

REV. RUL. 2015-19 TABLE 1**Applicable Federal Rates (AFR) for September 2015****Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	.54%	.54%	.54%	.54%
110% AFR	.59%	.59%	.59%	.59%
120% AFR	.65%	.65%	.65%	.65%
130% AFR	.70%	.70%	.70%	.70%
Mid-term				
AFR	1.77%	1.76%	1.76%	1.75%
110% AFR	1.95%	1.94%	1.94%	1.93%
120% AFR	2.12%	2.11%	2.10%	2.10%
130% AFR	2.30%	2.29%	2.28%	2.28%
150% AFR	2.66%	2.64%	2.63%	2.63%
175% AFR	3.10%	3.08%	3.07%	3.06%
Long-term				
AFR	2.64%	2.62%	2.61%	2.61%
110% AFR	2.90%	2.88%	2.87%	2.86%
120% AFR	3.16%	3.14%	3.13%	3.12%
130% AFR	3.44%	3.41%	3.40%	3.39%



*REV. RUL. 2015-19 TABLE 2**Adjusted AFR for September 2015*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.45%	.45%	.45%	.45%
Mid-term adjusted AFR	1.52%	1.51%	1.51%	1.51%
Long-term adjusted AFR	2.64%	2.62%	2.61%	2.61%

*REV. RUL. 2015-19 TABLE 3**Rates Under Section 382 for September 2015*

Adjusted federal long-term rate for the current month	2.64%
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. 2015-19 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for September 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	7.51%
Appropriate percentage for the 30% present value low-income housing credit	3.22%

*REV. RUL. 2015-19 TABLE 5**Rate Under Section 7520 for September 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	2.2%
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