

*REV. RUL. 2017-2 TABLE 1**Applicable Federal Rates (AFR) for January 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	.96%	.96%	.96%	.96%
110% AFR	1.06%	1.06%	1.06%	1.06%
120% AFR	1.15%	1.15%	1.15%	1.15%
130% AFR	1.25%	1.25%	1.25%	1.25%
	<b>Mid-term</b>			
AFR	1.97%	1.96%	1.96%	1.95%
110% AFR	2.17%	2.16%	2.15%	2.15%
120% AFR	2.36%	2.35%	2.34%	2.34%
130% AFR	2.57%	2.55%	2.54%	2.54%
150% AFR	2.96%	2.94%	2.93%	2.92%
175% AFR	3.46%	3.43%	3.42%	3.41%
	<b>Long-term</b>			
AFR	2.75%	2.73%	2.72%	2.71%
110% AFR	3.02%	3.00%	2.99%	2.98%
120% AFR	3.31%	3.28%	3.27%	3.26%
130% AFR	3.58%	3.55%	3.53%	3.52%

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*REV. RUL. 2017-2 TABLE 2**Adjusted AFR for January 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	.71%	.71%	.71%	.71%
Mid-term adjusted AFR	1.47%	1.46%	1.46%	1.46%
Long-term adjusted AFR	2.04%	2.03%	2.02%	2.02%

*REV. RUL. 2017-2 TABLE 3**Rates Under Section 382 for January 2017*

Adjusted federal long-term rate for the current month	2.04%
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.)	2.04%



*REV. RUL. 2017-2 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for January 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	7.54%
Appropriate percentage for the 30% present value low-income housing credit	3.23%

*REV. RUL. 2017-2 TABLE 5**Rate Under Section 7520 for January 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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*REV. RUL. 2017-2 TABLE 6**Deemed Rate for Transfers to New Pooled Income Funds During 2017*

Deemed rate of return for transfers during 2017 to pooled income funds that have been in existence for less than 3 taxable years	1.2%
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