

REV. RUL. 2016-18 TABLE 1*Applicable Federal Rates (AFR) for August 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	.56%	.56%	.56%	.56%
110% AFR	.62%	.62%	.62%	.62%
120% AFR	.67%	.67%	.67%	.67%
130% AFR	.73%	.73%	.73%	.73%
	Mid-term			
AFR	1.18%	1.18%	1.18%	1.18%
110% AFR	1.30%	1.30%	1.30%	1.30%
120% AFR	1.43%	1.42%	1.42%	1.42%
130% AFR	1.54%	1.53%	1.53%	1.53%
150% AFR	1.78%	1.77%	1.77%	1.76%
175% AFR	2.08%	2.07%	2.06%	2.06%
	Long-term			
AFR	1.90%	1.89%	1.89%	1.88%
110% AFR	2.09%	2.08%	2.07%	2.07%
120% AFR	2.28%	2.27%	2.26%	2.26%
130% AFR	2.48%	2.46%	2.45%	2.45%



*REV. RUL. 2016-18 TABLE 2**Adjusted AFR for August 2016*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	.56%	.56%	.56%	.56%
Mid-term adjusted AFR	1.03%	1.03%	1.03%	1.03%
Long-term adjusted AFR	1.82%	1.81%	1.81%	1.80%

*REV. RUL. 2016-18 TABLE 3**Rates Under Section 382 for August 2016*

Adjusted federal long-term rate for the current month	1.82%
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.)	2.15%



*REV. RUL. 2016-18 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for August 2016*

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	7.35%
Appropriate percentage for the 30% present value low-income housing credit	3.15%

*REV. RUL. 2016-18 TABLE 5**Rate Under Section 7520 for August 2016*

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	1.4%
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