

*REV. RUL. 2018-28 TABLE 1**Applicable Federal Rates (AFR) for November 2018*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	2.70%	2.68%	2.67%	2.67%
110% AFR	2.97%	2.95%	2.94%	2.93%
120% AFR	3.25%	3.22%	3.21%	3.20%
130% AFR	3.51%	3.48%	3.46%	3.46%
	Mid-term			
AFR	3.04%	3.02%	3.01%	3.00%
110% AFR	3.35%	3.32%	3.31%	3.30%
120% AFR	3.65%	3.62%	3.60%	3.59%
130% AFR	3.97%	3.93%	3.91%	3.90%
150% AFR	4.58%	4.53%	4.50%	4.49%
175% AFR	5.36%	5.29%	5.26%	5.23%
	Long-term			
AFR	3.22%	3.19%	3.18%	3.17%
110% AFR	3.54%	3.51%	3.49%	3.48%
120% AFR	3.87%	3.83%	3.81%	3.80%
130% AFR	4.19%	4.15%	4.13%	4.11%



*REV. RUL. 2018-28 TABLE 2**Adjusted AFR for November 2018*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	2.04%	2.03%	2.02%	2.02%
Mid-term adjusted AFR	2.30%	2.29%	2.28%	2.28%
Long-term adjusted AFR	2.43%	2.42%	2.41%	2.41%

*REV. RUL. 2018-28 TABLE 3**Rates Under Section 382 for November 2018*

Adjusted federal long-term rate for the current month	2.43%
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.)	2.43%



*REV. RUL. 2018-28 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for November 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	7.72%
Appropriate percentage for the 30% present value low-income housing credit	3.31%

*REV. RUL. 2018-28 TABLE 5**Rate Under Section 7520 for November 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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