

## **Section 42.—Low-Income Housing Credit**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 280G.—Golden Parachute Payments**

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 382.—Limitation on Net Operating Loss Carryforwards and Certain Built-in Losses Following Ownership Change**

The adjusted applicable federal long-term rate is set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 412.—Minimum Funding Standards**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 467.—Certain Payments for the Use of Property or Services**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 468.—Special Rules for Mining and Solid Waste Reclamation and Closing Costs**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 482.—Allocation of Income and Deductions Among Taxpayers**

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 483.—Interest on Certain Deferred Payments**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 642.—Special Rules for Credits and Deductions**

Federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 807.—Rules for Certain Reserves**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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## **Section 846.—Discounted Unpaid Losses Defined**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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

*(Also sections 42, 280G, 382, 412, 467, 468, 482, 483, 642, 807, 846, 1288, 7520, 7872.)*

**Federal rates; adjusted federal rates; adjusted federal long-term rate, and**

**the long-term exempt rate.** For purposes of section 1274, 1288, 382, and other sections of the Code, tables set forth the rates for March 2000.

## **Rev. Rul. 2000–11**

This revenue ruling provides various prescribed rates for federal income tax purposes for March 2000 (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)(2) for buildings placed in service during the current month. 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.

REV. RUL. 2000-11 TABLE 1

Applicable Federal Rates (AFR) for March 2000

*Period for Compounding*

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
<i>Short-Term</i>				
AFR	6.45%	6.35%	6.30%	6.27%
110% AFR	7.11%	6.99%	6.93%	6.89%
120% AFR	7.77%	7.62%	7.55%	7.50%
130% AFR	8.43%	8.26%	8.18%	8.12%
<i>Mid-Term</i>				
AFR	6.80%	6.69%	6.63%	6.60%
110% AFR	7.50%	7.36%	7.29%	7.25%
120% AFR	8.19%	8.03%	7.95%	7.90%
130% AFR	8.89%	8.70%	8.61%	8.55%
150% AFR	10.29%	10.04%	9.92%	9.84%
175% AFR	12.05%	11.71%	11.54%	11.43%
<i>Long-Term</i>				
AFR	6.75%	6.64%	6.59%	6.55%
110% AFR	7.43%	7.30%	7.23%	7.19%
120% AFR	8.13%	7.97%	7.89%	7.84%
130% AFR	8.82%	8.63%	8.54%	8.48%

REV. RUL. 2000-11 TABLE 2

Adjusted AFR for March 2000

*Period for Compounding*

	<i>Annual</i>	<i>Semiannual</i>	<i>Quarterly</i>	<i>Monthly</i>
Short-term adjusted AFR	4.34%	4.29%	4.27%	4.25%
Mid-term adjusted AFR	4.97%	4.91%	4.88%	4.86%
Long-term adjusted AFR	5.84%	5.76%	5.72%	5.69%

REV. RUL. 2000-11 TABLE 3

Rates Under Section 382 for March 2000

Adjusted federal long-term rate for the current month	5.84%
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.)	5.84%

REV. RUL. 2000-11 TABLE 4

Appropriate Percentages Under Section 42(b)(2) for March 2000

Appropriate percentage for the 70% present value low-income housing credit	8.59%
Appropriate percentage for the 30% present value low-income housing credit	3.68%

REV. RUL. 2000–11 TABLE 5

Rate Under Section 7520 for March 2000

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

8.2%

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**Section 1288.—Treatment of Original Issue Discounts on Tax-Exempt Obligations**

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**Section 7520.—Valuation Tables**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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**Section 7872.—Treatment of Loans With Below-Market Interest Rates**

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of March 2000. See Rev. Rul. 2000–11, page 734.

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