

INTEREST Charged

AK	None
CO	None
DC	None
HI	None
IA	None
LA	None
MO	None
NC	None
NE	None
NM	None
PR	None
SC	None
VA	None
VI	None
VT	None
WI	None
WY	None
FL	None unless civil judgment
IL	None unless civil judgment
NV	None unless civil judgment
UT	None unless civil judgment
NJ	5%
IN	6%
NY	9%
AR	10%
AZ	10%
CA	10%
CT	12%
GA	12%
ME	12%
MN	12%
MS	12%
NH	12%
OK	12%
OR	12%
SD	12%
TX	12%
WA	12%
MA	12% (but capped at total OP)
OH	14%
DE	18%
KS	18%
KY	18%
MD	18%
ND	18%
RI	18%
TN	18%
AL	24%
ID	Yes (rate unknown)
MI	Yes (rate unknown)
MT	Yes (rate unknown)
WV	Yes (rate unknown)
PA	Yes (tied to IRS rate)

PENALTY Assessed

AL	15%
AZ	15%
DC	15%
DE	15%
FL	15%
GA	15%
HI	15%
IA	15%
IL	15%
KY	15%
MA	15%
MD	15%
ME	15%
NC	15%
ND	15%
NE	15%
NV	15%
NY	15%
PA	15%
PR	15%
RI	15%
TX	15%
VA	15%
VT	15%
MS	20%
NH	20%
WV	20%
WY	20%
ID	25%
IN	25%
KS	25%
LA	25%
NJ	25%
NM	25%
OH	25%
OK	25%
SC	25%
CA	30%
TN	30%
MN	40%
AK	50%
CT	50%
MT	50%
SD	50%
CO	65%
MI	100%
UT	100%
WA	\$20-\$250
VI	\$50-\$200
OR	15%-30%
MO	25%-100%
WI	40%-100%
AR	50% (15% if paid in 30 days)

When Debt is Written Off

AK	2 years
DC	3 years
DE	3 years
NV	3 years
UT	3 years
GA	4 years
FL	5 years
MA	5 years
MD	5 years
MO	5 years
MS	5 years
MT	5 years
OR	5 years
PR	5 years
RI	5 years
VT	5 years
AL	6 years
CA	6 years
IN	6 years
ME	6 years
MI	6 years
NJ	6 years
NY	6 years
OH	6 years
SC	6 years
TN	6 years
CO	7 years
VA	7 years
WI	7 years
ID	8 years
IA	10 years
KS	10 years
KY	10 years
LA	10 years
MN	10 years
PA	10 years
WV	10 years
AZ	Bankruptcy or death
ND	Bankruptcy or death
NE	Bankruptcy or death
SD	Bankruptcy or death
AR	Death
NC	Death
CT	Never
HI	Never
NM	Never
OK	Never
TX	Never
WA	When not cost-effective
NH	If in best interest of state
IL	When uncollectible
WY	When uncollectible
VI	Unknown