

*REV. RUL. 2017-24 TABLE 1**Applicable Federal Rates (AFR) for December 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	1.52%	1.51%	1.51%	1.51%
110% AFR	1.67%	1.66%	1.66%	1.65%
120% AFR	1.82%	1.81%	1.81%	1.80%
130% AFR	1.97%	1.96%	1.96%	1.95%
	<b>Mid-term</b>			
AFR	2.11%	2.10%	2.09%	2.09%
110% AFR	2.32%	2.31%	2.30%	2.30%
120% AFR	2.54%	2.52%	2.51%	2.51%
130% AFR	2.75%	2.73%	2.72%	2.71%
150% AFR	3.17%	3.15%	3.14%	3.13%
175% AFR	3.71%	3.68%	3.66%	3.65%
	<b>Long-term</b>			
AFR	2.64%	2.62%	2.61%	2.61%
110% AFR	2.90%	2.88%	2.87%	2.86%
120% AFR	3.16%	3.14%	3.13%	3.12%
130% AFR	3.44%	3.41%	3.40%	3.39%

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*REV. RUL. 2017-24 TABLE 2**Adjusted AFR for December 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	1.12%	1.12%	1.12%	1.12%
Mid-term adjusted AFR	1.57%	1.56%	1.56%	1.55%
Long-term adjusted AFR	1.96%	1.95%	1.95%	1.94%

*REV. RUL. 2017-24 TABLE 3**Rates Under Section 382 for December 2017*

Adjusted federal long-term rate for the current month	1.96%
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.)	1.96%



*REV. RUL. 2017-24 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for December 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	7.55%
Appropriate percentage for the 30% present value low-income housing credit	3.23%

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*REV. RUL. 2017-24 TABLE 5**Rate Under Section 7520 for December 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	2.6%
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*REV. RUL. 2017-24 TABLE 6**Rate Under Sections 846 and 807*

Applicable rate of interest for 2018 for purposes of sections 846 and 807	1.66%
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