

*REV. RUL. 2016-07 TABLE 1**Applicable Federal Rates (AFR) for March 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.65%	.65%	.65%	.65%
110% AFR	.72%	.72%	.72%	.72%
120% AFR	.78%	.78%	.78%	.78%
130% AFR	.85%	.85%	.85%	.85%
	Mid-term			
AFR	1.48%	1.47%	1.47%	1.47%
110% AFR	1.63%	1.62%	1.62%	1.61%
120% AFR	1.77%	1.76%	1.76%	1.75%
130% AFR	1.92%	1.91%	1.91%	1.90%
150% AFR	2.22%	2.21%	2.20%	2.20%
175% AFR	2.59%	2.57%	2.56%	2.56%
	Long-term			
AFR	2.33%	2.32%	2.31%	2.31%
110% AFR	2.57%	2.55%	2.54%	2.54%
120% AFR	2.80%	2.78%	2.77%	2.76%
130% AFR	3.04%	3.02%	3.01%	3.00%



*REV. RUL. 2016-07 TABLE 2**Adjusted AFR for March 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.55%	.55%	.55%	.55%
Mid-term adjusted AFR	1.12%	1.12%	1.12%	1.12%
Long-term adjusted AFR	2.27%	2.26%	2.25%	2.25%

*REV. RUL. 2016-07 TABLE 3**Rates Under Section 382 for March 2016*

Adjusted federal long-term rate for the current month	2.27%
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. 2016-07 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for March 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	7.44%
Appropriate percentage for the 30% present value low-income housing credit	3.19%

*REV. RUL. 2016-07 TABLE 5**Rate Under Section 7520 for March 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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