

REV. RUL. 2020-22 TABLE 1
Applicable Federal Rates (AFR) for November 2020

Period for Compounding

	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
<u>Short-term</u>				
AFR	0.13%	0.13%	0.13%	0.13%
110% AFR	0.14%	0.14%	0.14%	0.14%
120% AFR	0.16%	0.16%	0.16%	0.16%
130% AFR	0.17%	0.17%	0.17%	0.17%
<u>Mid-term</u>				
AFR	0.39%	0.39%	0.39%	0.39%
110% AFR	0.43%	0.43%	0.43%	0.43%
120% AFR	0.47%	0.47%	0.47%	0.47%
130% AFR	0.51%	0.51%	0.51%	0.51%
150% AFR	0.59%	0.59%	0.59%	0.59%
175% AFR	0.68%	0.68%	0.68%	0.68%
<u>Long-term</u>				
AFR	1.17%	1.17%	1.17%	1.17%
110% AFR	1.29%	1.29%	1.29%	1.29%
120% AFR	1.40%	1.40%	1.40%	1.40%
130% AFR	1.53%	1.52%	1.52%	1.52%



REV. RUL. 2020-22 TABLE 2
Adjusted AFR for November 2020

	<u>Period for Compounding</u>			
	<u>Annual</u>	<u>Semiannual</u>	<u>Quarterly</u>	<u>Monthly</u>
Short-term adjusted AFR	0.10%	0.10%	0.10%	0.10%
Mid-term adjusted AFR	0.30%	0.30%	0.30%	0.30%
Long-term adjusted AFR	0.89%	0.89%	0.89%	0.89%

REV. RUL. 2020-22 TABLE 3
Rates Under Section 382 for November 2020

Adjusted federal long-term rate for the current month	.89%
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.)	.89%

REV. RUL. 2020-22 TABLE 4
Appropriate Percentages Under Section 42(b)(1) for November 2020

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	7.18%
Appropriate percentage for the 30% present value low-income housing credit	3.08%



REV. RUL. 2020-22 TABLE 5
Rate Under Section 7520 for November 2020

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%

