

**REV. RUL. 2024-04 TABLE 1**  
*Applicable Federal Rates (AFR) for March 2024*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	4.71%	4.66%	4.63%	4.62%
110% AFR	5.20%	5.13%	5.10%	5.08%
120% AFR	5.67%	5.59%	5.55%	5.53%
130% AFR	6.15%	6.06%	6.01%	5.98%
	<u>Mid-term</u>			
AFR	4.13%	4.09%	4.07%	4.06%
110% AFR	4.55%	4.50%	4.47%	4.46%
120% AFR	4.97%	4.91%	4.88%	4.86%
130% AFR	5.39%	5.32%	5.29%	5.26%
150% AFR	6.23%	6.14%	6.09%	6.06%
175% AFR	7.29%	7.16%	7.10%	7.06%
	<u>Long-term</u>			
AFR	4.40%	4.35%	4.33%	4.31%
110% AFR	4.85%	4.79%	4.76%	4.74%
120% AFR	5.29%	5.22%	5.19%	5.16%
130% AFR	5.74%	5.66%	5.62%	5.59%



*REV. RUL. 2024-04 TABLE 2*  
*Adjusted AFR for March 2024*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	3.57%	3.54%	3.52%	3.51%
Mid-term adjusted AFR	3.13%	3.11%	3.10%	3.09%
Long-term adjusted AFR	3.33%	3.30%	3.29%	3.28%

*REV. RUL. 2024-04 TABLE 3*  
*Rates Under Section 382 for March 2024*

Adjusted federal long-term rate for the current month	3.33%
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.)	3.44%

*REV. RUL. 2024-04 TABLE 4*  
*Appropriate Percentages Under Section 42(b)(1) for March 2024*

**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	7.99%
Appropriate percentage for the 30% present value low-income housing credit	3.42%



*REV. RUL. 2024-04 TABLE 5*  
*Rate Under Section 7520 for March 2024*

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

5.00%

