

REV. RUL. 2020-14 TABLE 1
Applicable Federal Rates (AFR) for July 2020

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.18%	0.18%	0.18%	0.18%
110% AFR	0.20%	0.20%	0.20%	0.20%
120% AFR	0.22%	0.22%	0.22%	0.22%
130% AFR	0.23%	0.23%	0.23%	0.23%
	<u>Mid-term</u>			
AFR	0.45%	0.45%	0.45%	0.45%
110% AFR	0.50%	0.50%	0.50%	0.50%
120% AFR	0.54%	0.54%	0.54%	0.54%
130% AFR	0.59%	0.59%	0.59%	0.59%
150% AFR	0.68%	0.68%	0.68%	0.68%
175% AFR	0.79%	0.79%	0.79%	0.79%
	<u>Long-term</u>			
Long-Term AFR	1.17%	1.17%	1.17%	1.17%
110% AFR	1.29%	1.29%	1.29%	1.29%
120% AFR	1.40%	1.40%	1.40%	1.40%
130% AFR	1.53%	1.52%	1.52%	1.52%



*REV. RUL. 2020-14 TABLE 2
Adjusted AFR for July 2020*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.14%	0.14%	0.14%	0.14%
Short-term adjusted AFR	0.14%	0.14%	0.14%	0.14%
Mid-term adjusted AFR	0.34%	0.34%	0.34%	0.34%
Long-term adjusted AFR	0.89%	0.89%	0.89%	0.89%

*REV. RUL. 2020-14 TABLE 3
Rates Under Section 382 for July 2020*

Adjusted federal long-term rate for the current month	.89%
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.)	.89%

*REV. RUL. 2020-15 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for July 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	7.18%
Appropriate percentage for the 30% present value low-income housing credit	3.08%



*REV. RUL. 2020-14 TABLE 5
Rate Under Section 7520 for July 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 .6%

*Rev. Rul. 2020-14 TABLE 6
Blended Annual Rate for 2020*

Section 7872(e)(2) blended annual rate for 2020 .89%

