



## APPLICABLE FEDERAL RATES

The most recent three months' rates are summarized to remind you that the applicable federal rate can be other than the rates established for the current month. The Table 1 rates which apply to IRC Sec. 1274(d) (Debt Instruments Issued for Property) allow the lowest of the applicable federal rates in effect for the current month and the preceding two months. The Table 3 rates which apply to IRC Sec. 382(f) (Long-Term Tax-Exempt Rate) require the highest of the applicable. The Table 5 rate applies for determining the present value of an annuity, an interest for life or a term of years, or a remainder or reversionary interest.

### Rates for March 2019

<i>Table 1 (IRC Sec. 1274(d))</i>	Short Term (3 years or less)	Mid Term (9 years or less)	Long Term (over 9 years)
Annual	2.55%	2.59%	2.94%
Semiannual	2.53%	2.57%	2.89%
Quarterly	2.52%	2.56%	2.88%
Monthly	2.52%	2.56%	2.87%

### *Table 3 (IRC Sec. 382 (f))*

Adjusted federal long-term rate for the current month	2.20%
3-month blended rate	2.39%

<i>Table 5 (IRC Sec. 7520)</i>	3.20%
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**Rates for February 2019**

	Short Term (3 years or less)	Mid Term (9 years or less)	Long Term (over 9 years)
<i>Table 1 (IRC Sec. 1274(d))</i>			
Annual	2.57%	2.63%	2.91%
Semiannual	2.55%	2.61%	2.89%
Quarterly	2.54%	2.60%	2.88%
Monthly	2.54%	2.60%	2.87%

*Table 3 (IRC Sec. 382 (f))*

Adjusted federal long-term rate  
for the current month 2.20%

3-month blended rate 2.51%

*Table 5 (IRC Sec. 7520)* 3.20%

**Rates for January 2019**

	Short Term (3 years or less)	Mid Term (9 years or less)	Long Term (over 9 years)
<i>Table 1 (IRC Sec. 1274(d))</i>			
Annual	2.72%	2.89%	3.15%
Semiannual	2.70%	2.87%	3.13%
Quarterly	2.69%	2.86%	3.12%
Monthly	2.68%	2.85%	3.11%

*Table 3 (IRC Sec. 382 (f))*

Adjusted federal long-term rate  
for the current month 2.39%

3-month blended rate 2.51%

*Table 5 (IRC Sec. 7520)* 3.40%