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AFR SUBSCRIPTION SERVICE

AFR RATES FOR JUNE 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. 2026-11

This revenue ruling provides various prescribed rates for federal income tax purposes for June 2026 (the current month). Table 1 contains the short-term, mid-term, 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. 2026-11 TABLE 1

Applicable Federal Rates (AFR) for June 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	3.85%	3.81%	3.79%	3.78%
110% AFR	4.23%	4.19%	4.17%	4.15%
120% AFR	4.62%	4.57%	4.54%	4.53%
130% AFR	5.01%	4.95%	4.92%	4.90%
Mid-term				
AFR	4.13%	4.09%	4.07%	4.06%
110% AFR	4.55%	4.50%	4.47%	4.46%
120% AFR	4.97%	4.91%	4.88%	4.86%
130% AFR	5.39%	5.32%	5.29%	5.26%
150% AFR	6.23%	6.14%	6.09%	6.06%
175% AFR	7.29%	7.16%	7.10%	7.06%
Long-term				
AFR	4.87%	4.81%	4.78%	4.76%
110% AFR	5.36%	5.29%	5.26%	5.23%
120% AFR	5.85%	5.77%	5.73%	5.70%
130% AFR	6.35%	6.25%	6.20%	6.17%

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REV. RUL. 2026-11 TABLE 2

Adjusted AFR for June 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	2.91%	2.89%	2.88%	2.87%
Mid-term adjusted AFR	3.13%	3.11%	3.10%	3.09%
Long-term adjusted AFR	3.68%	3.65%	3.63%	3.62%

REV. RUL. 2026-11 TABLE 3

Rates Under Section 382 for June 2026

Adjusted federal long-term rate for the current month	3.68%
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.)	3.68%

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REV. RUL. 2026-11 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for June 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	8.05%
Appropriate percentage for the 30% present value low-income housing credit	3.45%

REV. RUL. 2026-11 TABLE 5

Rate Under Section 7520 for June 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	5.00%

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