

the gratuitous transfer to S as a gift. Based on this and additional information provided by S, S demonstrates to the satisfaction of the Commissioner that M has a relationship with S that establishes a reasonable basis for concluding that M would make a gratuitous transfer to S, that M acted independently of GM and the trustee of FT, and that M is not an agent of S under generally applicable United States agency principles. FT will not be deemed under paragraph (a)(2) of this section to have made a distribution to S.M

Example 8. Intermediary as agent of trust; increase in FMV. A, a nonresident alien, created and funded FT for the benefit of his children and their descendants. On December 1, 2001, FT makes a gratuitous transfer of XYZ stock with a fair market value of 85X to B, a nonresident alien. On November 1, 2002, B sells the XYZ stock to a third party in an arm's length transaction for 100X in cash. On November 1, 2002, B makes a gratuitous transfer of 98X to A's grandson, C, a resident alien. C is unable to demonstrate to the satisfaction of the Commissioner that B acted independently of A and the trustee of FT in making the transfer. Under paragraph (a)(2) of this section, FT is deemed to have made a distribution directly to C. Under paragraph (c)(1) of this section, B is treated as an agent of FT, and FT is deemed to have distributed 98X to C on November 1, 2002.

Example 9. Intermediary as agent of United States person; increase in FMV. Assume the same facts as in *Example 8*, except that the Commissioner determines that B is an agent of C under generally applicable United States agency principles. Under paragraph (c)(2) of this section, FT is deemed to have distributed 85X to C on December 1, 2001. C must take the gain of 15X into account in the year 2002.

Example 10. Intermediary as agent of trust; decrease in FMV. Assume the same facts as in *Example 8*, except that the value of the XYZ stock on November 1, 2002, is only 80X. Instead of selling the XYZ stock to a third party and transferring cash to C, B transfers the XYZ stock to C in a gratuitous transfer. Under paragraph (c)(1) of this section, FT is deemed to have distributed XYZ stock with a value of 80X to C on November 1, 2002.

Example 11. Intermediary as agent of United States person; decrease in FMV. Assume the same facts as in *Example 10*, except that the Commissioner determines that B is an agent of C under generally applicable United States agency principles. Under paragraph (c)(2) of this section, FT is deemed to have distributed XYZ stock with a value of 85X to C on December 1, 2001.

(h) *Effective date.* The rules of this section are applicable to transfers

made to United States persons after August 10, 1999.

[T.D. 8831, 64 FR 43272, Aug. 10, 1999, as amended by T.D. 8890, 65 FR 41332, July 5, 2000]

POOLED INCOME FUND ACTUARIAL TABLES
APPLICABLE BEFORE MAY 1, 1999

§ 1.642(c)-6A Valuation of charitable remainder interests for which the valuation date is before May 1, 1999.

(a) *Valuation of charitable remainder interests for which the valuation date is before January 1, 1952.* There was no provision for the qualification of pooled income funds under section 642 until 1969. See § 20.2031-7A(a) of this chapter (Estate Tax Regulations) for the determination of the present value of a charitable remainder interest created before January 1, 1952.

(b) *Valuation of charitable remainder interests for which the valuation date is after December 31, 1951, and before January 1, 1971.* No charitable deduction is allowable for a transfer to a pooled income fund for which the valuation date is after the effective dates of the Tax Reform Act of 1969 unless the pooled income fund meets the requirements of section 642(c)(5). See § 20.2031-7A(b) of this chapter (Estate Tax Regulations) for the determination of the present value of a charitable remainder interest for which the valuation date is after December 31, 1951, and before January 1, 1971.

(c) *Present value of remainder interest in the case of transfers to pooled income funds for which the valuation date is after December 31, 1970, and before December 1, 1983.* For the determination of the present value of a remainder interest in property transferred to a pooled income fund for which the valuation date is after December 31, 1970, and before December 1, 1983, see § 20.2031-7A(c) of this chapter (Estate Tax Regulations) and former § 1.642(c)-6(e) (as contained in the 26 CFR part 1 edition revised as of April 1, 1994).

(d) *Present value of remainder interest dependent on the termination of one life in the case of transfers to pooled income funds made after November 30, 1983, for which the valuation date is before May 1, 1989—(1) In general.* For transfers to

pooled income funds made after November 30, 1983, for which the valuation date is before May 1, 1989, the present value of the remainder interest at the time of the transfer of property to the fund is determined by computing the present value (at the time of the transfer) of the life income interest in the transferred property (as determined under paragraph (d)(2) of this section) and subtracting that value from the fair market value of the transferred property on the valuation date. The present value of a remainder interest that is dependent on the termination of the life of one individual is computed by use of Table G in paragraph (d)(4) of this section. For purposes of the computation under this section, the age of an individual is to be taken as the age of the individual at the individual's nearest birthday.

