

*REV. RUL. 2019-04 TABLE 1**Applicable Federal Rates (AFR) for February 2019*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	2.57%	2.55%	2.54%	2.54%
110% AFR	2.83%	2.81%	2.80%	2.79%
120% AFR	3.08%	3.06%	3.05%	3.04%
130% AFR	3.35%	3.32%	3.31%	3.30%
	Mid-term			
AFR	2.63%	2.61%	2.60%	2.60%
110% AFR	2.89%	2.87%	2.86%	2.85%
120% AFR	3.15%	3.13%	3.12%	3.11%
130% AFR	3.42%	3.39%	3.38%	3.37%
150% AFR	3.96%	3.92%	3.90%	3.89%
175% AFR	4.62%	4.57%	4.54%	4.53%
	Long-term			
AFR	2.91%	2.89%	2.88%	2.87%
110% AFR	3.21%	3.18%	3.17%	3.16%
120% AFR	3.50%	3.47%	3.46%	3.45%
130% AFR	3.80%	3.76%	3.74%	3.73%



*REV. RUL. 2019-04 TABLE 2**Adjusted AFR for February 2019***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.95%	1.94%	1.94%	1.93%
Mid-term adjusted AFR	1.99%	1.98%	1.98%	1.97%
Long-term adjusted AFR	2.20%	2.19%	2.18%	2.18%

*REV. RUL. 2019-04 TABLE 3**Rates Under Section 382 for February 2019*

Adjusted federal long-term rate for the current month	2.20%
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. 2019-04 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for February 2019*

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	7.64%
Appropriate percentage for the 30% present value low-income housing credit	3.27%

*REV. RUL. 2019-04 TABLE 5**Rate Under Section 7520 for February 2019*

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	3.2%
---	------

