

*REV. RUL. 2016-25 TABLE 1**Applicable Federal Rates (AFR) for October 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.66%	.66%	.66%	.66%
110% AFR	.73%	.73%	.73%	.73%
120% AFR	.79%	.79%	.79%	.79%
130% AFR	.86%	.86%	.86%	.86%
	Mid-term			
AFR	1.29%	1.29%	1.29%	1.29%
110% AFR	1.43%	1.42%	1.42%	1.42%
120% AFR	1.56%	1.55%	1.55%	1.55%
130% AFR	1.69%	1.68%	1.68%	1.67%
150% AFR	1.95%	1.94%	1.94%	1.93%
175% AFR	2.27%	2.26%	2.25%	2.25%
	Long-term			
AFR	1.95%	1.94%	1.94%	1.93%
110% AFR	2.14%	2.13%	2.12%	2.12%
120% AFR	2.34%	2.33%	2.32%	2.32%
130% AFR	2.54%	2.52%	2.51%	2.51%



*REV. RUL. 2016-25 TABLE 2**Adjusted AFR for October 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.49%	.49%	.49%	.49%
Mid-term adjusted AFR	.96%	.96%	.96%	.96%
Long-term adjusted AFR	1.45%	1.44%	1.44%	1.44%

*REV. RUL. 2016-25 TABLE 3**Rates Under Section 382 for October 2016*

Adjusted federal long-term rate for the current month	1.45%
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.)	1.82%



*REV. RUL. 2016-25 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for October 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	7.37%
Appropriate percentage for the 30% present value low-income housing credit	3.16%

*REV. RUL. 2016-25 TABLE 5**Rate Under Section 7520 for October 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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