

**REV. RUL. 2020-1 TABLE 1**  
*Applicable Federal Rates (AFR) for January 2020*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	1.60%	1.59%	1.59%	1.58%
110% AFR	1.76%	1.75%	1.75%	1.74%
120% AFR	1.92%	1.91%	1.91%	1.90%
130% AFR	2.08%	2.07%	2.06%	2.06%
	<u>Mid-term</u>			
AFR	1.69%	1.68%	1.68%	1.67%
110% AFR	1.86%	1.85%	1.85%	1.84%
120% AFR	2.03%	2.02%	2.01%	2.01%
130% AFR	2.19%	2.18%	2.17%	2.17%
150% AFR	2.54%	2.52%	2.51%	2.51%
175% AFR	2.96%	2.94%	2.93%	2.92%
	<u>Long-term</u>			
AFR	2.07%	2.06%	2.05%	2.05%
110% AFR	2.28%	2.27%	2.26%	2.26%
120% AFR	2.49%	2.47%	2.46%	2.46%
130% AFR	2.70%	2.68%	2.67%	2.67%

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*REV. RUL. 2020-1 TABLE 2  
Adjusted AFR for January 2020*

	<b><u>Period for Compounding</u></b>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	1.21%	1.21%	1.21%	1.21%
Mid-term adjusted AFR	1.28%	1.28%	1.28%	1.28%
Long-term adjusted AFR	1.57%	1.56%	1.56%	1.55%

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*REV. RUL. 2020-1 TABLE 3  
Rates Under Section 382 for January 2020*

Adjusted federal long-term rate for the current month	1.57%
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.)	1.59%

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*REV. RUL. 2020-1 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for January 2020*

**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	7.43%
Appropriate percentage for the 30% present value low-income housing credit	3.18%

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*REV. RUL. 2020-1 TABLE 5*  
Rate Under Section 7520 for January 2020

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 2.0%

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*REV. RUL. 2020-1 TABLE 6*

Deemed Rate for Transfers to New Pooled Income Funds During 2020

Deemed rate of return for transfers during 2020 to pooled income funds that have been in existence for less than 3 taxable years 2.2%

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