

*REV. RUL. 2016-26 TABLE 1**Applicable Federal Rates (AFR) for November 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.68%	.68%	.68%	.68%
110% AFR	.75%	.75%	.75%	.75%
120% AFR	.82%	.82%	.82%	.82%
130% AFR	.88%	.88%	.88%	.88%
	Mid-term			
AFR	1.33%	1.33%	1.33%	1.33%
110% AFR	1.47%	1.46%	1.46%	1.46%
120% AFR	1.61%	1.60%	1.60%	1.59%
130% AFR	1.74%	1.73%	1.73%	1.72%
150% AFR	2.01%	2.00%	2.00%	1.99%
175% AFR	2.34%	2.33%	2.32%	2.32%
	Long-term			
AFR	2.07%	2.06%	2.05%	2.05%
110% AFR	2.28%	2.27%	2.26%	2.26%
120% AFR	2.49%	2.47%	2.46%	2.46%
130% AFR	2.70%	2.68%	2.67%	2.67%



*REV. RUL. 2016-26 TABLE 2**Adjusted AFR for November 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.51%	.51%	.51%	.51%
Mid-term adjusted AFR	.99%	.99%	.99%	.99%
Long-term adjusted AFR	1.54%	1.53%	1.53%	1.53%

*REV. RUL. 2016-26 TABLE 3**Rates Under Section 382 for November 2016*

Adjusted federal long-term rate for the current month	1.54%
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.)	1.54%



*REV. RUL. 2016-26 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for November 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	7.39%
Appropriate percentage for the 30% present value low-income housing credit	3.17%

*REV. RUL. 2016-26 TABLE 5**Rate Under Section 7520 for November 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	1.6%
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