

REV. RUL. 2020-3 TABLE 1
Applicable Federal Rates (AFR) for February 2020

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	1.59%	1.58%	1.58%	1.57%
110% AFR	1.75%	1.74%	1.74%	1.73%
120% AFR	1.91%	1.90%	1.90%	1.89%
130% AFR	2.06%	2.05%	2.04%	2.04%
	<u>Mid-term</u>			
AFR	1.75%	1.74%	1.74%	1.73%
110% AFR	1.92%	1.91%	1.91%	1.90%
120% AFR	2.10%	2.09%	2.08%	2.08%
130% AFR	2.27%	2.26%	2.25%	2.25%
150% AFR	2.63%	2.61%	2.60%	2.60%
175% AFR	3.07%	3.05%	3.04%	3.03%
	<u>Long-term</u>			
AFR	2.15%	2.14%	2.13%	2.13%
110% AFR	2.36%	2.35%	2.34%	2.34%
120% AFR	2.59%	2.57%	2.56%	2.56%
130% AFR	2.80%	2.78%	2.77%	2.76%



*REV. RUL. 2020-3 TABLE 2
Adjusted AFR for February 2020*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	1.20%	1.20%	1.20%	1.20%
Mid-term adjusted AFR	1.32%	1.32%	1.32%	1.32%
Long-term adjusted AFR	1.63%	1.62%	1.62%	1.61%

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

Adjusted federal long-term rate for the current month	1.63%
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.)	1.63%

*REV. RUL. 2020-3 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for February 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	7.45%
Appropriate percentage for the 30% present value low-income housing credit	3.19%



REV. RUL. 2020-3 TABLE 5
Rate Under Section 7520 for February 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	2.2%
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