

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

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	1.68%	1.67%	1.67%	1.66%
110% AFR	1.85%	1.84%	1.84%	1.83%
120% AFR	2.01%	2.00%	2.00%	1.99%
130% AFR	2.18%	2.17%	2.16%	2.16%
	Mid-term			
AFR	2.18%	2.17%	2.16%	2.16%
110% AFR	2.40%	2.39%	2.38%	2.38%
120% AFR	2.62%	2.60%	2.59%	2.59%
130% AFR	2.84%	2.82%	2.81%	2.80%
150% AFR	3.29%	3.26%	3.25%	3.24%
175% AFR	3.84%	3.80%	3.78%	3.77%
	Long-term			
AFR	2.59%	2.57%	2.56%	2.56%
110% AFR	2.85%	2.83%	2.82%	2.81%
120% AFR	3.10%	3.08%	3.07%	3.06%
130% AFR	3.37%	3.34%	3.33%	3.32%



*REV. RUL. 2018-1 TABLE 2**Adjusted AFR for January 2018*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.24%	1.24%	1.24%	1.24%
Mid-term adjusted AFR	1.62%	1.61%	1.61%	1.60%
Long-term adjusted AFR	1.92%	1.91%	1.91%	1.90%

*REV. RUL. 2018-1 TABLE 3**Rates Under Section 382 for January 2018*

Adjusted federal long-term rate for the current month	1.92%
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.)	1.96%



*REV. RUL. 2018-1 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for January 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	7.55%
Appropriate percentage for the 30% present value low-income housing credit	3.24%

*REV. RUL. 2018-1 TABLE 5**Rate Under Section 7520 for January 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	2.6%
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*REV. RUL. 2018-1 TABLE 6**Deemed Rate for Transfers to New Pooled Income Funds During 2018*

Deemed rate of return for transfers during 2018 to pooled income funds that have been in existence for less than 3 taxable years	1.4%
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