

*REV. RUL. 2018-19 TABLE 1**Applicable Federal Rates (AFR) for July 2018*

	Period for Compounding			
	Annual	Semiannual	Quarterly	Monthly
	Short-term			
AFR	2.38%	2.37%	2.36%	2.36%
110% AFR	2.63%	2.61%	2.60%	2.60%
120% AFR	2.86%	2.84%	2.83%	2.82%
130% AFR	3.10%	3.08%	3.07%	3.06%
	Mid-term			
AFR	2.87%	2.85%	2.84%	2.83%
110% AFR	3.16%	3.14%	3.13%	3.12%
120% AFR	3.45%	3.42%	3.41%	3.40%
130% AFR	3.74%	3.71%	3.69%	3.68%
150% AFR	4.33%	4.28%	4.26%	4.24%
175% AFR	5.05%	4.99%	4.96%	4.94%
	Long-term			
AFR	3.06%	3.04%	3.03%	3.02%
110% AFR	3.37%	3.34%	3.33%	3.32%
120% AFR	3.68%	3.65%	3.63%	3.62%
130% AFR	3.99%	3.95%	3.93%	3.92%



*REV. RUL. 2018-19 TABLE 2**Adjusted AFR for July 2018***Period for Compounding**

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	1.81%	1.80%	1.80%	1.79%
Mid-term adjusted AFR	2.17%	2.16%	2.15%	2.15%
Long-term adjusted AFR	2.32%	2.31%	2.30%	2.30%

*REV. RUL. 2018-19 TABLE 3**Rates Under Section 382 for July 2018*

Adjusted federal long-term rate for the current month	2.32%
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.)	2.32%



*REV. RUL. 2018-19 TABLE 4**Appropriate Percentages Under Section 42(b)(1) for July 2018*

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	7.68%
Appropriate percentage for the 30% present value low-income housing credit	3.29%

*REV. RUL. 2018-19 TABLE 5**Rate Under Section 7520 for July 2018*

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	3.4%
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*REV. RUL. 2018-19 TABLE 6**Blended Annual Rate for 2018*

Section 7872(e)(2) blended annual rate for 2018	2.03%
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