

REV. RUL. 2021-1 TABLE 1
Applicable Federal Rates (AFR) for January 2021

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-Term</u>			
AFR	0.14%	0.14%	0.14%	0.14%
110% AFR	0.15%	0.15%	0.15%	0.15%
120% AFR	0.17%	0.17%	0.17%	0.17%
130% AFR	0.18%	0.18%	0.18%	0.18%
	<u>Mid-Term</u>			
AFR	0.52%	0.52%	0.52%	0.52%
110% AFR	0.57%	0.57%	0.57%	0.57%
120% AFR	0.62%	0.62%	0.62%	0.62%
130% AFR	0.68%	0.68%	0.68%	0.68%
150% AFR	0.78%	0.78%	0.78%	0.78%
175% AFR	0.91%	0.91%	0.91%	0.91%
	<u>Long-Term</u>			
AFR	1.35%	1.35%	1.35%	1.35%
110% AFR	1.50%	1.49%	1.49%	1.49%
120% AFR	1.63%	1.62%	1.62%	1.61%
130% AFR	1.77%	1.76%	1.76%	1.75%



*REV. RUL. 2021-1 TABLE 2
Adjusted AFR for January 2021*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.11%	0.11%	0.11%	0.11%
Mid-term adjusted AFR	0.39%	0.39%	0.39%	0.39%
Long-term adjusted AFR adjusted AFR	1.03%	1.03%	1.03%	1.03%

*REV. RUL. 2021-1 TABLE 3
Rates Under Section 382 for January 2021*

Adjusted federal long-term rate for the current month	1.03%
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.)	1.03%

*REV. RUL. 2021-1 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for January 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	7.21%
Appropriate percentage for the 30% present value low-income housing credit	3.09%



*REV. RUL. 2021-1 TABLE 5
Rate Under Section 7520 for January 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%

*REV. RUL. 2021-1 TABLE 6
Deemed Rate for Transfers to
New Pooled Income Funds During 2021*

Deemed rate of return for transfers during 2021 to pooled income funds that have been in existence for less than 3 taxable years 2.2%

