

*REV. RUL. 2018-21 TABLE 1**Applicable Federal Rates (AFR) for August 2018*

| | Period for Compounding | | | |
|----------|-------------------------------|-------------------|------------------|----------------|
| | Annual | Semiannual | Quarterly | Monthly |
| | Short-term | | | |
| AFR | 2.42% | 2.41% | 2.40% | 2.40% |
| 110% AFR | 2.67% | 2.65% | 2.64% | 2.64% |
| 120% AFR | 2.91% | 2.89% | 2.88% | 2.87% |
| 130% AFR | 3.15% | 3.13% | 3.12% | 3.11% |
| | Mid-term | | | |
| AFR | 2.80% | 2.78% | 2.77% | 2.76% |
| 110% AFR | 3.08% | 3.06% | 3.05% | 3.04% |
| 120% AFR | 3.37% | 3.34% | 3.33% | 3.32% |
| 130% AFR | 3.64% | 3.61% | 3.59% | 3.58% |
| 150% AFR | 4.21% | 4.17% | 4.15% | 4.13% |
| 175% AFR | 4.93% | 4.87% | 4.84% | 4.82% |
| | Long-term | | | |
| AFR | 2.95% | 2.93% | 2.92% | 2.91% |
| 110% AFR | 3.25% | 3.22% | 3.21% | 3.20% |
| 120% AFR | 3.55% | 3.52% | 3.50% | 3.49% |
| 130% AFR | 3.85% | 3.81% | 3.79% | 3.78% |



*REV. RUL. 2018-21 TABLE 2**Adjusted AFR for August 2018***Period for Compounding**

| | Annual | Semiannual | Quarterly | Monthly |
|-------------------------|---------------|-------------------|------------------|----------------|
| Short-term adjusted AFR | 1.84% | 1.83% | 1.83% | 1.82% |
| Mid-term adjusted AFR | 2.12% | 2.11% | 2.10% | 2.10% |
| Long-term adjusted AFR | 2.23% | 2.22% | 2.21% | 2.21% |

*REV. RUL. 2018-21 TABLE 3**Rates Under Section 382 for August 2018*

| | |
|--|-------|
| Adjusted federal long-term rate for the current month | 2.23% |
| 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.) | 2.32% |

*REV. RUL. 2018-21 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for August 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. 2018-21 TABLE 5**Rate Under Section 7520 for August 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 | 3.4% |
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