

*REV. RUL. 2015-21 TABLE 1**Applicable Federal Rates (AFR) for October 2015*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.55%	.55%	.55%	.55%
110% AFR	.61%	.61%	.61%	.61%
120% AFR	.66%	.66%	.66%	.66%
130% AFR	.72%	.72%	.72%	.72%
	Mid-term			
AFR	1.67%	1.66%	1.66%	1.65%
110% AFR	1.84%	1.83%	1.83%	1.82%
120% AFR	2.00%	1.99%	1.99%	1.98%
130% AFR	2.17%	2.16%	2.15%	2.15%
150% AFR	2.51%	2.49%	2.48%	2.48%
175% AFR	2.93%	2.91%	2.90%	2.89%
	Long-term			
AFR	2.58%	2.56%	2.55%	2.55%
110% AFR	2.84%	2.82%	2.81%	2.80%
120% AFR	3.09%	3.07%	3.06%	3.05%
130% AFR	3.36%	3.33%	3.32%	3.31%



*REV. RUL. 2015-21 TABLE 2**Adjusted AFR for October 2015*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.42%	.42%	.42%	.42%
Mid-term adjusted AFR	1.58%	1.57%	1.57%	1.56%
Long-term adjusted AFR	2.58%	2.56%	2.55%	2.55%

*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%.

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. 2015-21 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	2.0%
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