

*REV. RUL. 2018-09 TABLE 1**Applicable Federal Rates (AFR) for April 2018*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	2.12%	2.11%	2.10%	2.10%
110% AFR	2.33%	2.32%	2.31%	2.31%
120% AFR	2.55%	2.53%	2.52%	2.52%
130% AFR	2.76%	2.74%	2.73%	2.72%
	<b>Mid-term</b>			
AFR	2.72%	2.70%	2.69%	2.68%
110% AFR	2.99%	2.97%	2.96%	2.95%
120% AFR	3.27%	3.24%	3.23%	3.22%
130% AFR	3.54%	3.51%	3.49%	3.48%
150% AFR	4.09%	4.05%	4.03%	4.02%
175% AFR	4.79%	4.73%	4.70%	4.68%
	<b>Long-term</b>			
AFR	3.04%	3.02%	3.01%	3.00%
110% AFR	3.35%	3.32%	3.31%	3.30%
120% AFR	3.65%	3.62%	3.60%	3.59%
130% AFR	3.97%	3.93%	3.91%	3.90%



*REV. RUL. 2018-09 TABLE 2**Adjusted AFR for April 2018***Period for Compounding**

	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	1.61%	1.60%	1.60%	1.59%
Mid-term adjusted AFR	2.06%	2.05%	2.04%	2.04%
Long-term adjusted AFR	2.30%	2.29%	2.28%	2.28%

*REV. RUL. 2018-09 TABLE 3**Rates Under Section 382 for April 2018*

Adjusted federal long-term rate for the current month	2.30%
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.)	2.30%



*REV. RUL. 2018-09 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for April 2018*

**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	7.66%
Appropriate percentage for the 30% present value low-income housing credit	3.28%

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*REV. RUL. 2018-09 TABLE 5**Rate Under Section 7520 for April 2018*

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	3.2%
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