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Rev. Rul. 2025-11: Interest rates, tax underpayments and overpayments remain same for third quarter 2025

The IRS today released Rev. Rul. 2025-11 that provides the rates of interest with regard to tax underpayments and tax overpayments for the calendar quarter beginning July 1, 2025. The rates of interest will remain the same for the third calendar quarter of 2025.

Rev. Rul. 2025-11 lists the interest rates for the calendar quarter beginning July 1, 2025, as follows:

- 7% for overpayments (6% for corporations)
- 4.5% for the portion of a corporate overpayment exceeding $10,000
- 7% for underpayments
- 9% for large corporate underpayments

Read a related IRS release—**IR-2025-59**

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