

**REV. RUL. 2021-9 TABLE 1**  
*Applicable Federal Rates (AFR) for June 2021*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.13%	0.13%	0.13%	0.13%
110% AFR	0.14%	0.14%	0.14%	0.14%
120% AFR	0.16%	0.16%	0.16%	0.16%
130% AFR	0.17%	0.17%	0.17%	0.17%
	<u>Mid-term</u>			
AFR	1.02%	1.02%	1.02%	1.02%
110% AFR	1.12%	1.12%	1.12%	1.12%
120% AFR	1.22%	1.22%	1.22%	1.22%
130% AFR	1.33%	1.33%	1.33%	1.33%
150% AFR	1.54%	1.53%	1.53%	1.53%
175% AFR	1.80%	1.79%	1.79%	1.78%
	<u>Long-term</u>			
AFR	2.08%	2.07%	2.06%	2.06%
110% AFR	2.29%	2.28%	2.27%	2.27%
120% AFR	2.50%	2.48%	2.47%	2.47%
130% AFR	2.71%	2.69%	2.68%	2.68%



*REV. RUL. 2021-9 TABLE 2  
Adjusted AFR for June 2021*

	<b><u>Period for Compounding</u></b>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.10%	0.10%	0.10%	0.10%
Mid-term adjusted AFR	0.77%	0.77%	0.77%	0.77%
Long-term adjusted AFR	1.58%	1.57%	1.57%	1.56%

*REV. RUL. 2021-9 TABLE 3  
Rates Under Section 382 for June 2021*

Adjusted federal long-term rate for the current month	1.58%
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.)	1.64%

*REV. RUL. 2021-9 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for June 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	7.35%
Appropriate percentage for the 30% present value low-income housing credit	3.15%



*REV. RUL. 2021-9 TABLE 5*  
*Rate Under Section 7520 for June 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 1.2%

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