

*REV. RUL. 2017-12 TABLE 1**Applicable Federal Rates (AFR) for June 2017*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	1.18%	1.18%	1.18%	1.18%
110% AFR	1.30%	1.30%	1.30%	1.30%
120% AFR	1.43%	1.42%	1.42%	1.42%
130% AFR	1.54%	1.53%	1.53%	1.53%
	Mid-term			
AFR	1.96%	1.95%	1.95%	1.94%
110% AFR	2.16%	2.15%	2.14%	2.14%
120% AFR	2.35%	2.34%	2.33%	2.33%
130% AFR	2.56%	2.54%	2.53%	2.53%
150% AFR	2.95%	2.93%	2.92%	2.91%
175% AFR	3.44%	3.41%	3.40%	3.39%
	Long-term			
AFR	2.68%	2.66%	2.65%	2.65%
110% AFR	2.95%	2.93%	2.92%	2.91%
120% AFR	3.22%	3.19%	3.18%	3.17%
130% AFR	3.49%	3.46%	3.45%	3.44%



*REV. RUL. 2017-12 TABLE 2**Adjusted AFR for June 2017***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.86%	.86%	.86%	.86%
Mid-term adjusted AFR	1.52%	1.51%	1.51%	1.51%
Long-term adjusted AFR	2.04%	2.03%	2.02%	2.02%

*REV. RUL. 2017-12 TABLE 3**Rates Under Section 382 for June 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.)	2.09%



*REV. RUL. 2017-12 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for June 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	7.53%
Appropriate percentage for the 30% present value low-income housing credit	3.23%

*REV. RUL. 2017-12 TABLE 5**Rate Under Section 7520 for June 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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