaction ordinarily does not present a significant issue with respect to the transaction.

Before preparing the letter ruling request under this section 6.03, a taxpayer should follow the procedures provided in section 10.07(1) of this revenue procedure for pre-submission conferences to discuss whether the Office of the Associate Chief Counsel (Corporate) will issue a letter ruling under this section 6.03. The Service reserves the right to rule on any other aspect of the transaction (including ruling adversely) if the Service believes doing so is in the interest of sound tax administration.

All requests for a ruling under this section 6.03 must contain the following:

(1) A narrative description of the transaction that puts the significant issue in context;

(2) A statement identifying the issue;

(3) An analysis of the relevant law that sets forth the authorities most closely related to the issue, explains why these authorities do not resolve the issue, and explains why the issue is significant;

(4) Applicable information and representations from relevant revenue procedures with respect to the significant issue (see Appendix F of this revenue procedure) and as otherwise may be required by the Office of Associate Chief Counsel (Corporate) depending on the facts and circumstances;

(5) If the taxpayer is requesting a ruling on the tax treatment of part of an integrated transaction, a representation regarding the relevant tax consequences of the integrated transaction (to the best knowledge and belief of the taxpayer), assuming that the Service issues the requested ruling;

(6) The precise ruling(s) being requested; and

(7) A statement that no rulings outside the jurisdiction of the Associate Chief Counsel (Corporate) are requested.

(2) *Appendix C.* The following text is added after question 8 of Appendix C of Rev. Proc. 2026-1:

*See* section 6.03.

.03 *Rev. Proc. 2026-3.* The following text is added after the first paragraph of section 4.02(2) of Rev. Proc. 2026-3:

Notwithstanding the prior paragraph, in connection with transactions described in § 332, 351, 355, 368, or 1036, the Office of Associate Chief Counsel (Corporate) may issue a letter ruling on part of an integrated transaction if and to the extent that the transaction presents a significant issue. *See* section 6.03 of Rev. Proc. 2026-1, 2026-1 I.R.B. 1, as modified and amplified by Rev. Proc. 2026-21, 2026-22 I.R.B. 1538.

## **SECTION 6. EFFECT ON OTHER REVENUE PROCEDURES**

Rev. Proc. 2026-1 and Rev. Proc. 2026-3 are modified and amplified.

## **SECTION 7. EFFECTIVE DATE**

The significant issue ruling program established by this revenue procedure applies to all letter ruling requests described in section 4.01 of this revenue procedure postmarked or, if not mailed, received by the Service after May 5, 2026.

## **SECTION 8. PAPERWORK REDUCTION ACT**

The collections of information in this revenue procedure have been reviewed and approved by the Office of Management and Budget (OMB) in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1522.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in section 5. This information is required to determine whether a taxpayer qualifies for a letter ruling on part of an integrated transaction without the Service ruling on the larger

transaction. The collections of information are required to obtain a benefit. The likely respondents are corporations seeking letter rulings. These procedures do not change the estimated burden already approved by OMB.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue tax law. Generally, tax returns and tax return information are confidential, as required by § 6103.

## **SECTION 9. DRAFTING INFORMATION**

The principal author of this revenue procedure is Jonathan H. Blake of the Office of Associate Chief Counsel (Corporate). For further information regarding this revenue procedure, contact Mr. Blake at (202) 317-6847 (not a toll-free call).

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*26 CFR 601.601: Rules and Regulations.  
(Also Part I, §§ 4980H; 54.4980H)*

## **Rev. Proc. 2026-22**

### **SECTION 1. PURPOSE**

This revenue procedure provides indexing adjustments for the applicable dollar amounts under § 4980H(c)(1) and (b)(1) of the Internal Revenue Code. These indexed amounts are used to calculate the employer shared responsibility payments (ESRP) under § 4980H(a) and (b)(1), respectively.

### **SECTION 2. ADJUSTED ITEMS**

Under § 4980H(c)(5), in the case of any calendar year after 2014, the applicable dollar amounts of \$2,000 and \$3,000 under § 4980H(c)(1) and (b)(1), respectively, are increased by an amount equal to the product of such dollar amount and the premium adjustment percentage (as defined in § 1302(c)(4) of the Patient Protection and Affordable Care Act<sup>1</sup>) for the calendar year. If the amount of any increase is not a multiple of \$10, such

<sup>1</sup> Pub. L. 111-148, 124 Stat. 119 (2010).

increase is rounded to the next lowest multiple of \$10.

The Department of Health and Human Services (HHS) published the premium adjustment percentage for 2027 on January 29, 2026, using the most recent National Health Expenditure Accounts (NHEA) income and premium data that was available at the time of publication. For calculation of the 2027 benefit year payment parameters, HHS used the NHEA Projections 2024-2033, the data source that reflected the most recent projections available. Using the NHEA Projections 2024-2033, the premium adjustment percentage for 2027 is the percentage (if any) by which the most recent NHEA projection of per enrollee premiums for private health insurance (excluding Medigap and property and casualty insurance) for 2026 (\$8,919) exceeds the most recent NHEA estimate of per enrollee premiums for private health insurance (excluding Medigap and property and casualty insurance) for 2013 (\$4,715) carried out to ten significant digits. Using this formula, the applicable premium adjustment percentage is 1.8916224814.<sup>2</sup> For calendar year 2027, the adjusted \$2,000 amount under § 4980H(c)(1) is \$3,780 ( $\$2,000 \times 1.8916224814 = \$3,783.2449628$  rounded down to \$3,780), and the adjusted \$3,000 amount under § 4980H(b)(1) is \$5,670 ( $\$3,000 \times 1.8916224814 = \$5,674.8674442$  rounded down to \$5,670).

### SECTION 3. EFFECTIVE DATE

This revenue procedure is effective for taxable years and plan years beginning after December 31, 2026.

### SECTION 4. DRAFTING INFORMATION

The principal author of this revenue procedure is the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes). For further information regarding this revenue procedure, contact the Office of Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employ-

ment Taxes) at (202) 317-5500 (not a toll-free call).

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*26 CFR 601.601: Rules and Regulations  
(Also: Part 1, §§ 25, 143, 6a.103A-1(b)(4), 6a.103A-2(f)(5))*

## Rev. Proc. 2026-23

### SECTION 1. PURPOSE

This revenue procedure provides issuers of qualified mortgage bonds, as defined in § 143(a) of the Internal Revenue Code<sup>1</sup>, and issuers of mortgage credit certificates, as defined in § 25(c), with (1) the nationwide average purchase price for residences located in the United States, and (2) average area purchase price safe harbors for residences located in statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam.

