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IRS: Applicable Federal Rates.

Revenue Ruling 2014-01 provides various prescribed rates for federal income tax purposes including the applicable federal interest rates, the adjusted applicable federal interest rates, the adjusted federal long-term rate, the adjusted federal long-term tax-exempt rate. These rates are determined as prescribed by § 1274.

http://www.irs.gov/pub/irs-drop/rr-14-01.pdf

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