

*REV. RUL. 2018-30 TABLE 1**Applicable Federal Rates (AFR) for December 2018*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	2.76%	2.74%	2.73%	2.72%
110% AFR	3.03%	3.01%	3.00%	2.99%
120% AFR	3.32%	3.29%	3.28%	3.27%
130% AFR	3.59%	3.56%	3.54%	3.53%
	Mid-term			
AFR	3.07%	3.05%	3.04%	3.03%
110% AFR	3.39%	3.36%	3.35%	3.34%
120% AFR	3.69%	3.66%	3.64%	3.63%
130% AFR	4.01%	3.97%	3.95%	3.94%
150% AFR	4.63%	4.58%	4.55%	4.54%
175% AFR	5.41%	5.34%	5.30%	5.28%
	Long-term			
AFR	3.31%	3.28%	3.27%	3.26%
110% AFR	3.64%	3.61%	3.59%	3.58%
120% AFR	3.98%	3.94%	3.92%	3.91%
130% AFR	4.31%	4.26%	4.24%	4.22%



*REV. RUL. 2018-30 TABLE 2**Adjusted AFR for December 2018***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	2.09%	2.08%	2.07%	2.07%
Mid-term adjusted AFR	2.33%	2.32%	2.31%	2.31%
Long-term adjusted AFR	2.51%	2.49%	2.48%	2.48%

*REV. RUL. 2018-30 TABLE 3**Rates Under Section 382 for December 2018*

Adjusted federal long-term rate for the current month	2.51%
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.)	2.51%



*REV. RUL. 2018-30 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for December 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	7.74%
Appropriate percentage for the 30% present value low-income housing credit	3.32%

*REV. RUL. 2018-30 TABLE 5**Rate Under Section 7520 for December 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	3.6%
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