

*REV. RUL. 2019-07 TABLE 1**Applicable Federal Rates (AFR) for March 2019*

	<b>Period for Compounding</b>			
	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
	<b>Short-term</b>			
AFR	2.55%	2.53%	2.52%	2.52%
110% AFR	2.80%	2.78%	2.77%	2.76%
120% AFR	3.06%	3.04%	3.03%	3.02%
130% AFR	3.32%	3.29%	3.28%	3.27%
	<b>Mid-term</b>			
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%
150% AFR	3.90%	3.86%	3.84%	3.83%
175% AFR	4.55%	4.50%	4.47%	4.46%
	<b>Long-term</b>			
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%

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*REV. RUL. 2019-07 TABLE 2**Adjusted AFR for March 2019***Period for Compounding**

	<b>Annual</b>	<b>Semiannual</b>	<b>Quarterly</b>	<b>Monthly</b>
Short-term adjusted AFR	1.93%	1.92%	1.92%	1.91%
Mid-term adjusted AFR	1.96%	1.95%	1.95%	1.94%
Long-term adjusted AFR	2.20%	2.19%	2.18%	2.18%

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*REV. RUL. 2019-07 TABLE 3**Rates Under Section 382 for March 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.)	2.39%

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*REV. RUL. 2019-07 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for March 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%

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*REV. RUL. 2019-07 TABLE 5**Rate Under Section 7520 for March 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%
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