

*REV. RUL. 2019-23 TABLE 1**Applicable Federal Rates (AFR) for October 2019***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	1.69%	1.68%	1.68%	1.67%
110% AFR	1.86%	1.85%	1.85%	1.84%
120% AFR	2.03%	2.02%	2.01%	2.01%
130% AFR	2.19%	2.18%	2.17%	2.17%
Mid-term				
AFR	1.69%	1.68%	1.68%	1.67%
110% AFR	1.86%	1.85%	1.85%	1.84%
120% AFR	2.03%	2.02%	2.01%	2.01%
130% AFR	2.19%	2.18%	2.17%	2.17%
Long-term				
AFR	1.86%	1.85%	1.85%	1.84%
110% AFR	2.05%	2.04%	2.03%	2.03%
120% AFR	2.23%	2.22%	2.21%	2.21%
130% AFR	2.42%	2.41%	2.40%	2.40%



*REV. RUL. 2019-23 TABLE 2**Adjusted AFR for October 2019*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.28%	1.28%	1.28%	1.28%
Mid-term adjusted AFR	1.14%	1.14%	1.14%	1.14%
Long-term adjusted AFR	1.40%	1.40%	1.40%	1.40%

*REV. RUL. 2019-23 TABLE 3**Rates Under Section 382 for October 2019*

Adjusted federal long-term rate for the current month	1.40%
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.)	1.77%



*REV. RUL. 2019-23 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for October 2019*

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

Appropriate percentage for the 70% present value low-income housing credit	7.39%
Appropriate percentage for the 30% present value low-income housing credit	3.17%

*REV. RUL. 2019-23 TABLE 5**Rate Under Section 7520 for October 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	1.8%
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