

*REV. RUL. 2019-25 TABLE 1**Applicable Federal Rates (AFR) for November 2019***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	1.68%	1.67%	1.67%	1.66%
110% AFR	1.85%	1.84%	1.84%	1.83%
120% AFR	2.01%	2.00%	2.00%	1.99%
130% AFR	2.18%	2.17%	2.16%	2.16%
Mid-term				
AFR	1.59%	1.58%	1.58%	1.57%
110% AFR	1.75%	1.74%	1.74%	1.73%
120% AFR	1.91%	1.90%	1.90%	1.89%
130% AFR	2.06%	2.05%	2.04%	2.04%
150% AFR	2.38%	2.37%	2.36%	2.36%
175% AFR	2.79%	2.77%	2.76%	2.75%
Long-term				
AFR	1.94%	1.93%	1.93%	1.92%
110% AFR	2.13%	2.12%	2.11%	2.11%
120% AFR	2.33%	2.32%	2.31%	2.31%
130% AFR	2.53%	2.51%	2.50%	2.50%



*REV. RUL. 2019-25 TABLE 2**Adjusted AFR for November 2019***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.27%	1.27%	1.27%	1.27%
Mid-term adjusted AFR	1.20%	1.20%	1.20%	1.20%
Long-term adjusted AFR	1.48%	1.47%	1.47%	1.47%

*REV. RUL. 2019-25 TABLE 3**Rates Under Section 382 for November 2019*

Adjusted federal long-term rate for the current month	1.48%
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.)	1.68%



*REV. RUL. 2019-25 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for November 2019*

Note: Under section 42(b)(2), the applicable percentage for non-federally subsidized new buildings placed in service after November 30, 2008, shall not be less than 9%.

Appropriate percentage for the 70% present value low-income housing credit	7.40%
Appropriate percentage for the 30% present value low-income housing credit	3.17%

*REV. RUL. 2019-25 TABLE 5**Rate Under Section 7520 for November 2019*

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	2.0%
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