

REV. RUL. 2023-1 TABLE 1
Applicable Federal Rates (AFR) for January 2023

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	4.50%	4.45%	4.43%	4.41%
110% AFR	4.96%	4.90%	4.87%	4.85%
120% AFR	5.41%	5.34%	5.30%	5.28%
130% AFR	5.87%	5.79%	5.75%	5.72%
	<u>Mid-term</u>			
AFR	3.85%	3.81%	3.79%	3.78%
110% AFR	4.23%	4.19%	4.17%	4.15%
120% AFR	4.62%	4.57%	4.54%	4.53%
130% AFR	5.01%	4.95%	4.92%	4.90%
150% AFR	5.80%	5.72%	5.68%	5.65%
175% AFR	6.78%	6.67%	6.62%	6.58%
	<u>Long-term</u>			
AFR	3.84%	3.80%	3.78%	3.77%
110% AFR	4.22%	4.18%	4.16%	4.14%
120% AFR	4.61%	4.56%	4.53%	4.52%
130% AFR	5.00%	4.94%	4.91%	4.89%



*REV. RUL. 2023-1 TABLE 2
Adjusted AFR for January 2023*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	3.41%	3.38%	3.37%	3.36%
Mid-term adjusted AFR	2.91%	2.89%	2.88%	2.87%
Long-term adjusted AFR	2.91%	2.89%	2.88%	2.87%

*REV. RUL. 2023-1 TABLE 3
Rates Under Section 382 for January 2023*

Adjusted federal long-term rate for the current month	2.91%
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. 2023-1 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for January 2023*

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	7.89%
Appropriate percentage for the 30% present value low-income housing credit	3.38%



REV. RUL. 2023-1 TABLE 5
Rate Under Section 7520 for January 2023

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 4.6%

REV. RUL. 2023-1 TABLE 6
Deemed Rate for Transfers to New Pooled Income Funds During 2023

Deemed rate of return for transfers during 2023 to pooled income funds that have been in existence for less than 3 taxable years 2.2%

REV. RUL. 2023-1 TABLE 7
Average of the Applicable Federal Mid-Term Rates for 2022

For purposes of section 7702(f)(11), the average of the applicable federal mid-term rates (based on annual compounding) for the 60-month period ending December 31, 2022, is 1.85%, rounded to 2%.

