

*REV. RUL. 2018-5 TABLE 1**Applicable Federal Rates (AFR) for February 2018*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	1.81%	1.80%	1.80%	1.79%
110% AFR	1.99%	1.98%	1.98%	1.97%
120% AFR	2.17%	2.16%	2.15%	2.15%
130% AFR	2.35%	2.34%	2.33%	2.33%
	<b>Mid-term</b>			
AFR	2.31%	2.30%	2.29%	2.29%
110% AFR	2.55%	2.53%	2.52%	2.52%
120% AFR	2.78%	2.76%	2.75%	2.74%
130% AFR	3.01%	2.99%	2.98%	2.97%
150% AFR	3.48%	3.45%	3.44%	3.43%
175% AFR	4.07%	4.03%	4.01%	4.00%
	<b>Long-term</b>			
AFR	2.66%	2.64%	2.63%	2.63%
110% AFR	2.92%	2.90%	2.89%	2.88%
120% AFR	3.20%	3.17%	3.16%	3.15%
130% AFR	3.46%	3.43%	3.42%	3.41%



*REV. RUL. 2018-5 TABLE 2**Adjusted AFR for February 2018*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	1.34%	1.34%	1.34%	1.34%
Mid-term adjusted AFR	1.72%	1.71%	1.71%	1.70%
Long-term adjusted AFR	1.97%	1.96%	1.96%	1.95%

*REV. RUL. 2018-5 TABLE 3**Rates Under Section 382 for February 2018*

Adjusted federal long-term rate for the current month	1.97%
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.)	1.97%



*REV. RUL. 2018-5 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for February 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	7.57%
Appropriate percentage for the 30% present value low-income housing credit	3.25%

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*REV. RUL. 2018-5 TABLE 5**Rate Under Section 7520 for February 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	2.8%
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