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. 2026-19

This revenue ruling provides various prescribed rates for federal income tax purposes for October 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.

REV. RUL. 2026-19 TABLE 1
Applicable Federal Rates (AFR) for October 2026
Period for Compounding

	Annual	*Semiannual*	*Quarterly*	*Monthly*
		Short-term		
AFR	4.25%	4.21%	4.19%	4.17%
110% AFR	4.68%	4.63%	4.60%	4.59%
120% AFR	5.11%	5.05%	5.02%	5.00%
130% AFR	5.54%	5.47%	5.43%	5.41%
		Mid-term		
AFR	4.61%	4.56%	4.53%	4.52%
110% AFR	5.08%	5.02%	4.99%	4.97%
120% AFR	5.54%	5.47%	5.43%	5.41%
130% AFR	6.02%	5.93%	5.89%	5.86%
150% AFR	6.96%	6.84%	6.78%	6.74%
175% AFR	8.14%	7.98%	7.90%	7.85%
		Long-term		
AFR	5.22%	5.15%	5.12%	5.10%
110% AFR	5.75%	5.67%	5.63%	5.60%
120% AFR	6.28%	6.18%	6.13%	6.10%
130% AFR	6.81%	6.70%	6.64%	6.61%

REV. RUL. 2026-19 TABLE 2
Adjusted AFR for October 2026
Period for Compounding

	Annual	*Semiannual*	*Quarterly*	*Monthly*
Short-term adjusted AFR	3.23%	3.20%	3.19%	3.18%
Mid-term adjusted AFR	3.49%	3.46%	3.45%	3.44%
Long-term adjusted AFR	3.95%	3.91%	3.89%	3.88%

REV. RUL. 2026-19 TABLE 3 Rates Under Section 382 for October 2026	
Adjusted federal long-term rate for the current month	3.95%
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.)	3.95%

REV. RUL. 2026-19 TABLE 4 Appropriate Percentages Under Section 42(b)(1) for October 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	8.15%
Appropriate percentage for the 30% present value low-income housing credit	3.49%

REV. RUL. 2026-19 TABLE 5 Rate Under Section 7520 for October 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	5.60%

Section 42.—Low-Income Housing Credit

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

Section 280G.—Golden Parachute Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

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 October 2026. See Rev. Rul. 2026-19, page 489.

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

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

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

The applicable federal short-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

Section 482.—Allocation of Income and Deductions Among Taxpayers

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

Section 483.—Interest on Certain Deferred Payments

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

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

The adjusted applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

Section 7520.—Valuation Tables

The applicable federal mid-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.

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

The applicable federal short-term, mid-term, and long-term rates are set forth for the month of October 2026. See Rev. Rul. 2026-19, page 489.