

Capital Construction Fund Program (CCF)  
 Financial Services Division (F/MB5)  
 1315 East-West Highway  
 Silver Spring MD 20910-3282  
 301/427-8784 (voice)  
 301/713-1939 (FAX)

**CAPITAL CONSTRUCTION FUND Interest Rate  
 Applied to Tax Due on Non-Qualified Withdrawals**

<b>(A)</b> Year of NonQualified Withdrawal	<b>(B)</b> To Tax Due** for Each Year Since Deposit	<b>(A)</b> Year of NonQualified Withdrawal	<b>(B)</b> To Tax Due** for Each Year Since Deposit
1970	8.00	1993	6.73
1971	8.00	1994	5.62
1972	6.46	1995	7.18
1973	6.45	1996	6.93*
1974	7.46	1997	6.70*
1975	8.47	1998	6.78
1976	8.44	1999	5.97
1977	7.93	2000	6.76
1978	7.61	2001	4.97
1979	9.03	2002	4.20
1980	10.36	2003	3.21
1981	12.41	2004	3.73
1982	15.41	2005	4.40
1983	14.25	2006	5.16
1984	11.39	2007	4.82
1985	13.32	2008	3.04
1986	11.09	2009	2.39
1987	8.00	2010	2.10
1988	8.57	2011	1.65
1989	9.18	2012	0.83
1990	9.28	2013	1.27
1991	9.10	2014	1.78
1992	8.07		

\*correction 10/28/96 from 7.02%

\*\* See IRS Publication 595 for special instructions to calculate the penalty rate of tax on NonQualified withdrawals. Interest paid with tax on NonQualified withdrawals is defined as business interest expense.