**REV. RUL. 2018-09 TABLE 1**

Applicable Federal Rates (AFR) for April 2018

<table>
<thead>
<tr>
<th>Period for Compounding</th>
<th>Annual</th>
<th>Semiannual</th>
<th>Quarterly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Short-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>2.12%</td>
<td>2.11%</td>
<td>2.10%</td>
<td>2.10%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>2.33%</td>
<td>2.32%</td>
<td>2.31%</td>
<td>2.31%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>2.55%</td>
<td>2.53%</td>
<td>2.52%</td>
<td>2.52%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>2.76%</td>
<td>2.74%</td>
<td>2.73%</td>
<td>2.72%</td>
</tr>
<tr>
<td><strong>Mid-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>2.72%</td>
<td>2.70%</td>
<td>2.69%</td>
<td>2.68%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>2.99%</td>
<td>2.97%</td>
<td>2.96%</td>
<td>2.95%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>3.27%</td>
<td>3.24%</td>
<td>3.23%</td>
<td>3.22%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>3.54%</td>
<td>3.51%</td>
<td>3.49%</td>
<td>3.48%</td>
</tr>
<tr>
<td>150% AFR</td>
<td>4.09%</td>
<td>4.05%</td>
<td>4.03%</td>
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</tr>
<tr>
<td>175% AFR</td>
<td>4.79%</td>
<td>4.73%</td>
<td>4.70%</td>
<td>4.68%</td>
</tr>
<tr>
<td><strong>Long-term</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AFR</td>
<td>3.04%</td>
<td>3.02%</td>
<td>3.01%</td>
<td>3.00%</td>
</tr>
<tr>
<td>110% AFR</td>
<td>3.35%</td>
<td>3.32%</td>
<td>3.31%</td>
<td>3.30%</td>
</tr>
<tr>
<td>120% AFR</td>
<td>3.65%</td>
<td>3.62%</td>
<td>3.60%</td>
<td>3.59%</td>
</tr>
<tr>
<td>130% AFR</td>
<td>3.97%</td>
<td>3.93%</td>
<td>3.91%</td>
<td>3.90%</td>
</tr>
</tbody>
</table>
### REV. RUL. 2018-09 TABLE 2

**Adjusted AFR for April 2018**

**Period for Compounding**

<table>
<thead>
<tr>
<th></th>
<th>Annual</th>
<th>Semiannual</th>
<th>Quarterly</th>
<th>Monthly</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Short-term</strong></td>
<td>1.61%</td>
<td>1.60%</td>
<td>1.60%</td>
<td>1.59%</td>
</tr>
<tr>
<td><strong>Adjusted AFR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Mid-term</strong></td>
<td>2.06%</td>
<td>2.05%</td>
<td>2.04%</td>
<td>2.04%</td>
</tr>
<tr>
<td><strong>Adjusted AFR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Long-term</strong></td>
<td>2.30%</td>
<td>2.29%</td>
<td>2.28%</td>
<td>2.28%</td>
</tr>
<tr>
<td><strong>Adjusted AFR</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 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%

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%