

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

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.75%	.75%	.75%	.75%
110% AFR	.83%	.83%	.83%	.83%
120% AFR	.90%	.90%	.90%	.90%
130% AFR	.98%	.98%	.98%	.98%
	Mid-term			
AFR	1.81%	1.80%	1.80%	1.79%
110% AFR	1.99%	1.98%	1.98%	1.97%
120% AFR	2.17%	2.16%	2.15%	2.15%
130% AFR	2.35%	2.34%	2.33%	2.33%
150% AFR	2.72%	2.70%	2.69%	2.68%
175% AFR	3.17%	3.15%	3.14%	3.13%
	Long-term			
AFR	2.65%	2.63%	2.62%	2.62%
110% AFR	2.91%	2.89%	2.88%	2.87%
120% AFR	3.18%	3.16%	3.15%	3.14%
130% AFR	3.45%	3.42%	3.41%	3.40%



*REV. RUL. 2016-1 TABLE 2**Adjusted AFR for January 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.57%	.57%	.57%	.57%
Mid-term adjusted AFR	1.46%	1.45%	1.45%	1.45%
Long-term adjusted AFR	2.65%	2.63%	2.62%	2.62%

*REV. RUL. 2016-1 TABLE 3**Rates Under Section 382 for January 2016*

Adjusted federal long-term rate for the current month	2.65%
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. 2016-1 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for January 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. 2016-1 TABLE 5**Rate Under Section 7520 for January 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%
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*REV. RUL. 2016-1 TABLE 6**Deemed Rate for Transfers to New Pooled Income Funds During 2016*

Deemed rate of return for transfers during 2016 to pooled income funds that have been in existence for less than 3 taxable years	1.2%
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