### SECTION 2. BACKGROUND

.01 Section 103(a) provides that, except as provided in § 103(b), gross income does not include interest on any State or local bond. Section 103(b)(1) provides that § 103(a) shall not apply to any private activity bond that is not a “qualified bond” within the meaning of § 141. Section 141(e) provides, in part, that the term “qualified bond” means any private activity bond if such bond (1) is a qualified mortgage bond under § 143, (2) meets the volume cap requirements under § 146, and (3) meets the applicable requirements under § 147.

.02 Section 143(a)(1) provides that the term “qualified mortgage bond” means a bond that is issued as part of a qualified mortgage issue. Section 143(a)(2)(A) provides that the term “qualified mortgage issue” means an issue of one or more bonds by a State or political subdivision thereof, but only if: (i) all proceeds of the issue (exclusive of issuance costs and a reasonably required reserve) are to be used to finance owner-occupied res-

idences; (ii) the issue meets the requirements of subsections (c), (d), (e), (f), (g), (h), (i), and (m)(7) of § 143; (iii) the issue does not meet the private business tests of paragraphs (1) and (2) of § 141(b); and (iv) with respect to amounts received more than 10 years after the date of issuance, repayments of \$250,000 or more of principal on mortgage financing provided by the issue are used by the close of the first semiannual period beginning after the date the prepayment (or complete repayment) is received to redeem bonds that are part of the issue.

### *Average Area Purchase Price*

.03 Section 143(e)(1) provides that an issue of bonds meets the purchase price requirements of § 143(e) if the acquisition cost of each residence financed by the issue does not exceed 90 percent of the average area purchase price applicable to such residence. Section 143(e)(5) provides that, in the case of a targeted area residence (as defined in § 143(j)), § 143(e)(1) shall be applied by substituting 110 percent for 90 percent.

.04 Section 143(e)(2) provides that the term “average area purchase price” means, with respect to any residence, the average purchase price of single-family residences (in the statistical area in which the residence is located) that were purchased during the most recent 12-month period for which sufficient statistical information is available. Under § 143(e)(3) and (4), respectively, separate determinations of average area purchase price are to be made for new and existing residences, and for two-, three-, and four-family residences.

.05 Section 143(e)(2) also provides that the determination of the average area purchase price shall be made as of the date on which the commitment to provide the financing is made or, if earlier, the date of the purchase of the residence.

.06 Section 143(k)(2)(A) provides that the term “statistical area” means (i) a metropolitan statistical area (MSA), and (ii) any county (or the portion thereof) that is not within an MSA. Section 143(k)(2)(C) further provides that if suf-

<sup>2</sup> See <https://www.cms.gov/files/document/2027-papi-parameters-guidance-2026-01-29.pdf>.

<sup>1</sup> Unless otherwise specified, all “section” or “§” references are to sections of the Internal Revenue Code or the Temporary Regulations under Title II of the Omnibus Reconciliation Act of 1980 (26 CFR part 6a).

ficient recent statistical information with respect to a county (or portion thereof) is unavailable, the Secretary may substitute another area for which there is sufficient recent statistical information for such county (or portion thereof). In the case of any portion of a State which is not within a county, § 143(k)(2)(D) provides that the Secretary may designate an area that is the equivalent of a county. Section 6a.103A-1(b)(4)(i) (issued under § 103A of the Internal Revenue Code of 1954, the predecessor of § 143) provides that the term “State” includes a possession of the United States and the District of Columbia.

.07 Section 6a.103A-2(f)(5)(i) provides that an issuer may rely upon the average area purchase price safe harbors published by the Department of the Treasury (Treasury Department) for the statistical area in which a residence is located. Section 6a.103A-2(f)(5)(i) further provides that an issuer may use an average area purchase price limitation different from the published safe harbor if the issuer has more accurate and comprehensive data for the statistical area.

#### *Qualified Mortgage Credit Certificate Program*

.08 Section 25(c) permits a State or political subdivision thereof to establish a qualified mortgage credit certificate program. In general, a qualified mortgage credit certificate program is a program under which the issuing authority elects not to issue an amount of private activity bonds that it may otherwise issue during the calendar year under § 146, and in its place, issues mortgage credit certificates to taxpayers in connection with the acquisition of their principal residences. Section 25(a)(1) provides, in general, that the holder of a mortgage credit certificate may claim a federal income tax credit equal to the product of the credit rate specified in the certificate and the interest paid or accrued during the tax year on the remaining principal of the indebtedness incurred to acquire the residence. Section 25(c)(2)(A)(iii)(III) generally provides that residences acquired in connection with the issuance of mortgage credit certificates must meet the purchase price requirements of § 143(e).

#### *Income Limitations for Qualified Mortgage Bonds and Mortgage Credit Certificates*

.09 Section 143(f) imposes limitations on the income of mortgagors for whom financing may be provided by qualified mortgage bonds. In addition, § 25(c)(2)(A)(iii)(IV) provides that holders of mortgage credit certificates must meet the income requirement of § 143(f). Generally, under §§ 143(f)(1) and 25(c)(2)(A)(iii)(IV), the income requirement is met only if all owner-financing under a qualified mortgage bond and all mortgage credit certificates issued under a qualified mortgage credit certificate program are provided to mortgagors whose family income is 115 percent or less of the applicable median family income. Section 143(f)(5), however, generally provides for an upward adjustment to the percentage limitation in high housing cost areas. High housing cost areas are defined in § 143(f)(5)(C) as any statistical area for which the housing cost/income ratio is greater than 1.2.

.10 Under § 143(f)(5)(D), the housing cost/income ratio with respect to any statistical area is determined by dividing (a) the applicable housing price ratio for such area by (b) the ratio that the area median gross income for such area bears to the median gross income for the United States. The applicable housing price ratio is the new housing price ratio (new housing average area purchase price divided by the new housing average purchase price for the United States) or the existing housing price ratio (existing housing average area purchase price divided by the existing housing average purchase price for the United States), whichever results in the housing cost/income ratio being closer to 1.

#### *Average Area and Nationwide Purchase Price Limitations*

.11 Average area purchase price safe harbors for each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam were last published in Rev. Proc. 2025-18, 2025-19 I.R.B. 1430.

