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AFR RATES FOR AUGUST 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. 2026-13

This revenue ruling provides various prescribed rates for federal income tax purposes for August 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, mid-term, 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 long-term 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. 2026-13 TABLE 1

Applicable Federal Rates (AFR) for August 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term				
AFR	4.10%	4.06%	4.04%	4.03%
110% AFR	4.52%	4.47%	4.45%	4.43%
120% AFR	4.93%	4.87%	4.84%	4.82%
130% AFR	5.35%	5.28%	5.25%	5.22%
Mid-term				
AFR	4.35%	4.30%	4.28%	4.26%
110% AFR	4.79%	4.73%	4.70%	4.68%
120% AFR	5.23%	5.16%	5.13%	5.11%
130% AFR	5.67%	5.59%	5.55%	5.53%
150% AFR	6.55%	6.45%	6.40%	6.36%
175% AFR	7.67%	7.53%	7.46%	7.41%
Long-term				
AFR	4.92%	4.86%	4.83%	4.81%
110% AFR	5.42%	5.35%	5.31%	5.29%
120% AFR	5.91%	5.83%	5.79%	5.76%
130% AFR	6.42%	6.32%	6.27%	6.24%

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REV. RUL. 2026-13 TABLE 2

Adjusted AFR for August 2026

Period for Compounding

	Annual	Semiannual	Quarterly	Monthly
Short-term adjusted AFR	3.10%	3.08%	3.07%	3.06%
Mid-term adjusted AFR	3.29%	3.26%	3.25%	3.24%
Long-term adjusted AFR	3.72%	3.69%	3.67%	3.66%

REV. RUL. 2026-13 TABLE 3

Rates Under Section 382 for August 2026

Adjusted federal long-term rate for the current month	3.72%
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.)	3.77%

REV. RUL. 2026-13 TABLE 4

Appropriate Percentages Under Section 42(b)(1) for August 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	8.08%
Appropriate percentage for the 30% present value low-income housing credit	3.46%

REV. RUL. 2026-13 TABLE 5

Rate Under Section 7520 for August 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	5.20%

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