

REV. RUL. 2021-7 TABLE 1
Applicable Federal Rates (AFR) for April 2021

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.12%	0.12%	0.12%	0.12%
110% AFR	0.13%	0.13%	0.13%	0.13%
120% AFR	0.14%	0.14%	0.14%	0.14%
130% AFR	0.16%	0.16%	0.16%	0.16%
	<u>Mid-term</u>			
AFR	0.89%	0.89%	0.89%	0.89%
110% AFR	0.98%	0.98%	0.98%	0.98%
120% AFR	1.07%	1.07%	1.07%	1.07%
130% AFR	1.16%	1.16%	1.16%	1.16%
150% AFR	1.34%	1.34%	1.34%	1.34%
175% AFR	1.57%	1.56%	1.56%	1.55%
	<u>Long-term</u>			
AFR	1.98%	1.97%	1.97%	1.96%
110% AFR	2.18%	2.17%	2.16%	2.16%
120% AFR	2.37%	2.36%	2.35%	2.35%
130% AFR	2.58%	2.56%	2.55%	2.55%



*REV. RUL. 2021-7 TABLE 2
Adjusted AFR for April 2021*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.09%	0.09%	0.09%	0.09%
Mid-term adjusted AFR	0.68%	0.68%	0.68%	0.68%
Long-term adjusted AFR	1.51%	1.50%	1.50%	1.50%

*REV. RUL. 2021-7 TABLE 3
Rates Under Section 382 for April 2021*

Adjusted federal long-term rate for the current month	1.51%
Long-term tax-exempt rate for ownership changes during the current month (the highest of the adjusted federal long-term rates for the current month and the prior two months.)	1.51%

*REV. RUL. 2021-7 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for April 2021*

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.33%
Appropriate percentage for the 30% present value low-income housing credit	3.14%



REV. RUL. 2021-7 TABLE 5
Rate Under Section 7520 for April 2021

Applicable federal rate for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest 1.00%

