

REV. RUL. 2020-15 TABLE 1
Applicable Federal Rates (AFR) for August 2020

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
<u>Short-term</u>				
AFR	0.17%	0.17%	0.17%	0.17%
110% AFR	0.19%	0.19%	0.19%	0.19%
120% AFR	0.20%	0.20%	0.20%	0.20%
130% AFR	0.22%	0.22%	0.22%	0.22%
<u>Mid-term</u>				
AFR	0.41%	0.41%	0.41%	0.41%
110% AFR	0.45%	0.45%	0.45%	0.45%
120% AFR	0.49%	0.49%	0.49%	0.49%
130% AFR	0.53%	0.53%	0.53%	0.53%
150% AFR	0.62%	0.62%	0.62%	0.62%
175% AFR	0.72%	0.72%	0.72%	0.72%
<u>Long-term</u>				
Long-Term AFR	1.12%	1.12%	1.12%	1.12%
110% AFR	1.23%	1.23%	1.23%	1.23%
120% AFR	1.34%	1.34%	1.34%	1.34%
130% AFR	1.47%	1.46%	1.46%	1.46%



REV. RUL. 2020-15 TABLE 2
Adjusted AFR for August 2020

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.13%	0.13%	0.13%	0.13%
Mid-term adjusted AFR	0.31%	0.31%	0.31%	0.31%
Long-term adjusted AFR	0.85%	0.85%	0.85%	0.85%

REV. RUL. 2020-15 TABLE 3
Rates Under Section 382 for August 2020

Adjusted federal long-term rate for the current month	.85%
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.)	.89%

REV. RUL. 2020-15w TABLE 4
Appropriate Percentages Under Section 42(b)(1) for August 2020

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	7.17%
Appropriate percentage for the 30% present value low-income housing credit	3.07%



REV. RUL. 2020-15 TABLE 5
Rate Under Section 7520 for August 2020

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

.4%

