

*REV. RUL. 2017-15 TABLE 1**Applicable Federal Rates (AFR) for August 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
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%
	<b>Mid-term</b>			
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%
150% AFR	2.93%	2.91%	2.90%	2.89%
175% AFR	3.43%	3.40%	3.39%	3.38%
	<b>Long-term</b>			
AFR	2.58%	2.56%	2.55%	2.55%
110% AFR	2.84%	2.82%	2.81%	2.80%
120% AFR	3.09%	3.07%	3.06%	3.05%
130% AFR	3.36%	3.33%	3.32%	3.31%

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*REV. RUL. 2017-15 TABLE 2**Adjusted AFR for August 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	.91%	.91%	.91%	.91%
Mid-term adjusted AFR	1.40%	1.40%	1.40%	1.40%
Long-term adjusted AFR	1.93%	1.92%	1.92%	1.91%

*REV. RUL. 2017-15 TABLE 3**Rates Under Section 382 for August 2017*

Adjusted federal long-term rate for the current month	1.91%
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.)	1.99%

*REV. RUL. 2017-15 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for August 2017*

**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	7.52%
Appropriate percentage for the 30% present value low-income housing credit	3.22%

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*REV. RUL. 2017-15 TABLE 5**Rate Under Section 7520 for August 2017*

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	2.4%
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