

*REV. RUL. 2016-27 TABLE 1**Applicable Federal Rates (AFR) for December 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.74%	.74%	.74%	.74%
110% AFR	.81%	.81%	.81%	.81%
120% AFR	.89%	.89%	.89%	.89%
130% AFR	.96%	.96%	.96%	.96%
	Mid-term			
AFR	1.47%	1.46%	1.46%	1.46%
110% AFR	1.62%	1.61%	1.61%	1.60%
120% AFR	1.76%	1.75%	1.75%	1.74%
130% AFR	1.91%	1.90%	1.90%	1.89%
150% AFR	2.20%	2.19%	2.18%	2.18%
175% AFR	2.58%	2.56%	2.55%	2.55%
	Long-term			
AFR	2.26%	2.25%	2.24%	2.24%
110% AFR	2.50%	2.48%	2.47%	2.47%
120% AFR	2.72%	2.70%	2.69%	2.68%
130% AFR	2.95%	2.93%	2.92%	2.91%



*REV. RUL. 2016-27 TABLE 2**Adjusted AFR for December 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.55%	.55%	.55%	.55%
Mid-term adjusted AFR	1.09%	1.09%	1.09%	1.09%
Long-term adjusted AFR	1.68%	1.67%	1.67%	1.66%

*REV. RUL. 2016-27 TABLE 3**Rates Under Section 382 for December 2016*

Adjusted federal long-term rate for the current month	1.68%
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.)	1.68%



*REV. RUL. 2016-27 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for December 2016*

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after July 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.43%
Appropriate percentage for the 30% present value low-income housing credit	3.18%

*REV. RUL. 2016-27 TABLE 5**Rate Under Section 7520 for December 2016*

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	1.8%
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*REV. RUL. 2016-27 TABLE 6**Rates Under Sections 846 and 807*

Applicable rate of interest for 2017 for purposes of sections 846 and 807	1.46%
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