

*REV. RUL. 2019-14 TABLE 1**Applicable Federal Rates (AFR) for June 2019*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	2.37%	2.36%	2.35%	2.35%
110% AFR	2.62%	2.60%	2.59%	2.59%
120% AFR	2.85%	2.83%	2.82%	2.81%
130% AFR	3.09%	3.07%	3.06%	3.05%
	Mid-term			
AFR	2.38%	2.37%	2.36%	2.36%
110% AFR	2.63%	2.61%	2.60%	2.60%
120% AFR	2.86%	2.84%	2.83%	2.82%
130% AFR	3.10%	3.08%	3.07%	3.06%
150% AFR	3.59%	3.56%	3.54%	3.53%
175% AFR	4.19%	4.15%	4.13%	4.11%
	Long-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%



*REV. RUL. 2019-14 TABLE 2**Adjusted AFR for June 2019***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.80%	1.79%	1.79%	1.78%
Mid-term adjusted AFR	1.81%	1.80%	1.80%	1.79%
Long-term adjusted AFR	2.09%	2.08%	2.07%	2.07%

*REV. RUL. 2019-14 TABLE 3**Rates Under Section 382 for June 2019*

Adjusted federal long-term rate for the current month	2.09%
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.)	2.19%



*REV. RUL. 2019-14 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for June 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	7.59%
Appropriate percentage for the 30% present value low-income housing credit	3.25%

*REV. RUL. 2019-14 TABLE 5**Rate Under Section 7520 for June 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	2.8%
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