

*REV. RUL. 2015-25 TABLE 1**Applicable Federal Rates (AFR) for December 2015*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.56%	.56%	.56%	.56%
110% AFR	.62%	.62%	.62%	.62%
120% AFR	.67%	.67%	.67%	.67%
130% AFR	.73%	.73%	.73%	.73%
	Mid-term			
AFR	1.68%	1.67%	1.67%	1.66%
110% AFR	1.85%	1.84%	1.84%	1.83%
120% AFR	2.01%	2.00%	2.00%	1.99%
130% AFR	2.18%	2.17%	2.16%	2.16%
150% AFR	2.53%	2.51%	2.50%	2.50%
175% AFR	2.94%	2.92%	2.91%	2.90%
	Long-term			
AFR	2.61%	2.59%	2.58%	2.58%
110% AFR	2.87%	2.85%	2.84%	2.83%
120% AFR	3.13%	3.11%	3.10%	3.09%
130% AFR	3.40%	3.37%	3.36%	3.35%



*REV. RUL. 2015-25 TABLE 2**Adjusted AFR for December 2015*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.48%	.48%	.48%	.48%
Mid-term adjusted AFR	1.38%	1.38%	1.38%	1.38%
Long-term adjusted AFR	2.61%	2.59%	2.58%	2.58%

*REV. RUL. 2015-25 TABLE 3**Rates Under Section 382 for December 2015*

Adjusted federal long-term rate for the current month	2.61%
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.)	2.61%



*REV. RUL. 2015-25 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for December 2015*

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, with respect to housing credit dollar amount allocations made before January 1, 2015 shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.49%
Appropriate percentage for the 30% present value low-income housing credit	3.21%

*REV. RUL. 2015-25 TABLE 5**Rate Under Section 7520 for December 2015*

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	2.0%
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*REV. RUL. 2015-25 TABLE 6**Rates Under Sections 846 and 807*

Applicable rate of interest for 2016 for purposes of sections 846 and 807	1.56%
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