.12 The nationwide average purchase price was last published in section 4.02 of Rev. Proc. 2025-18. Guidance with respect

to the United States and area median gross income figures that are used in computing the housing cost/income ratio described in § 143(f)(5) was published in Rev. Proc. 2021-19, 2021-15 I.R.B. 1008.

.13 This revenue procedure uses Federal Housing Administration (FHA) loan limits for a given statistical area to calculate the average area purchase price safe harbor for that area. FHA sets limits on the dollar value of loans it will insure based on median home prices and conforming loan limits established by the Federal Home Loan Mortgage Corporation. In particular, FHA sets an area’s loan limit at 95 percent of the median home sales price for the area, subject to certain floors and caps measured against conforming loan limits.

.14 To calculate the average area purchase price safe harbors in this revenue procedure, the FHA loan limits are adjusted to take into account the differences between average and median purchase prices. Because FHA loan limits do not differentiate between new and existing residences, this revenue procedure contains a single average area purchase price safe harbor for both new and existing residences in a statistical area.

.15 The average area purchase price safe harbors listed in section 4.01 of this revenue procedure are based on FHA loan limits released December 11, 2025. FHA loan limits are available for statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam. See section 3.03 of this revenue procedure with respect to FHA loan limits revised after December 11, 2025.

.16 OMB Bulletin No. 23-01, dated and effective July 21, 2023, revised the definitions of the nation’s 935 metropolitan areas. The OMB bulletin no longer includes primary MSAs.

### **SECTION 3. APPLICATION**

#### *Average Area Purchase Price Safe Harbors*

.01 Average area purchase price safe harbors for statistical areas in each state, the District of Columbia, Puerto Rico, the Northern Mariana Islands, American Samoa, the Virgin Islands, and Guam are

set forth in section 4.01 of this revenue procedure. Average area purchase price safe harbors are provided for single-family and two to four-family residences. For each type of residence, section 4.01 of this revenue procedure contains a single safe harbor that may be used for both new and existing residences. Issuers of qualified mortgage bonds and issuers of mortgage credit certificates may rely on these safe harbors to satisfy the requirements of § 143(e) and (f). Section 4.01 of this revenue procedure provides safe harbors for MSAs and for certain counties and county equivalents. If no purchase price safe harbor is available for a statistical area, the safe harbor for “ALL OTHER AREAS” may be used for that statistical area.

.02 If a residence is in an MSA, the safe harbor applicable to it is the limitation of that MSA. If an MSA falls in more than one state, the MSA is listed in section 4.01 of this revenue procedure under each state.

.03 If the FHA revises the FHA loan limit for any statistical area after December 11, 2025, an issuer of qualified mortgage bonds or mortgage credit certificates may use the revised FHA loan limit for that statistical area to compute (as provided in the next sentence) a revised average area purchase price safe harbor for the statistical area provided that the issuer maintains records evidencing the revised FHA loan limit. The revised average area purchase price safe harbor for that statistical area is computed by dividing the revised FHA loan limit by 0.860.

.04 If, pursuant to § 6a.103A-2(f)(5)(i), an issuer uses more accurate and compre-

hensive data to determine the average area purchase price for a statistical area, the issuer must make separate average area purchase price determinations for new and existing residences. Moreover, when computing the average area purchase price for a statistical area that is an MSA, as defined in OMB Bulletin No. 23-01, the issuer must make the computation for the entire applicable MSA. When computing the average area purchase price for a statistical area that is not an MSA, the issuer must make the computation for the entire statistical area and may not combine statistical areas. Thus, for example, the issuer may not combine two or more counties.

.05 If an issuer receives a ruling permitting it to rely on an average area purchase price limitation that is higher than the applicable safe harbor in this revenue procedure, the issuer may rely on that higher limitation for the purpose of satisfying the requirements of § 143(e) and (f) for bonds sold, and mortgage credit certificates issued, not more than 30 months following the termination date of the 12-month period used by the issuer to compute the limitation.

*Nationwide Average Purchase Price*

.06 Section 4.02 of this revenue procedure sets forth a single nationwide average purchase price for purposes of computing the housing cost/income ratio under § 143(f)(5).

.07 Issuers must use the nationwide average purchase price set forth in section 4.02 of this revenue procedure when

computing the housing cost/income ratio under § 143(f)(5) regardless of whether they are relying on the average area purchase price safe harbors contained in this revenue procedure or using more accurate and comprehensive data to determine average area purchase prices for new and existing residences for a statistical area that are different from the published safe harbors in this revenue procedure.

.08 If, pursuant to section 6.02 of this revenue procedure, an issuer relies on the average area purchase price safe harbors contained in Rev. Proc. 2025-18, the issuer must use the nationwide average purchase price set forth in section 4.02 of Rev. Proc. 2025-18 in computing the housing cost/income ratio under § 143(f)(5). Likewise, if, pursuant to section 6.04 of this revenue procedure, an issuer relies on the nationwide average purchase price published in Rev. Proc. 2025-18, the issuer must use the average area purchase price safe harbors set forth in section 4.01 of Rev. Proc. 2025-18 in computing the housing cost/income ratio under § 143(f)(5).

**SECTION 4. AVERAGE AREA AND NATIONWIDE AVERAGE PURCHASE PRICES**

.01 Average area purchase prices for single-family and two to four-family residences in MSAs, and for certain counties and county equivalents are set forth below. The safe harbor for “ALL OTHER AREAS” (found at the end of the table below) may be used for a statistical area that is not listed below.