(2) *Present value of life income interest.* The present value of the life income interest in property transferred to a pooled income fund shall be computed on the basis of:

(i) Life contingencies determined from the values of *lx* that are set forth in Table LN of §20.2031-7A(d)(6) of this chapter (Estate Tax Regulations); and

(ii) Discount at a rate of interest, compounded annually, equal to the highest yearly rate of return of the pooled income fund for the 3 taxable years immediately preceding its taxable year in which the transfer of property to the fund is made. For purposes of this paragraph (d)(2), the yearly rate of return of a pooled income fund is determined as provided in §1.642(c)-6(c) unless the highest yearly rate of return is deemed to be 9 percent. For purposes of this paragraph (d)(2), the first taxable year of a pooled income fund is considered a taxable year even though the taxable year consists of less than 12 months. However, appropriate adjustments must be made to annualize the rate of return earned by the fund for that period. Where it appears from the facts and circumstances that the highest yearly rate of return for the 3 taxable years immediately preceding the taxable year in which the transfer of property is made has been purposely manipulated to be substantially less than the rate of return that would otherwise be reasonably anticipated with

the purpose of obtaining an excessive charitable deduction, that rate of return may not be used. In that case, the highest yearly rate of return of the fund is determined by treating the fund as a pooled income fund that has been in existence for less than 3 preceding taxable years. If a pooled income fund has been in existence less than 3 taxable years immediately preceding the taxable year in which the transfer of property to the fund is made, the highest yearly rate of return is deemed to be 9 percent.

(3) *Computation of value of remainder interest.* The factor which is used in determining the present value of the remainder interest is the factor under the appropriate yearly rate of return in column (2) of Table G opposite the number in column (1) which corresponds to the age of the individual upon whose life the value of the remainder interest is based. If the yearly rate of return is a percentage which is between yearly rates of return for which factors are provided in Table G, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying, by the factor determined under this paragraph (d)(3), the fair market value on the appropriate valuation date. If the yearly rate of return is below 2.2 percent or above 14 percent, see §1.642(c)-6(b). This paragraph (d)(3) may be illustrated by the following example:

Example. A, who will be 50 years old on April 15, 1985, transfers \$100,000 to a pooled income fund on January 1, 1985, and retains a life income interest in such property. The highest yearly rate of return earned by the fund for its 3 preceding taxable years is 9.9 percent. In Table G the figure in column (2) opposite 50 years under 9.8 percent is .15653 and under 10 percent is .15257. The present value of the remainder interest is \$15,455, computed as follows:

Factor at 9.8 percent for person aged 50	.15653
Factor at 10 percent for person aged 50 ..	.15257

Difference .....	.00396
Interpolation adjustment:	

$$\frac{9.9\% - 9.8\%}{.2\%} = \frac{x}{.00396}$$

Factor at 9.8 percent for person aged 50	0.15653
Less:	
Interpolation adjustment00198

Internal Revenue Service, Treasury

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Interpolated factor15455
 Present value of remainder interest
 (\$100,000 × .15455 \$15,455

(4) *Actuarial tables.* The following tables shall be used in the application of the provisions of this section.

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	2.2%	2.4%	2.6%	2.8%	3.0%
0	.23930	.21334	.19077	.17113	.15401
1	.22891	.20224	.17903	.15880	.14114
2	.23297	.20610	.18265	.16218	.14429
3	.23744	.21035	.18669	.16600	.14787
4	.24212	.21485	.19098	.17006	.15171
5	.24701	.21955	.19547	.17434	.15577
6	.25207	.22442	.20015	.17880	.16001
7	.25726	.22944	.20497	.18342	.16441
8	.26259	.23461	.20995	.18820	.16898
9	.26809	.23995	.21511	.19315	.17373
10	.27373	.24544	.22043	.19828	.17865
11	.27953	.25110	.22592	.20358	.18375
12	.28546	.25690	.23156	.20904	.18902
13	.29149	.26280	.23731	.21462	.19440
14	.29757	.26877	.24312	.22026	.19986
15	.30368	.27476	.24896	.22593	.20535
16	.30978	.28075	.25481	.23161	.21085
17	.31589	.28676	.26068	.23732	.21637
18	.32204	.29280	.26659	.24306	.22193
19	.32825	.29892	.27257	.24889	.22759
20	.33457	.30514	.27867	.25484	.23336
21	.34099	.31148	.28489	.26092	.23927
22	.34751	.31794	.29124	.26712	.24532
23	.35416	.32452	.29773	.27348	.25152
24	.36096	.33127	.30439	.28002	.25791
25	.36793	.33821	.31124	.28676	.26452
26	.37509	.34535	.31832	.29374	.27136
27	.38244	.35269	.32560	.30093	.27844
28	.38998	.36023	.33311	.30836	.28577
29	.39767	.36795	.34080	.31599	.29330
30	.40553	.37584	.34868	.32382	.30104
31	.41352	.38388	.35672	.33182	.30897
32	.42165	.39208	.36494	.34001	.31710
33	.42993	.40044	.37333	.34839	.32543
34	.43834	.40894	.38188	.35694	.33395
35	.44689	.41760	.39060	.36567	.34266
36	.45556	.42640	.39947	.37458	.35156
37	.46435	.43534	.40850	.38365	.36063
38	.47325	.44440	.41767	.39288	.36987
39	.48226	.45358	.42696	.40225	.37927
40	.49136	.46288	.43640	.41177	.38884
41	.50056	.47228	.44596	.42143	.39856
42	.50988	.48182	.45566	.43125	.40846
43	.51927	.49145	.46547	.44120	.41850
44	.52874	.50118	.47540	.45128	.42869
45	.53828	.51099	.48543	.46146	.43899
46	.54788	.52088	.49554	.47176	.44943
47	.55754	.53083	.50574	.48216	.45998
48	.56726	.54087	.51604	.49267	.47065
49	.57703	.55097	.52642	.50327	.48144
50	.58685	.56114	.53688	.51398	.49234
51	.59670	.57136	.54740	.52476	.50333
52	.60658	.58161	.55798	.53560	.51441
53	.61647	.59189	.56859	.54651	.52556
54	.62635	.60217	.57923	.55744	.53675
55	.63622	.61246	.58987	.56840	.54798

