

REV. RUL. 2020-16 TABLE 1
Applicable Federal Rates (AFR) for September 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	0.35%	0.35%	0.35%	0.35%
110% AFR	0.39%	0.39%	0.39%	0.39%
120% AFR	0.42%	0.42%	0.42%	0.42%
130% AFR	0.46%	0.46%	0.46%	0.46%
150% AFR	0.53%	0.53%	0.53%	0.53%
175% AFR	0.61%	0.61%	0.61%	0.61%
<u>Long-term</u>				
AFR	1.00%	1.00%	1.00%	1.00%
110% AFR	1.10%	1.10%	1.10%	1.10%
120% AFR	1.20%	1.20%	1.20%	1.20%
130% AFR	1.30%	1.30%	1.30%	1.30%



*REV. RUL. 2020-16 TABLE 2
Adjusted AFR for September 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	0.27%	0.27%	0.27%	0.27%
Long-term adjusted AFR	0.76%	0.76%	0.76%	0.76%

*REV. RUL. 2020-16 TABLE 3
Rates Under Section 382 for September 2020*

Adjusted federal long-term rate for the current month	.76%
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.)	.89%

*REV. RUL. 2020-16 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for September 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	7.15%
Appropriate percentage for the 30% present value low-income housing credit	3.07%



REV. RUL. 2020-16 TABLE 5
Rate Under Section 7520 for September 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%