**2026 Average Area Purchase Prices for Mortgage Revenue Bonds**

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
ALEUTIANS WEST	AK	\$680,510	\$871,171	\$1,053,055	\$1,308,704
JUNEAU CITY AND	AK	\$693,879	\$888,261	\$1,073,748	\$1,334,396
KODIAK ISLAND B	AK	\$629,705	\$806,125	\$974,407	\$1,210,990
SITKA CITY AND	AK	\$681,847	\$872,857	\$1,055,089	\$1,311,261
COCONINO COUNTY	AZ	\$708,586	\$907,094	\$1,096,477	\$1,362,705
MARICOPA COUNTY	AZ	\$648,423	\$830,074	\$1,003,413	\$1,246,971
PINAL COUNTY	AZ	\$648,423	\$830,074	\$1,003,413	\$1,246,971
ALAMEDA COUNTY	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
ALPINE COUNTY	CA	\$855,651	\$1,095,372	\$1,324,049	\$1,645,500
CONTRA COSTA CO	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
EL DORADO COUNT	CA	\$889,074	\$1,138,155	\$1,375,784	\$1,709,790
LOS ANGELES COU	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MARIN COUNTY	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MENDOCINO COUNT	CA	\$635,053	\$812,984	\$982,719	\$1,221,278
MONO COUNTY	CA	\$902,444	\$1,155,303	\$1,396,477	\$1,735,482
MONTEREY COUNTY	CA	\$1,156,465	\$1,480,473	\$1,789,600	\$2,223,994
NAPA COUNTY	CA	\$1,183,204	\$1,514,711	\$1,830,929	\$2,275,438
NEVADA COUNTY	CA	\$755,379	\$967,025	\$1,168,905	\$1,452,688
ORANGE COUNTY	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
PLACER COUNTY	CA	\$889,074	\$1,138,155	\$1,375,784	\$1,709,790
RIVERSIDE COUNT	CA	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
SACRAMENTO COUN	CA	\$889,074	\$1,138,155	\$1,375,784	\$1,709,790
SAN BENITO COUN	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SAN BERNARDINO	CA	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
SAN DIEGO COUNT	CA	\$1,283,476	\$1,643,116	\$1,986,132	\$2,468,250
SAN FRANCISCO C	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SAN JOAQUIN COU	CA	\$788,803	\$1,009,807	\$1,220,639	\$1,516,978
SAN LUIS OBISPO	CA	\$1,163,150	\$1,489,076	\$1,799,947	\$2,236,898
SAN MATEO COUNT	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SANTA BARBARA C	CA	\$1,094,965	\$1,401,767	\$1,694,386	\$2,105,761
SANTA CLARA COU	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SANTA CRUZ COUN	CA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SOLANO COUNTY	CA	\$796,825	\$1,020,096	\$1,233,020	\$1,532,382
SONOMA COUNTY	CA	\$1,042,824	\$1,335,036	\$1,613,703	\$2,005,489
STANISLAUS COUN	CA	\$633,716	\$811,240	\$980,627	\$1,218,721
VENTURA COUNTY	CA	\$1,203,259	\$1,540,403	\$1,861,970	\$2,314,035
YOLO COUNTY	CA	\$889,074	\$1,138,155	\$1,375,784	\$1,709,790
ADAMS COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
ARAPAHOE COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
BOULDER COUNTY	CO	\$1,022,770	\$1,309,343	\$1,582,663	\$1,966,892
BROOMFIELD COUN	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
CHAFFEE COUNTY	CO	\$828,911	\$1,061,135	\$1,282,720	\$1,594,056
CLEAR CREEK COU	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
DENVER COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
DOUGLAS COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
EAGLE COUNTY	CO	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
EL PASO COUNTY	CO	\$629,705	\$806,125	\$974,407	\$1,210,990
ELBERT COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
GARFIELD COUNTY	CO	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
GILPIN COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
GRAND COUNTY	CO	\$1,026,781	\$1,314,458	\$1,588,883	\$1,974,623
GUNNISON COUNTY	CO	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
HINSDALE COUNTY	CO	\$655,107	\$838,677	\$1,013,760	\$1,259,818
JEFFERSON COUNT	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
LA PLATA COUNTY	CO	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
LAKE COUNTY	CO	\$1,270,106	\$1,625,969	\$1,965,439	\$2,442,557
LARIMER COUNTY	CO	\$737,999	\$944,761	\$1,141,991	\$1,419,264
MOFFAT COUNTY	CO	\$1,266,095	\$1,620,853	\$1,959,219	\$2,434,826
OURAY COUNTY	CO	\$873,031	\$1,117,635	\$1,350,963	\$1,678,924
PARK COUNTY	CO	\$1,002,715	\$1,283,650	\$1,551,680	\$1,928,353
PITKIN COUNTY	CO	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
ROUTT COUNTY	CO	\$1,266,095	\$1,620,853	\$1,959,219	\$2,434,826
SAN MIGUEL COUN	CO	\$1,215,291	\$1,555,808	\$1,880,629	\$2,337,170
SUMMIT COUNTY	CO	\$1,270,106	\$1,625,969	\$1,965,439	\$2,442,557
TELLER COUNTY	CO	\$629,705	\$806,125	\$974,407	\$1,210,990
WELD COUNTY	CO	\$668,477	\$855,767	\$1,034,454	\$1,285,568
GREATER BRIDGEP	CT	\$1,136,411	\$1,454,838	\$1,758,559	\$2,185,455
WESTERN CONNECT	CT	\$1,136,411	\$1,454,838	\$1,758,559	\$2,185,455
DISTRICT OF COL	DC	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
NEW CASTLE COUN	DE	\$732,651	\$937,902	\$1,133,737	\$1,408,975
BAKER COUNTY	FL	\$675,162	\$864,312	\$1,044,800	\$1,298,415
BROWARD COUNTY	FL	\$775,433	\$992,717	\$1,199,945	\$1,491,227
CLAY COUNTY	FL	\$675,162	\$864,312	\$1,044,800	\$1,298,415
COLLIER COUNTY	FL	\$889,074	\$1,138,155	\$1,375,784	\$1,709,790
DUVAL COUNTY	FL	\$675,162	\$864,312	\$1,044,800	\$1,298,415
MANATEE COUNTY	FL	\$636,390	\$814,670	\$984,754	\$1,223,836
MARTIN COUNTY	FL	\$701,901	\$898,549	\$1,086,130	\$1,349,800
MIAMI-DADE COUN	FL	\$775,433	\$992,717	\$1,199,945	\$1,491,227
MONROE COUNTY	FL	\$1,151,117	\$1,473,672	\$1,781,288	\$2,213,705
NASSAU COUNTY	FL	\$675,162	\$864,312	\$1,044,800	\$1,298,415
OKALOOSA COUNTY	FL	\$701,901	\$898,549	\$1,086,130	\$1,349,800
PALM BEACH COUN	FL	\$775,433	\$992,717	\$1,199,945	\$1,491,227
SARASOTA COUNTY	FL	\$636,390	\$814,670	\$984,754	\$1,223,836
ST. JOHNS COUNT	FL	\$675,162	\$864,312	\$1,044,800	\$1,298,415
ST. LUCIE COUNT	FL	\$701,901	\$898,549	\$1,086,130	\$1,349,800
WALTON COUNTY	FL	\$701,901	\$898,549	\$1,086,130	\$1,349,800
BARROW COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
BARTOW COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
BUTTS COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
CARROLL COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
CHEROKEE COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
CLARKE COUNTY	GA	\$716,607	\$917,383	\$1,108,916	\$1,378,109
CLAYTON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
COBB COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
COWETA COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
DAWSON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
DEKALB COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
DOUGLAS COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
FAYETTE COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
FORSYTH COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
FULTON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
GREENE COUNTY	GA	\$742,009	\$949,877	\$1,148,211	\$1,426,937
GWINNETT COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
HARALSON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
HEARD COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
HENRY COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
JASPER COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
LUMPKIN COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
MADISON COUNTY	GA	\$716,607	\$917,383	\$1,108,916	\$1,378,109
MERIWETHER COUN	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
MORGAN COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
NEWTON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
OCONEE COUNTY	GA	\$716,607	\$917,383	\$1,108,916	\$1,378,109
OGLETHORPE COUN	GA	\$716,607	\$917,383	\$1,108,916	\$1,378,109
PAULDING COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
PICKENS COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
PIKE COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
ROCKDALE COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
SPALDING COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
WALTON COUNTY	GA	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
GUAM	GU	\$655,107	\$838,677	\$1,013,760	\$1,259,818
HAWAII COUNTY	HI	\$681,847	\$872,857	\$1,055,089	\$1,311,261
HONOLULU COUNTY	HI	\$962,607	\$1,232,323	\$1,489,599	\$1,851,216
KALAWAO COUNTY	HI	\$1,510,758	\$1,934,049	\$2,337,867	\$2,905,375
KAUAI COUNTY	HI	\$1,291,498	\$1,653,347	\$1,998,514	\$2,483,712
MAUI COUNTY	HI	\$1,510,758	\$1,934,049	\$2,337,867	\$2,905,375
ADA COUNTY	ID	\$681,847	\$872,857	\$1,055,089	\$1,311,261
BLAINE COUNTY	ID	\$882,390	\$1,129,610	\$1,365,437	\$1,696,943
BOISE COUNTY	ID	\$681,847	\$872,857	\$1,055,089	\$1,311,261
CAMAS COUNTY	ID	\$882,390	\$1,129,610	\$1,365,437	\$1,696,943
CANYON COUNTY	ID	\$681,847	\$872,857	\$1,055,089	\$1,311,261
GEM COUNTY	ID	\$681,847	\$872,857	\$1,055,089	\$1,311,261
KOOTENAI COUNTY	ID	\$665,803	\$852,337	\$1,030,268	\$1,280,395
LINCOLN COUNTY	ID	\$882,390	\$1,129,610	\$1,365,437	\$1,696,943
OWYHEE COUNTY	ID	\$681,847	\$872,857	\$1,055,089	\$1,311,261
TETON COUNTY	ID	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
VALLEY COUNTY	ID	\$715,270	\$915,697	\$1,106,824	\$1,375,551
BARNSTABLE COUN	MA	\$962,607	\$1,232,323	\$1,489,599	\$1,851,216
BRISTOL COUNTY	MA	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
DUKES COUNTY	MA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
ESSEX COUNTY	MA	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
MIDDLESEX COUNT	MA	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
NANTUCKET COUNT	MA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
NORFOLK COUNTY	MA	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
PLYMOUTH COUNTY	MA	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
SUFFOLK COUNTY	MA	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
WORCESTER COUNT	MA	\$633,716	\$811,240	\$980,627	\$1,218,721
ANNE ARUNDEL CO	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
BALTIMORE CITY	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
BALTIMORE COUNT	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
CARROLL COUNTY	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
CECIL COUNTY	MD	\$732,651	\$937,902	\$1,133,737	\$1,408,975
CHARLES COUNTY	MD	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
FREDERICK COUNT	MD	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
HARFORD COUNTY	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
HOWARD COUNTY	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
MONTGOMERY COUN	MD	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
PRINCE GEORGE'S	MD	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
QUEEN ANNE'S CO	MD	\$869,020	\$1,112,520	\$1,344,743	\$1,671,192
CUMBERLAND COUN	ME	\$715,270	\$915,697	\$1,106,824	\$1,375,551
SAGADAHOC COUNT	ME	\$715,270	\$915,697	\$1,106,824	\$1,375,551
YORK COUNTY	ME	\$715,270	\$915,697	\$1,106,824	\$1,375,551
ANOKA COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
CARVER COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
CHISAGO COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
DAKOTA COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
HENNEPIN COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
ISANTI COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
LE SUEUR COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
MILLE LACS COUN	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
RAMSEY COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
SCOTT COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
SHERBURNE COUNT	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
WASHINGTON COUN	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
WRIGHT COUNTY	MN	\$641,738	\$821,529	\$993,066	\$1,234,125
CARBON COUNTY	MT	\$877,042	\$1,122,751	\$1,357,183	\$1,686,655
FLATHEAD COUNTY	MT	\$715,270	\$915,697	\$1,106,824	\$1,375,551
GALLATIN COUNTY	MT	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
MINERAL COUNTY	MT	\$695,216	\$890,004	\$1,075,783	\$1,336,954
MISSOULA COUNTY	MT	\$695,216	\$890,004	\$1,075,783	\$1,336,954
PARK COUNTY	MT	\$655,107	\$838,677	\$1,013,760	\$1,259,818
RAVALLI COUNTY	MT	\$651,097	\$833,504	\$1,007,540	\$1,252,145
STILLWATER COUN	MT	\$877,042	\$1,122,751	\$1,357,183	\$1,686,655
YELLOWSTONE COU	MT	\$877,042	\$1,122,751	\$1,357,183	\$1,686,655
CAMDEN COUNTY	NC	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
CHATHAM COUNTY	NC	\$737,999	\$944,761	\$1,141,991	\$1,419,264

