

*REV. RUL. 2017-20 TABLE 1**Applicable Federal Rates (AFR) for October 2017*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	1.27%	1.27%	1.27%	1.27%
110% AFR	1.40%	1.40%	1.40%	1.40%
120% AFR	1.53%	1.52%	1.52%	1.52%
130% AFR	1.66%	1.65%	1.65%	1.64%
	Mid-term			
AFR	1.85%	1.84%	1.84%	1.83%
110% AFR	2.03%	2.02%	2.01%	2.01%
120% AFR	2.22%	2.21%	2.20%	2.20%
130% AFR	2.40%	2.39%	2.38%	2.38%
150% AFR	2.78%	2.76%	2.75%	2.74%
175% AFR	3.25%	3.22%	3.21%	3.20%
	Long-term			
AFR	2.50%	2.48%	2.47%	2.47%
110% AFR	2.75%	2.73%	2.72%	2.71%
120% AFR	3.00%	2.98%	2.97%	2.96%
130% AFR	3.25%	3.22%	3.21%	3.20%



*REV. RUL. 2017-20 TABLE 2**Adjusted AFR for October 2017***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.94%	.94%	.94%	.94%
Mid-term adjusted AFR	1.37%	1.37%	1.37%	1.37%
Long-term adjusted AFR	1.85%	1.84%	1.84%	1.83%

*REV. RUL. 2017-20 TABLE 3**Rates Under Section 382 for October 2017*

Adjusted federal long-term rate for the current month	1.85%
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. 2017-20 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for October 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	7.50%
Appropriate percentage for the 30% present value low-income housing credit	3.21%

*REV. RUL. 2017-20 TABLE 5**Rate Under Section 7520 for October 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	2.2%
---	------

