**REV. RUL. 2015-21 TABLE 1**

*Applicable Federal Rates (AFR) for October 2015*

**Period for Compounding**

<table>
<thead>
<tr>
<th></th>
<th>Annual</th>
<th>Semiannual</th>
<th>Quarterly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Short-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>.55%</td>
<td>.55%</td>
<td>.55%</td>
<td>.55%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>.61%</td>
<td>.61%</td>
<td>.61%</td>
<td>.61%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>.66%</td>
<td>.66%</td>
<td>.66%</td>
<td>.66%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>.72%</td>
<td>.72%</td>
<td>.72%</td>
<td>.72%</td>
</tr>
<tr>
<td><strong>Mid-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>1.67%</td>
<td>1.66%</td>
<td>1.66%</td>
<td>1.65%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>1.84%</td>
<td>1.83%</td>
<td>1.83%</td>
<td>1.82%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>2.00%</td>
<td>1.99%</td>
<td>1.99%</td>
<td>1.98%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>2.17%</td>
<td>2.16%</td>
<td>2.15%</td>
<td>2.15%</td>
</tr>
<tr>
<td>150% AFR</td>
<td>2.51%</td>
<td>2.49%</td>
<td>2.48%</td>
<td>2.48%</td>
</tr>
<tr>
<td>175% AFR</td>
<td>2.93%</td>
<td>2.91%</td>
<td>2.90%</td>
<td>2.89%</td>
</tr>
<tr>
<td><strong>Long-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>2.58%</td>
<td>2.56%</td>
<td>2.55%</td>
<td>2.55%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>2.84%</td>
<td>2.82%</td>
<td>2.81%</td>
<td>2.80%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>3.09%</td>
<td>3.07%</td>
<td>3.06%</td>
<td>3.05%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>3.36%</td>
<td>3.33%</td>
<td>3.32%</td>
<td>3.31%</td>
</tr>
</tbody>
</table>
### REV. RUL. 2015-21 TABLE 2

**Adjusted AFR for October 2015**

<table>
<thead>
<tr>
<th>Period for Compounding</th>
<th>Annual</th>
<th>Semiannual</th>
<th>Quarterly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td>Short-term adjusted AFR</td>
<td>.42%</td>
<td>.42%</td>
<td>.42%</td>
<td>.42%</td>
</tr>
<tr>
<td>Mid-term adjusted AFR</td>
<td>1.58%</td>
<td>1.57%</td>
<td>1.57%</td>
<td>1.56%</td>
</tr>
<tr>
<td>Long-term adjusted AFR</td>
<td>2.58%</td>
<td>2.56%</td>
<td>2.55%</td>
<td>2.55%</td>
</tr>
</tbody>
</table>

### REV. RUL. 2015-21 TABLE 3

**Rates Under Section 382 for October 2015**

- Adjusted federal long-term rate for the current month: 2.58%
- 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): 2.82%
### REV. RUL. 2015-21 TABLE 4

**Appropriate Percentages Under Section 42(b)(1) for October 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%.

<table>
<thead>
<tr>
<th>Percentage</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>7.49%</td>
<td>70% present value low-income housing credit</td>
</tr>
<tr>
<td>3.21%</td>
<td>30% present value low-income housing credit</td>
</tr>
</tbody>
</table>

### REV. RUL. 2015-21 TABLE 5

**Rate Under Section 7520 for October 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

<table>
<thead>
<tr>
<th>Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>2.0%</td>
<td>Rate under Section 7520 for October 2015</td>
</tr>
</tbody>
</table>