

REV. RUL. 2022-22 TABLE 1
Applicable Federal Rates (AFR) for December 2022

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
		<u>Short-term</u>		
AFR	4.55%	4.50%	4.47%	4.46%
110% AFR	5.01%	4.95%	4.92%	4.90%
120% AFR	5.47%	5.40%	5.36%	5.34%
130% AFR	5.94%	5.85%	5.81%	5.78%
		<u>Mid-term</u>		
AFR	4.27%	4.23%	4.21%	4.19%
110% AFR	4.70%	4.65%	4.62%	4.61%
120% AFR	5.14%	5.08%	5.05%	5.03%
130% AFR	5.58%	5.50%	5.46%	5.44%
150% AFR	6.45%	6.35%	6.30%	6.27%
175% AFR	7.54%	7.40%	7.33%	7.29%
		<u>Long-term</u>		
AFR	4.34%	4.29%	4.27%	4.25%
110% AFR	4.78%	4.72%	4.69%	4.67%
120% AFR	5.22%	5.15%	5.12%	5.10%
130% AFR	5.66%	5.58%	5.54%	5.52%



*REV. RUL. 2022-22 TABLE 2
Adjusted AFR for December 2022*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	3.45%	3.42%	3.41%	3.40%
Mid-term adjusted AFR	3.24%	3.21%	3.20%	3.19%
Long-term adjusted AFR	3.29%	3.26%	3.25%	3.24%

*REV. RUL. 2022-22 TABLE 3
Rates Under Section 382 for December 2022*

Adjusted federal long-term rate for the current month	3.29%
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.)	3.29%

*REV. RUL. 2022-22 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for December 2022*

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	8.00%
Appropriate percentage for the 30% present value low-income housing credit	3.43%



REV. RUL. 2022-22 TABLE 5
Rate Under Section 7520 for December 2022

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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