

**REV. RUL. 2022-1 TABLE 1**  
*Applicable Federal Rates (AFR) for January 2022*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.44%	0.44%	0.44%	0.44%
110% AFR	0.48%	0.48%	0.48%	0.48%
120% AFR	0.53%	0.53%	0.53%	0.53%
130% AFR	0.57%	0.57%	0.57%	0.57%
	<u>Mid-term</u>			
AFR	1.30%	1.30%	1.30%	1.30%
110% AFR	1.44%	1.43%	1.43%	1.43%
120% AFR	1.57%	1.56%	1.56%	1.55%
130% AFR	1.70%	1.69%	1.69%	1.68%
150% AFR	1.96%	1.95%	1.95%	1.94%
175% AFR	2.29%	2.28%	2.27%	2.27%
	<u>Long-term</u>			
AFR	1.82%	1.81%	1.81%	1.80%
110% AFR	2.00%	1.99%	1.99%	1.98%
120% AFR	2.18%	2.17%	2.16%	2.16%
130% AFR	2.36%	2.35%	2.34%	2.34%

---



*REV. RUL. 2022-1 TABLE 2  
Adjusted AFR for January 2022*

	<b><u>Period for Compounding</u></b>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.33%	0.33%	0.33%	0.33%
Mid-term adjusted AFR	0.99%	0.99%	0.99%	0.99%
Long-term adjusted AFR	1.37%	1.37%	1.37%	1.37%

*REV. RUL. 2022-1 TABLE 3  
Rates Under Section 382 for January 2022*

Adjusted federal long-term rate for the current month	1.37%
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.)	1.45%

*REV. RUL. 2022-1 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for January 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	7.36%
Appropriate percentage for the 30% present value low-income housing credit	3.15%



*REV. RUL. 2022-1 TABLE 5*  
*Rate Under Section 7520 for January 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	1.6%
---	------

---

*REV. RUL. 2022-1 TABLE 6*

Deemed Rate for Transfers to Pooled Income Funds During 2022

Deemed rate of return for transfers during 2022 to pooled income funds that have been in existence for less than 3 taxable years	1.6%
--	------

---

*REV. RUL. 2022-1 TABLE 7*

Average of the Applicable Federal Mid-Term Rates for 2019, 2020, 2021

For purposes of section 7702(f)(11), the average of the applicable federal mid-term rates (based on annual compounding) for the 60-month periods ending December 31, 2019, December 31, 2020, and December 31, 2021, are:

60-month period ending December 31, 2019	2.00% rounded to 2%
60-month period ending December 31, 2020	1.82% rounded to 2%
60-month period ending December 31, 2021	1.72% rounded to 2%

