

*REV. RUL. 2016-20 TABLE 1**Applicable Federal Rates (AFR) for September 2016*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	.61%	.61%	.61%	.61%
110% AFR	.67%	.67%	.67%	.67%
120% AFR	.73%	.73%	.73%	.73%
130% AFR	.79%	.79%	.79%	.79%
	<b>Mid-term</b>			
AFR	1.22%	1.22%	1.22%	1.22%
110% AFR	1.34%	1.34%	1.34%	1.34%
120% AFR	1.47%	1.46%	1.46%	1.46%
130% AFR	1.60%	1.59%	1.59%	1.58%
150% AFR	1.84%	1.83%	1.83%	1.82%
175% AFR	2.15%	2.14%	2.13%	2.13%
	<b>Long-term</b>			
AFR	1.90%	1.89%	1.89%	1.88%
110% AFR	2.09%	2.08%	2.07%	2.07%
120% AFR	2.28%	2.27%	2.26%	2.26%
130% AFR	2.48%	2.46%	2.45%	2.45%

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*REV. RUL. 2016-20 TABLE 2**Adjusted AFR for September 2016*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	.45%	.45%	.45%	.45%
Mid-term adjusted AFR	.91%	.91%	.91%	.91%
Long-term adjusted AFR	1.41%	1.41%	1.41%	1.41%

*REV. RUL. 2016-20 TABLE 3**Rates Under Section 382 for September 2016*

Adjusted federal long-term rate for the current month	1.41%
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.)	2.08%



*REV. RUL. 2016-20 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for September 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	7.36%
Appropriate percentage for the 30% present value low-income housing credit	3.15%

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*REV. RUL. 2016-20 TABLE 5**Rate Under Section 7520 for September 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	1.4%
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