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AFR SUBSCRIPTION SERVICE

AFR RATES FOR MARCH 2026

Section 1274.--Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property

(Also Sections 42, 280G, 382, 467, 468, 482, 483, 1288, 7520, 7702, 7872.)

Rev. Rul. 2026-6

This revenue ruling provides various prescribed rates for federal income tax purposes for March 2026 (the current month). Table 1 contains the short-term, midterm, and long-term applicable federal rates (AFR) for the current month for purposes of section 1274(d) of the Internal Revenue Code. Table 2 contains the short-term, midterm, and long-term adjusted applicable federal rates (adjusted AFR) for the current month for purposes of section 1288(b). Table 3 sets forth the adjusted federal longterm rate and the long-term tax-exempt rate described in section 382(f). Table 4 contains the appropriate percentages for determining the low-income housing credit described in section 42(b)(1) for buildings placed in service during the current month. However, 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%. Finally, Table 5 contains the federal rate for determining the present value of an annuity, an interest for life or for a term of years, or a remainder or a reversionary interest for purposes of section 7520.

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REV. RUL. 2026-6 TABLE 1

Applicable Federal Rates (AFR) for March 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	3.59%	3.56%	3.54%	3.53%
110% AFR	3.96%	3.92%	3.90%	3.89%
120% AFR	4.32%	4.27%	4.25%	4.23%
130% AFR	4.68%	4.63%	4.60%	4.59%
Mid-term				
AFR	3.93%	3.89%	3.87%	3.86%
110% AFR	4.33%	4.28%	4.26%	4.24%
120% AFR	4.72%	4.67%	4.64%	4.63%
130% AFR	5.12%	5.06%	5.03%	5.01%
150% AFR	5.93%	5.84%	5.80%	5.77%
175% AFR	6.93%	6.81%	6.75%	6.72%
Long-term				
AFR	4.72%	4.67%	4.64%	4.63%
110% AFR	5.21%	5.14%	5.11%	5.09%
120% AFR	5.68%	5.60%	5.56%	5.54%
130% AFR	6.16%	6.07%	6.02%	5.99%

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REV. RUL. 2026-6 TABLE 2

Adjusted AFR for March 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	2.72%	2.70%	2.69%	2.68%
Mid-term adjusted AFR	2.97%	2.95%	2.94%	2.93%
Long-term adjusted AFR	3.58%	3.55%	3.53%	3.52%

REV. RUL. 2026-6 TABLE 3

Rates Under Section 382 for March 2026

Adjusted federal long-term rate for the current month	3.58%
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.)	3.58%

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REV. RUL. 2026-6 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for March 2026

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	8.00%
Appropriate percentage for the 30% present value low-income housing credit	3.43%

REV. RUL. 2026-6 TABLE 5

Rate Under Section 7520 for March 2026

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	4.80%

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