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	2.2%	2.4%	2.6%	2.8%	3.0%
56	.64606	.62273	.60052	.57937	.55923
57	.65589	.63299	.61117	.59037	.57052
58	.66569	.64324	.62181	.60136	.58183
59	.67546	.65347	.63246	.61237	.59316
60	.68521	.66368	.64309	.62338	.60450
61	.69492	.67388	.65372	.63440	.61587
62	.70461	.68406	.66434	.64542	.62726
63	.71425	.69420	.67494	.65643	.63865
64	.72384	.70430	.68550	.66742	.65002
65	.73336	.71434	.69602	.67837	.66137
66	.74281	.72431	.70647	.68926	.67267
67	.75216	.73419	.71684	.70009	.68391
68	.76143	.74399	.72714	.71085	.69509
69	.77060	.75370	.73735	.72153	.70622
70	.77969	.76334	.74750	.73215	.71728
71	.78870	.77290	.75758	.74272	.72830
72	.79764	.78240	.76760	.75323	.73928
73	.80646	.79178	.77751	.76364	.75016
74	.81511	.80099	.78725	.77387	.76086
75	.82353	.80995	.79674	.78386	.77132
76	.83169	.81866	.80596	.79357	.78149
77	.83960	.82710	.81491	.80301	.79139
78	.84727	.83530	.82360	.81218	.80101
79	.85473	.84328	.83207	.82112	.81041
80	.86201	.85106	.84034	.82986	.81960
81	.86905	.85861	.84837	.83835	.82853
82	.87585	.86589	.85612	.84655	.83717
83	.88239	.87291	.86360	.85447	.84552
84	.88873	.87971	.87085	.86216	.85362
85	.89487	.88630	.87789	.86963	.86150
86	.90070	.89258	.88459	.87674	.86901
87	.90609	.89838	.89079	.88332	.87597
88	.91106	.90372	.89650	.88939	.88239
89	.91570	.90872	.90184	.89507	.88839
90	.92014	.91350	.90696	.90051	.89416
91	.92435	.91804	.91182	.90569	.89964
92	.92822	.92222	.91630	.91045	.90469
93	.93170	.92597	.92032	.91474	.90923
94	.93477	.92929	.92387	.91853	.91325
95	.93743	.93216	.92695	.92181	.91673
96	.93967	.93458	.92955	.92458	.91966
97	.94167	.93674	.93186	.92704	.92228
98	.94342	.93863	.93389	.92921	.92457
99	.94508	.94041	.93580	.93124	.92673
100	.94672	.94218	.93770	.93326	.92887
101	.94819	.94377	.93940	.93508	.93080
102	.94979	.94550	.94125	.93704	.93288
103	.95180	.94766	.94357	.93952	.93550
104	.95377	.94979	.94585	.94194	.93806
105	.95663	.95288	.94916	.94547	.94181
106	.96101	.95762	.95425	.95091	.94760
107	.96688	.96398	.96110	.95824	.95539
108	.97569	.97354	.97141	.96928	.96717
109	.98924	.98828	.98733	.98638	.98544

