

REV. RUL. 2023-10 TABLE 1
Applicable Federal Rates (AFR) for June 2023

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
		<u>Short-term</u>		
AFR	4.43%	4.38%	4.36%	4.34%
110% AFR	4.88%	4.82%	4.79%	4.77%
120% AFR	5.33%	5.26%	5.23%	5.20%
130% AFR	5.77%	5.69%	5.65%	5.62%
		<u>Mid-term</u>		
AFR	3.56%	3.53%	3.51%	3.50%
110% AFR	3.92%	3.88%	3.86%	3.85%
120% AFR	4.28%	4.24%	4.22%	4.20%
130% AFR	4.64%	4.59%	4.56%	4.55%
150% AFR	5.37%	5.30%	5.27%	5.24%
175% AFR	6.28%	6.18%	6.13%	6.10%
		<u>Long-term</u>		
AFR	3.79%	3.75%	3.73%	3.72%
110% AFR	4.17%	4.13%	4.11%	4.09%
120% AFR	4.55%	4.50%	4.47%	4.46%
130% AFR	4.94%	4.88%	4.85%	4.83%



*REV. RUL. 2023-10 TABLE 2
Adjusted AFR for June 2023*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	3.36%	3.33%	3.32%	3.31%
Mid-term adjusted AFR	2.70%	2.68%	2.67%	2.67%
Long-term adjusted AFR	2.87%	2.85%	2.84%	2.83%

*REV. RUL. 2023-10 TABLE 3
Rates Under Section 382 for June 2023*

Adjusted federal long-term rate for the current month	2.87%
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.)	3.04%

*REV. RUL. 2023-10 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for June 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	7.85%
Appropriate percentage for the 30% present value low-income housing credit	3.36%



REV. RUL. 2023-10 TABLE 5
Rate Under Section 7520 for June 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

4.20%

