

*REV. RUL. 2017-21 TABLE 1**Applicable Federal Rates (AFR) for November 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	1.38%	1.38%	1.38%	1.38%
110% AFR	1.53%	1.52%	1.52%	1.52%
120% AFR	1.67%	1.66%	1.66%	1.65%
130% AFR	1.80%	1.79%	1.79%	1.78%
	<b>Mid-term</b>			
AFR	2.00%	1.99%	1.99%	1.98%
110% AFR	2.20%	2.19%	2.18%	2.18%
120% AFR	2.40%	2.39%	2.38%	2.38%
130% AFR	2.61%	2.59%	2.58%	2.58%
150% AFR	3.01%	2.99%	2.98%	2.97%
175% AFR	3.51%	3.48%	3.46%	3.46%
	<b>Long-term</b>			
AFR	2.60%	2.58%	2.57%	2.57%
110% AFR	2.86%	2.84%	2.83%	2.82%
120% AFR	3.12%	3.10%	3.09%	3.08%
130% AFR	3.38%	3.35%	3.34%	3.33%

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*REV. RUL. 2017-21 TABLE 2**Adjusted AFR for November 2017*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	1.03%	1.03%	1.03%	1.03%
Mid-term adjusted AFR	1.49%	1.48%	1.48%	1.48%
Long-term adjusted AFR	1.93%	1.92%	1.92%	1.91%

*REV. RUL. 2017-21 TABLE 3**Rates Under Section 382 for November 2017*

Adjusted federal long-term rate for the current month	1.93%
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.)	1.93%



*REV. RUL. 2017-21 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for November 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%

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*REV. RUL. 2017-21 TABLE 5**Rate Under Section 7520 for November 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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