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
CURRITUCK COUNT	NC	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
DARE COUNTY	NC	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
DURHAM COUNTY	NC	\$737,999	\$944,761	\$1,141,991	\$1,419,264
GATES COUNTY	NC	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
ORANGE COUNTY	NC	\$737,999	\$944,761	\$1,141,991	\$1,419,264
PERQUIMANS COUN	NC	\$935,868	\$1,198,085	\$1,448,212	\$1,799,773
PERSON COUNTY	NC	\$737,999	\$944,761	\$1,141,991	\$1,419,264
DAWSON COUNTY	NE	\$701,901	\$898,549	\$1,086,130	\$1,349,800
GOSPER COUNTY	NE	\$701,901	\$898,549	\$1,086,130	\$1,349,800
CARROLL COUNTY	NH	\$635,053	\$812,984	\$982,719	\$1,221,278
HILLSBOROUGH CO	NH	\$685,857	\$878,030	\$1,061,309	\$1,318,992
ROCKINGHAM COUN	NH	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
STRAFFORD COUNT	NH	\$1,119,030	\$1,432,575	\$1,731,646	\$2,152,031
ATLANTIC COUNTY	NJ	\$848,966	\$1,086,827	\$1,313,703	\$1,632,653
BERGEN COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
BURLINGTON COUN	NJ	\$732,651	\$937,902	\$1,133,737	\$1,408,975
CAMDEN COUNTY	NJ	\$732,651	\$937,902	\$1,133,737	\$1,408,975
CAPE MAY COUNTY	NJ	\$848,966	\$1,086,827	\$1,313,703	\$1,632,653
ESSEX COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
GLOUCESTER COUN	NJ	\$732,651	\$937,902	\$1,133,737	\$1,408,975
HUDSON COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
HUNTERDON COUNT	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MIDDLESEX COUNT	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MONMOUTH COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MORRIS COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
OCEAN COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
PASSAIC COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SALEM COUNTY	NJ	\$732,651	\$937,902	\$1,133,737	\$1,408,975
SOMERSET COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SUSSEX COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
UNION COUNTY	NJ	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
LOS ALAMOS COUN	NM	\$804,846	\$1,030,326	\$1,245,460	\$1,547,786
SANTA FE COUNTY	NM	\$661,792	\$847,222	\$1,024,107	\$1,272,664
CARSON CITY	NV	\$668,477	\$855,767	\$1,034,454	\$1,285,568
DOUGLAS COUNTY	NV	\$855,651	\$1,095,372	\$1,324,049	\$1,645,500
LYON COUNTY	NV	\$742,009	\$949,877	\$1,148,211	\$1,426,937
STOREY COUNTY	NV	\$742,009	\$949,877	\$1,148,211	\$1,426,937
WASHOE COUNTY	NV	\$742,009	\$949,877	\$1,148,211	\$1,426,937
BRONX COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
KINGS COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
NASSAU COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
NEW YORK COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
PUTNAM COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
QUEENS COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
RICHMOND COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
ROCKLAND COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SUFFOLK COUNTY	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
WESTCHESTER COU	NY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
DELAWARE COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
FAIRFIELD COUNT	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
FRANKLIN COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
HOCKING COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
LICKING COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
MADISON COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
MORROW COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
PERRY COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
PICKAWAY COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
UNION COUNTY	OH	\$687,194	\$879,716	\$1,063,402	\$1,321,550
BENTON COUNTY	OR	\$715,270	\$915,697	\$1,106,824	\$1,375,551
CLACKAMAS COUNT	OR	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
CLATSOP COUNTY	OR	\$655,107	\$838,677	\$1,013,760	\$1,259,818
COLUMBIA COUNTY	OR	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
CROOK COUNTY	OR	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
DESCHUTES COUNT	OR	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
HOOD RIVER COUN	OR	\$886,400	\$1,134,783	\$1,371,657	\$1,704,616
JEFFERSON COUNT	OR	\$835,596	\$1,069,738	\$1,293,067	\$1,606,961
MULTNOMAH COUNT	OR	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
WASHINGTON COUN	OR	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
YAMHILL COUNTY	OR	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
BUCKS COUNTY	PA	\$732,651	\$937,902	\$1,133,737	\$1,408,975
CHESTER COUNTY	PA	\$732,651	\$937,902	\$1,133,737	\$1,408,975
DELAWARE COUNTY	PA	\$732,651	\$937,902	\$1,133,737	\$1,408,975
MONTGOMERY COUN	PA	\$732,651	\$937,902	\$1,133,737	\$1,408,975
PHILADELPHIA CO	PA	\$732,651	\$937,902	\$1,133,737	\$1,408,975
AGUAS BUENAS MU	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
AIBONITO MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
BARCELONETA MUN	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
BARRANQUITAS MU	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
BAYAMON MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CAGUAS MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CANOVANAS MUNIC	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CAROLINA MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CATANO MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CAYEY MUNICIPIO	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CEIBA MUNICIPIO	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CIALES MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CIDRA MUNICIPIO	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
COMERIO MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
COROZAL MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
DORADO MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
FAJARDO MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
FLORIDA MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
GUAYNABO MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
GURABO MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
HUMACAO MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
JUNCOS MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
LAS PIEDRAS MUN	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
LOIZA MUNICIPIO	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
LUQUILLO MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
MANATI MUNICIPI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
MAUNABO MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
MOROVIS MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
NAGUABO MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
NARANJITO MUNIC	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
OROCOVIS MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
RIO GRANDE MUNI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
SAN JUAN MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
SAN LORENZO MUN	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
TOA ALTA MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
TOA BAJA MUNICI	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
TRUJILLO ALTO M	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
VEGA ALTA MUNIC	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
VEGA BAJA MUNIC	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
YABUCOA MUNICIP	PR	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
BRISTOL COUNTY	RI	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
KENT COUNTY	RI	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
NEWPORT COUNTY	RI	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
PROVIDENCE COUN	RI	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
WASHINGTON COUN	RI	\$915,813	\$1,172,392	\$1,417,171	\$1,761,233
BEAUFORT COUNTY	SC	\$742,009	\$949,877	\$1,148,211	\$1,426,937
BERKELEY COUNTY	SC	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
CHARLESTON COUN	SC	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
DORCHESTER COUN	SC	\$802,172	\$1,026,897	\$1,241,333	\$1,542,670
JASPER COUNTY	SC	\$742,009	\$949,877	\$1,148,211	\$1,426,937
LAWRENCE COUNTY	SD	\$629,705	\$806,125	\$974,407	\$1,210,990
CANNON COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
CHEATHAM COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
DAVIDSON COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
DICKSON COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
HICKMAN COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
MACON COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
MAURY COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
ROBERTSON COUNT	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
RUTHERFORD COUN	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
SMITH COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
SUMNER COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
TROUSDALE COUNT	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
WILLIAMSON COUN	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
WILSON COUNTY	TN	\$1,196,574	\$1,531,859	\$1,851,623	\$2,301,130
ATASCOSA COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
BANDERA COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
BASTROP COUNTY	TX	\$664,466	\$850,651	\$1,028,234	\$1,277,837
BEXAR COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
CALDWELL COUNTY	TX	\$664,466	\$850,651	\$1,028,234	\$1,277,837
COLLIN COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
COMAL COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
DALLAS COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
DENTON COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
ELLIS COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
GLASSCOCK COUNT	TX	\$945,226	\$1,210,060	\$1,462,686	\$1,817,792
GUADALUPE COUNT	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
HAYS COUNTY	TX	\$664,466	\$850,651	\$1,028,234	\$1,277,837
HUNT COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
JOHNSON COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
KAUFMAN COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
KENDALL COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
MEDINA COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
PARKER COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
ROCKWALL COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
TARRANT COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
TRAVIS COUNTY	TX	\$664,466	\$850,651	\$1,028,234	\$1,277,837
WILLIAMSON COUN	TX	\$664,466	\$850,651	\$1,028,234	\$1,277,837
WILSON COUNTY	TX	\$648,423	\$830,074	\$1,003,413	\$1,246,971
WISE COUNTY	TX	\$655,107	\$838,677	\$1,013,760	\$1,259,818
DAVIS COUNTY	UT	\$865,009	\$1,107,347	\$1,338,582	\$1,663,519
GRAND COUNTY	UT	\$975,976	\$1,249,413	\$1,510,293	\$1,876,909
JUAB COUNTY	UT	\$699,227	\$895,120	\$1,082,003	\$1,344,685
MORGAN COUNTY	UT	\$865,009	\$1,107,347	\$1,338,582	\$1,663,519
RICH COUNTY	UT	\$673,825	\$862,626	\$1,042,708	\$1,295,857
SALT LAKE COUNT	UT	\$740,672	\$948,191	\$1,146,176	\$1,424,379
SUMMIT COUNTY	UT	\$1,352,997	\$1,732,111	\$2,093,728	\$2,602,003
TOOELE COUNTY	UT	\$740,672	\$948,191	\$1,146,176	\$1,424,379
UTAH COUNTY	UT	\$699,227	\$895,120	\$1,082,003	\$1,344,685
WASATCH COUNTY	UT	\$1,352,997	\$1,732,111	\$2,093,728	\$2,602,003
WASHINGTON COUN	UT	\$705,912	\$903,665	\$1,092,350	\$1,357,531
WAYNE COUNTY	UT	\$1,159,139	\$1,483,903	\$1,793,727	\$2,229,167

