

**REV. RUL. 2022-4 TABLE 1**  
*Applicable Federal Rates (AFR) for March 2022*

**Period for Compounding**

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
	<u>Short-term</u>			
AFR	0.97%	0.97%	0.97%	0.97%
110% AFR	1.07%	1.07%	1.07%	1.07%
120% AFR	1.16%	1.16%	1.16%	1.16%
130% AFR	1.26%	1.26%	1.26%	1.26%
	<u>Mid-term</u>			
AFR	1.74%	1.73%	1.73%	1.72%
110% AFR	1.91%	1.90%	1.90%	1.89%
120% AFR	2.09%	2.08%	2.07%	2.07%
130% AFR	2.26%	2.25%	2.24%	2.24%
150% AFR	2.62%	2.60%	2.59%	2.59%
175% AFR	3.05%	3.03%	3.02%	3.01%
	<u>Long-term</u>			
AFR	2.14%	2.13%	2.12%	2.12%
110% AFR	2.35%	2.34%	2.33%	2.33%
120% AFR	2.58%	2.56%	2.55%	2.55%
130% AFR	2.79%	2.77%	2.76%	2.75%

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*REV. RUL. 2022-4 TABLE 2  
Adjusted AFR for March 2022*

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.74%	0.74%	0.74%	0.74%
Mid-term adjusted AFR	1.31%	1.31%	1.31%	1.31%
Long-term adjusted AFR	1.63%	1.62%	1.62%	1.61%

*REV. RUL. 2022-4 TABLE 3  
Rates Under Section 382 for March 2022*

Adjusted federal long-term rate for the current month	1.63%
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.)	1.63%

*REV. RUL. 2022-4 TABLE 4  
Appropriate Percentages Under Section 42(b)(1) for March 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	7.44%
Appropriate percentage for the 30% present value low-income housing credit	3.19%



*REV. RUL. 2022-4 TABLE 5*  
*Rate Under Section 7520 for March 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	2.0%
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