

**REV. RUL. 2021-4 TABLE 1**  
*Applicable Federal Rates (AFR) for February 2021*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.12%	0.12%	0.12%	0.12%
110% AFR	0.13%	0.13%	0.13%	0.13%
120% AFR	0.14%	0.14%	0.14%	0.14%
130% AFR	0.16%	0.16%	0.16%	0.16%
	<u>Mid-term</u>			
AFR	0.56%	0.56%	0.56%	0.56%
110% AFR	0.62%	0.62%	0.62%	0.62%
120% AFR	0.67%	0.67%	0.67%	0.67%
130% AFR	0.73%	0.73%	0.73%	0.73%
150% AFR	0.84%	0.84%	0.84%	0.84%
175% AFR	0.98%	0.98%	0.98%	0.98%
	<u>Long-term</u>			
AFR	1.46%	1.45%	1.45%	1.45%
110% AFR	1.61%	1.60%	1.60%	1.59%
120% AFR	1.75%	1.74%	1.74%	1.73%
130% AFR	1.90%	1.89%	1.89%	1.88%



**REV. RUL. 2021-4 TABLE 2**  
**Adjusted AFR for February 2021**

	<b><u>Period for Compounding</u></b>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.09%	0.09%	0.09%	0.09%
Mid-term adjusted AFR	0.43%	0.43%	0.43%	0.43%
Long-term adjusted AFR	1.10%	1.10%	1.10%	1.10%

**REV. RUL. 2021-4 TABLE 3**  
**Rates Under Section 382 for February 2021**

Adjusted federal long-term rate for the current month	1.10%
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.)	1.10%

**REV. RUL. 2021-4 TABLE 4**  
**Appropriate Percentages Under Section 42(b)(1) for February 2021**

**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	7.23%
Appropriate percentage for the 30% present value low-income housing credit	3.10%



*REV. RUL. 2021-4 TABLE 5*  
*Rate Under Section 7520 for February 2021*

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 .6%

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