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
WEBER COUNTY	UT	\$865,009	\$1,107,347	\$1,338,582	\$1,663,519
ALBEMARLE COUNT	VA	\$695,216	\$890,004	\$1,075,783	\$1,336,954
ALEXANDRIA CITY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
AMELIA COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
ARLINGTON COUNT	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
CHARLES CITY CO	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
CHARLOTTESVILLE	VA	\$695,216	\$890,004	\$1,075,783	\$1,336,954
CHESAPEAKE CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
CHESTERFIELD CO	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
CLARKE COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
COLONIAL HEIGHT	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
CULPEPER COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
DINWIDDIE COUNT	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
FAIRFAX CITY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
FAIRFAX COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
FALLS CHURCH CI	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
FAUQUIER COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
FLUVANNA COUNTY	VA	\$695,216	\$890,004	\$1,075,783	\$1,336,954
FREDERICKSBURG	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
GLOUCESTER COUN	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
GOOCHLAND COUNT	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
GREENE COUNTY	VA	\$695,216	\$890,004	\$1,075,783	\$1,336,954
HAMPTON CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
HANOVER COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
HENRICO COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
HOPEWELL CITY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
ISLE OF WIGHT C	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
JAMES CITY COUN	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
KING AND QUEEN	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
KING WILLIAM CO	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
LOUDOUN COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MANASSAS CITY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MANASSAS PARK C	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
MATHEWS COUNTY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
NELSON COUNTY	VA	\$695,216	\$890,004	\$1,075,783	\$1,336,954
NEW KENT COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
NEWPORT NEWS CI	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
NORFOLK CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
PETERSBURG CITY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
POQUOSON CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
PORTSMOUTH CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
POWHATAN COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
PRINCE GEORGE C	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
PRINCE WILLIAM	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217

