

REV. RUL. 2020-20 TABLE 1
Applicable Federal Rates (AFR) for October 2020

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.14%	0.14%	0.14%	0.14%
110% AFR	0.15%	0.15%	0.15%	0.15%
120% AFR	0.17%	0.17%	0.17%	0.17%
130% AFR	0.18%	0.18%	0.18%	0.18%
	<u>Mid-term</u>			
AFR	0.38%	0.38%	0.38%	0.38%
110% AFR	0.42%	0.42%	0.42%	0.42%
120% AFR	0.46%	0.46%	0.46%	0.46%
130% AFR	0.49%	0.49%	0.49%	0.49%
150% AFR	0.57%	0.57%	0.57%	0.57%
175% AFR	0.67%	0.67%	0.67%	0.67%
	<u>Long-term</u>			
AFR	1.12%	1.12%	1.12%	1.12%
110% AFR	1.23%	1.23%	1.23%	1.23%
120% AFR	1.34%	1.34%	1.34%	1.34%
130% AFR	1.47%	1.46%	1.46%	1.46%



*REV. RUL. 2020-20 TABLE 2
Adjusted AFR for October 2020*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.11%	0.11%	0.11%	0.11%
Mid-term adjusted AFR	0.29%	0.29%	0.29%	0.29%
Long-term adjusted AFR	0.85%	0.85%	0.85%	0.85%

*REV. RUL. 2020-20 TABLE 3
Rates Under Section 382 for October 2020*

Adjusted federal long-term rate for the current month	.85%
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.)	.85%

*REV. RUL. 2020-20 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for October 2020*

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	7.17%
Appropriate percentage for the 30% present value low-income housing credit	3.07%



REV. RUL. 2020-20 TABLE 5
Rate Under Section 7520 for October 2020

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 .4%

