

**REV. RUL. 2021-14 TABLE 1**  
*Applicable Federal Rates (AFR) for August 2021*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.19%	0.19%	0.19%	0.19%
110% AFR	0.21%	0.21%	0.21%	0.21%
120% AFR	0.23%	0.23%	0.23%	0.23%
130% AFR	0.25%	0.25%	0.25%	0.25%
	<u>Mid-term</u>			
AFR	1.00%	1.00%	1.00%	1.00%
110% AFR	1.10%	1.10%	1.10%	1.10%
120% AFR	1.20%	1.20%	1.20%	1.20%
130% AFR	1.30%	1.30%	1.30%	1.30%
150% AFR	1.51%	1.50%	1.50%	1.50%
175% AFR	1.76%	1.75%	1.75%	1.74%
	<u>Long-term</u>			
AFR	1.89%	1.88%	1.88%	1.87%
110% AFR	2.08%	2.07%	2.06%	2.06%
120% AFR	2.27%	2.26%	2.25%	2.25%
130% AFR	2.45%	2.44%	2.43%	2.43%

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*REV. RUL. 2021-14 TABLE 2  
Adjusted AFR for August 2021*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.14%	0.14%	0.14%	0.14%
Mid-term adjusted AFR	0.76%	0.76%	0.76%	0.76%
Long-term adjusted AFR	1.44%	1.43%	1.43%	1.43%

*REV. RUL. 2021-14 TABLE 3  
Rates Under Section 382 for August 2021*

Adjusted federal long-term rate for the current month	1.44%
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.)	1.58%

*REV. RUL. 2021-14 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for August 2021*

**Note:** Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after August 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. 2021-14 TABLE 5*  
*Rate Under Section 7520 for August 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 1.2%

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