County Name	State	One-Unit Limit	Two-Unit Limit	Three-Unit Limit	Four-Unit Limit
RAPPAHANNOCK CO	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
RICHMOND CITY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
SPOTSYLVANIA CO	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
STAFFORD COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
SUFFOLK CITY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
SURRY COUNTY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
SUSSEX COUNTY	VA	\$822,227	\$1,052,590	\$1,272,373	\$1,581,210
VIRGINIA BEACH	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
WARREN COUNTY	VA	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
WILLIAMSBURG CI	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
YORK COUNTY	VA	\$881,053	\$1,127,924	\$1,363,402	\$1,694,386
ST. JOHN ISLAND	VI	\$1,303,530	\$1,668,751	\$2,017,173	\$2,506,847
ST. THOMAS ISLA	VI	\$787,466	\$1,008,121	\$1,218,546	\$1,514,362
CHITTENDEN COUN	VT	\$668,477	\$855,767	\$1,034,454	\$1,285,568
FRANKLIN COUNTY	VT	\$668,477	\$855,767	\$1,034,454	\$1,285,568
GRAND ISLE COUN	VT	\$668,477	\$855,767	\$1,034,454	\$1,285,568
CHELAN COUNTY	WA	\$681,847	\$872,857	\$1,055,089	\$1,311,261
CLARK COUNTY	WA	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
DOUGLAS COUNTY	WA	\$681,847	\$872,857	\$1,055,089	\$1,311,261
ISLAND COUNTY	WA	\$780,781	\$999,518	\$1,208,199	\$1,501,516
KING COUNTY	WA	\$1,236,682	\$1,583,186	\$1,913,704	\$2,378,267
KITSAP COUNTY	WA	\$716,607	\$917,383	\$1,108,916	\$1,378,109
PIERCE COUNTY	WA	\$1,236,682	\$1,583,186	\$1,913,704	\$2,378,267
SAN JUAN COUNTY	WA	\$791,477	\$1,013,237	\$1,224,766	\$1,522,093
SKAGIT COUNTY	WA	\$721,955	\$924,242	\$1,117,170	\$1,388,398
SKAMANIA COUNTY	WA	\$815,542	\$1,044,045	\$1,262,026	\$1,568,363
SNOHOMISH COUNT	WA	\$1,236,682	\$1,583,186	\$1,913,704	\$2,378,267
THURSTON COUNTY	WA	\$681,847	\$872,857	\$1,055,089	\$1,311,261
WHATCOM COUNTY	WA	\$772,759	\$989,288	\$1,195,818	\$1,486,112
WHITMAN COUNTY	WA	\$673,825	\$862,626	\$1,042,708	\$1,295,857
PIERCE COUNTY	WI	\$641,738	\$821,529	\$993,066	\$1,234,125
ST. CROIX COUNT	WI	\$641,738	\$821,529	\$993,066	\$1,234,125
JEFFERSON COUNT	WV	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
TETON COUNTY	WY	\$1,452,194	\$1,859,383	\$2,247,478	\$2,793,217
UINTA COUNTY	WY	\$673,825	\$862,626	\$1,042,708	\$1,295,857
All other areas – 2,794 counties (floor):		\$629,283	\$805,718	\$973,884	\$1,210,379

