

REV. RUL. 2020-12 TABLE 1
Applicable Federal Rates (AFR) for June 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	0.43%	0.43%	0.43%	0.43%
110% AFR	0.47%	0.47%	0.47%	0.47%
120% AFR	0.52%	0.52%	0.52%	0.52%
130% AFR	0.56%	0.56%	0.56%	0.56%
150% AFR	0.65%	0.65%	0.65%	0.65%
175% AFR	0.75%	0.75%	0.75%	0.75%
	<u>Long-term</u>			
AFR	1.01%	1.01%	1.01%	1.01%
110% AFR	1.11%	1.11%	1.11%	1.11%
120% AFR	1.21%	1.21%	1.21%	1.21%
130% AFR	1.31%	1.31%	1.31%	1.31%



*REV. RUL. 2020-12 TABLE 2
Adjusted AFR for June 2020*

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.14%	0.14%	0.14%	0.14%
Mid-term adjusted AFR	0.33%	0.33%	0.33%	0.33%
Long-term adjusted AFR	0.77%	0.77%	0.77%	0.77%

*REV. RUL. 2020-12 TABLE 3
Rates Under Section 382 for June 2020*

Adjusted federal long-term rate for the current month	.77%
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.)	1.09%

*REV. RUL. 2020-15 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for June 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	7.16%
Appropriate percentage for the 30% present value low-income housing credit	3.07%



REV. RUL. 2020-12 TABLE 5
Rate Under Section 7520 for June 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%

