

**Each year on October 15, the Ohio Tax Commissioner is required to calculate the interest rate that applies in the following year. Currently, the rate is set at 5%. This will drop to 4% for calendar year 2010. This rate applies to underpayments and overpayments of the commercial activity tax, corporate, sales and use, personal and most other taxes. The monthly accrual rate is 0.33%. The rate on estate taxes and tangible personal property taxes will drop to 1% from the current 2%. The monthly accrual rate is 0.08%. Ohio Tax Commissioner Journal Entry 10-15-2009, 10/15/2009**