.02 The nationwide average purchase price (for use in the housing cost/income ratio for new and existing residences) is \$553,900.

## **SECTION 5. EFFECT ON OTHER DOCUMENTS**

Rev. Proc. 2025-18 is obsolete except as provided in section 6 of this revenue procedure.

## **SECTION 6. EFFECTIVE DATES**

.01 Issuers may rely on this revenue procedure to determine average area purchase price safe harbors for commitments to provide financing or issue mortgage credit certificates that are made, or (if the purchase precedes the commitment) for residences that are purchased, in the period that begins on May 6, 2026, and ends on the date as of which the safe harbors contained in section 4.01 of this revenue procedure are rendered obsolete by a new revenue procedure.

.02 Notwithstanding section 5 of this revenue procedure, issuers may continue to rely on the average area purchase price safe harbors contained in Rev. Proc. 2025-18, with respect to bonds sold, or for mortgage credit certificates issued with respect to bond authority exchanged, before June 5, 2026, if the commitments to provide financing or issue mortgage credit certificates are made on or before July 6, 2026.

.03 Except as provided in section 6.04, issuers must use the nationwide average purchase price limitation contained in this

revenue procedure for commitments to provide financing or issue mortgage credit certificates that are made, or (if the purchase precedes the commitment) for residences that are purchased, in the period that begins on May 6, 2026 and ends on the date when the nationwide average purchase price limitation is rendered obsolete by a new revenue procedure.

.04 Notwithstanding sections 5 and 6.03 of this revenue procedure, issuers may continue to rely on the nationwide average purchase price set forth in Rev. Proc. 2025-18 with respect to bonds sold, or for mortgage credit certificates issued with respect to bond authority exchanged, before June 5, 2026, if the commitments to provide financing or issue mortgage credit certificates are made on or before July 6, 2026.

## **SECTION 7. PAPERWORK REDUCTION ACT**

The collection of information contained in this revenue procedure has been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1877.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

This revenue procedure contains a collection of information requirement in section 3.03. The purpose of the collection

of information is to verify the applicable FHA loan limit that issuers of qualified mortgage bonds and qualified mortgage certificates have used to calculate the average area purchase price for a given MSA for purposes of §§ 143(e) and 25(c). The collection of information is required to obtain the benefit of using revisions to FHA loan limits to determine average area purchase prices. The likely respondents are state and local governments.

The estimated total annual reporting and/or recordkeeping burden is: 15 hours.

The estimated annual burden per respondent and/or recordkeeper: 15 minutes.

The estimated number of respondents and/or recordkeepers: 60.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

## **SECTION 8. DRAFTING INFORMATION**

The principal author of this revenue procedure is Brian Choi of the Office of Associate Chief Counsel (Financial Institutions & Products). For further information regarding this revenue procedure contact Mr. Choi on (202) 317-3154 (not a toll-free number).

# Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the

new ruling holds that it applies to both A and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the

new ruling does more than restate the substance of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

# Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.  
Acq.—Acquiescence.  
B—Individual.  
BE—Beneficiary.  
BK—Bank.  
B.T.A.—Board of Tax Appeals.  
C—Individual.  
C.B.—Cumulative Bulletin.  
CFR—Code of Federal Regulations.  
CI—City.  
COOP—Cooperative.  
Ct.D.—Court Decision.  
CY—County.  
D—Decedent.  
DC—Dummy Corporation.  
DE—Donee.  
Del. Order—Delegation Order.  
DISC—Domestic International Sales Corporation.  
DR—Donor.  
E—Estate.  
EE—Employee.  
E.O.—Executive Order.  
ER—Employer.

ERISA—Employee Retirement Income Security Act.  
EX—Executor.  
F—Fiduciary.  
FC—Foreign Country.  
FICA—Federal Insurance Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
FR—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign corporation.  
G.C.M.—Chief Counsel's Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.  
PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.  
PRS—Partnership.

PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—Statement of Procedural Rules.  
Stat.—Statutes at Large.  
T—Target Corporation.  
T.C.—Tax Court.  
T.D.—Treasury Decision.  
TFE—Transferee.  
TFR—Transferor.  
T.I.R.—Technical Information Release.  
TP—Taxpayer.  
TR—Trust.  
TT—Trustee.  
U.S.C.—United States Code.  
X—Corporation.  
Y—Corporation.  
Z—Corporation.

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<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2025–27 through 2025–52 is in Internal Revenue Bulletin 2024–52, dated December 22, 2024.

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<sup>1</sup> A cumulative list of all revenue rulings, revenue procedures, Treasury decisions, etc., published in Internal Revenue Bulletins 2025–27 through 2025–52 is in Internal Revenue Bulletin 2024–52, dated December 22, 2024.

# **Internal Revenue Service**

## **Washington, DC 20224**

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## **INTERNAL REVENUE BULLETIN**

The Introduction at the beginning of this issue describes the purpose and content of this publication. The weekly Internal Revenue Bulletins are available at [www.irs.gov/irb/](http://www.irs.gov/irb/).

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