

**REV. RUL. 2022-12 TABLE 1**  
*Applicable Federal Rates (AFR) for July 2022*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
		<u>Short-term</u>		
AFR	2.37%	2.36%	2.35%	2.35%
110% AFR	2.62%	2.60%	2.59%	2.59%
120% AFR	2.85%	2.83%	2.82%	2.81%
130% AFR	3.09%	3.07%	3.06%	3.05%
		<u>Mid-term</u>		
AFR	2.99%	2.97%	2.96%	2.95%
110% AFR	3.30%	3.27%	3.26%	3.25%
120% AFR	3.59%	3.56%	3.54%	3.53%
130% AFR	3.90%	3.86%	3.84%	3.83%
150% AFR	4.51%	4.46%	4.44%	4.42%
175% AFR	5.27%	5.20%	5.17%	5.14%
		<u>Long-term</u>		
AFR	3.22%	3.19%	3.18%	3.17%
110% AFR	3.54%	3.51%	3.49%	3.48%
120% AFR	3.87%	3.83%	3.81%	3.80%
130% AFR	4.19%	4.15%	4.13%	4.11%

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*REV. RUL. 2022-12 TABLE 2  
Adjusted AFR for July 2022*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	1.80%	1.79%	1.79%	1.78%
Mid-term adjusted AFR	2.27%	2.26%	2.25%	2.25%
Long-term adjusted AFR	2.43%	2.42%	2.41%	2.41%

*REV. RUL. 2022-12 TABLE 3  
Rates Under Section 382 for July 2022*

Adjusted federal long-term rate for the current month	2.43%
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.)	2.43%

*REV. RUL. 2022-12 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for July 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	7.72%
Appropriate percentage for the 30% present value low-income housing credit	3.31%



*REV. RUL. 2022-12 TABLE 5*  
*Rate Under Section 7520 for July 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	3.60%
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*REV. RUL. 2022-12 TABLE 6*  
*Blended Annual Rate for 2022*

Section 7872(e)(2) blended annual rate for 2022	1.40%
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