

*REV. RUL. 2016-4 TABLE 1**Applicable Federal Rates (AFR) for February 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.81%	.81%	.81%	.81%
110% AFR	.89%	.89%	.89%	.89%
120% AFR	.97%	.97%	.97%	.97%
130% AFR	1.05%	1.05%	1.05%	1.05%
	Mid-term			
AFR	1.82%	1.81%	1.81%	1.80%
110% AFR	2.00%	1.99%	1.99%	1.98%
120% AFR	2.18%	2.17%	2.16%	2.16%
130% AFR	2.36%	2.35%	2.34%	2.34%
150% AFR	2.74%	2.72%	2.71%	2.70%
175% AFR	3.20%	3.17%	3.16%	3.15%
	Long-term			
AFR	2.62%	2.60%	2.59%	2.59%
110% AFR	2.88%	2.86%	2.85%	2.84%
120% AFR	3.14%	3.12%	3.11%	3.10%
130% AFR	3.41%	3.38%	3.37%	3.36%



*REV. RUL. 2016-4 TABLE 2**Adjusted AFR for February 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.61%	.61%	.61%	.61%
Mid-term adjusted AFR	1.39%	1.39%	1.39%	1.39%
Long-term adjusted AFR	2.53%	2.51%	2.50%	2.50%

*REV. RUL. 2016-4 TABLE 3**Rates Under Section 382 for February 2016*

Adjusted federal long-term rate for the current month	2.53%
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.)	2.65%



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

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. 2016-4 TABLE 5**Rate Under Section 7520 for February 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	2.2%
---	------

