

*REV. RUL. 2017-4 TABLE 1**Applicable Federal Rates (AFR) for February 2017*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	1.04%	1.04%	1.04%	1.04%
110% AFR	1.14%	1.14%	1.14%	1.14%
120% AFR	1.25%	1.25%	1.25%	1.25%
130% AFR	1.35%	1.35%	1.35%	1.35%
	Mid-term			
AFR	2.10%	2.09%	2.08%	2.08%
110% AFR	2.31%	2.30%	2.29%	2.29%
120% AFR	2.53%	2.51%	2.50%	2.50%
130% AFR	2.74%	2.72%	2.71%	2.70%
150% AFR	3.16%	3.14%	3.13%	3.12%
175% AFR	3.69%	3.66%	3.64%	3.63%
	Long-term			
AFR	2.81%	2.79%	2.78%	2.77%
110% AFR	3.09%	3.07%	3.06%	3.05%
120% AFR	3.38%	3.35%	3.34%	3.33%
130% AFR	3.66%	3.63%	3.61%	3.60%



*REV. RUL. 2017-4 TABLE 2**Adjusted AFR for February 2017*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.77%	.77%	.77%	.77%
Mid-term adjusted AFR	1.56%	1.55%	1.55%	1.55%
Long-term adjusted AFR	2.09%	2.08%	2.07%	2.07%

*REV. RUL. 2017-4 TABLE 3**Rates Under Section 382 for February 2017*

Adjusted federal long-term rate for the current month	2.09%
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.)	2.09%



*REV. RUL. 2017-4 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for February 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	7.56%
Appropriate percentage for the 30% present value low-income housing credit	3.24%

*REV. RUL. 2017-4 TABLE 5**Rate Under Section 7520 for February 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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