

REV. RUL. 2021-8 TABLE 1
Applicable Federal Rates (AFR) for May 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	1.07%	1.07%	1.07%	1.07%
110% AFR	1.18%	1.18%	1.18%	1.18%
120% AFR	1.28%	1.28%	1.28%	1.28%
130% AFR	1.39%	1.39%	1.39%	1.39%
150% AFR	1.62%	1.61%	1.61%	1.60%
175% AFR	1.88%	1.87%	1.87%	1.86%
	<u>Long-term</u>			
AFR	2.16%	2.15%	2.14%	2.14%
110% AFR	2.38%	2.37%	2.36%	2.36%
120% AFR	2.60%	2.58%	2.57%	2.57%
130% AFR	2.82%	2.80%	2.79%	2.78%



*REV. RUL. 2021-8 TABLE 2
Adjusted AFR for May 2021*

	<u>Period for Compounding</u>			
	<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	0.81%	0.81%	0.81%	0.81%
Long-term adjusted AFR	1.64%	1.63%	1.63%	1.62%

*REV. RUL. 2021-8 TABLE 3
Rates Under Section 382 for May 2021*

Adjusted federal long-term rate for the current month	1.64%
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. 2021-8 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for May 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	7.37%
Appropriate percentage for the 30% present value low-income housing credit	3.16%



REV. RUL. 2021-8 TABLE 5
Rate Under Section 7520 for May 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%

