

REV RUL 2019-26 TABLE 1
Applicable Federal Rates (AFR) for December 2019

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	1.61%	1.60%	1.60%	1.59%
110% AFR	1.77%	1.76%	1.76%	1.75%
120% AFR	1.93%	1.92%	1.92%	1.91%
130% AFR	2.09%	2.08%	2.07%	2.07%
	<u>Mid-term</u>			
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	2.09%	2.08%	2.07%	2.07%
110% AFR	2.30%	2.29%	2.28%	2.28%
120% AFR	2.52%	2.50%	2.49%	2.49%
130% AFR	2.72%	2.70%	2.69%	2.68%



*REV RUL 2019-26 TABLE 2
Adjusted AFR for December 2019*

Period for Compounding

	<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	1.59%	1.58%	1.58%	1.57%

*REV RUL 2019-26 TABLE 3
Rates Under Section 382 for December 2019*

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

*REV RUL 2019-26 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for December 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	7.43%
Appropriate percentage for the 30% present value low-income housing credit	3.19%



REV RUL 2019-26 TABLE 5
Rate Under Section 7520 for December 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	2.0%
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