

REV. RUL. 2021-18 TABLE 1
Applicable Federal Rates (AFR) for October 2021

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	0.91%	0.91%	0.91%	0.91%
110% AFR	1.00%	1.00%	1.00%	1.00%
120% AFR	1.09%	1.09%	1.09%	1.09%
130% AFR	1.18%	1.18%	1.18%	1.18%
150% AFR	1.37%	1.37%	1.37%	1.37%
175% AFR	1.60%	1.59%	1.59%	1.58%
	<u>Long-term</u>			
AFR	1.74%	1.73%	1.73%	1.72%
110% AFR	1.91%	1.90%	1.90%	1.89%
120% AFR	2.09%	2.08%	2.07%	2.07%
130% AFR	2.26%	2.25%	2.24%	2.24%



REV. RUL. 2021-18 TABLE 2
Adjusted AFR for October 2021

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	0.69%	0.69%	0.69%	0.69%
Long-term adjusted AFR	1.31%	1.31%	1.31%	1.31%

REV. RUL. 2021-18 TABLE 3
Rates Under Section 382 for October 2021

Adjusted federal long-term rate for the current month	1.31%
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.)	1.44%

REV. RUL. 2021-18 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for October 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	7.30%
Appropriate percentage for the 30% present value low-income housing credit	3.13%



REV. RUL. 2021-18 TABLE 5
Rate Under Section 7520 for October 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 1.0%