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	3.2%	3.4%	3.6%	3.8%	4.0%
0	.13908	.12603	.11461	.10461	.09583
1	.12570	.11220	.10036	.08998	.08086
2	.12862	.11489	.10284	.09225	.08293
3	.13198	.11802	.10576	.09496	.08544
4	.13559	.12141	.10893	.09793	.08821
5	.13943	.12503	.11234	.10112	.09121
6	.14345	.12884	.11593	.10451	.09439
7	.14763	.13280	.11968	.10805	.09773
8	.15198	.13694	.12360	.11176	.10125
9	.15652	.14126	.12771	.11567	.10495
10	.16123	.14576	.13200	.11975	.10883
11	.16613	.15045	.13648	.12402	.11290
12	.17119	.15531	.14113	.12847	.11715
13	.17638	.16029	.14591	.13304	.12152
14	.18164	.16535	.15076	.13769	.12597
15	.18693	.17044	.15565	.14238	.13045
16	.19224	.17554	.16055	.14707	.13494
17	.19756	.18066	.16547	.15178	.13945
18	.20294	.18584	.17044	.15655	.14401
19	.20840	.19110	.17550	.16140	.14866
20	.21399	.19650	.18069	.16639	.15344
21	.21972	.20203	.18602	.17152	.15836
22	.22559	.20771	.19151	.17680	.16344
23	.23162	.21356	.19716	.18225	.16869
24	.23784	.21960	.20301	.18791	.17414
25	.24429	.22588	.20910	.19380	.17984
26	.25098	.23240	.21545	.19996	.18581
27	.25792	.23918	.22206	.20639	.19205
28	.26512	.24623	.22894	.21310	.19858
29	.27253	.25350	.23605	.22004	.20534
30	.28016	.26100	.24341	.22724	.21236
31	.28799	.26871	.25097	.23464	.21961
32	.29603	.27664	.25877	.24230	.22710
33	.30428	.28478	.26679	.25018	.23484
34	.31273	.29314	.27504	.25830	.24280
35	.32139	.30172	.28351	.26665	.25102
36	.33024	.31050	.29220	.27523	.25948
37	.33929	.31949	.30111	.28404	.26816
38	.34851	.32867	.31022	.29305	.27707
39	.35791	.33804	.31953	.30228	.28620
40	.36749	.34759	.32904	.31172	.29555
41	.37724	.35733	.33874	.32137	.30512
42	.38717	.36727	.34866	.33124	.31493
43	.39727	.37739	.35877	.34132	.32495
44	.40752	.38768	.36906	.35159	.33518
45	.41791	.39811	.37952	.36204	.34560
46	.42844	.40871	.39014	.37267	.35621
47	.43910	.41944	.40092	.38347	.36701
48	.44990	.43034	.41188	.39446	.37801
49	.46083	.44137	.42299	.40562	.38919
50	.47189	.45256	.43427	.41695	.40056
51	.48306	.46386	.44567	.42844	.41209
52	.49432	.47528	.45721	.44006	.42378
53	.50567	.48679	.46886	.45182	.43562
54	.51708	.49838	.48060	.46367	.44756
55	.52854	.51004	.49242	.47563	.45962
56	.54004	.52175	.50430	.48766	.47177
57	.55159	.53352	.51626	.49978	.48402
58	.56316	.54533	.52827	.51196	.49636
59	.57478	.55719	.54036	.52424	.50879
60	.58643	.56910	.55250	.53658	.52131
61	.59811	.58107	.56471	.54901	.53393
62	.60982	.59307	.57697	.56150	.54662
63	.62155	.60510	.58928	.57405	.55940
64	.63327	.61714	.60161	.58664	.57222
65	.64498	.62918	.61395	.59926	.58508

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	3.2%	3.4%	3.6%	3.8%	4.0%
66	.65666	.64120	.62628	.61188	.59796
67	.66829	.65319	.63859	.62448	.61083
68	.67986	.66512	.65086	.63706	.62370
69	.69139	.67702	.66311	.64963	.63656
70	.70286	.68888	.67533	.66218	.64942
71	.71431	.70073	.68754	.67474	.66231
72	.72572	.71255	.69974	.68730	.67520
73	.73704	.72429	.71188	.69980	.68805
74	.74819	.73586	.72384	.71214	.70075
75	.75909	.74718	.73557	.72424	.71320
76	.76971	.75822	.74700	.73606	.72538
77	.78004	.76897	.75815	.74758	.73726
78	.79010	.77944	.76902	.75883	.74886
79	.79993	.78968	.77965	.76984	.76023
80	.80955	.79971	.79008	.78064	.77140
81	.81891	.80948	.80024	.79118	.78230
82	.82796	.81894	.81009	.80140	.79288
83	.83672	.82810	.81962	.81131	.80314
84	.84525	.83700	.82891	.82096	.81314
85	.85352	.84567	.83795	.83037	.82291
86	.86141	.85394	.84659	.83936	.83224
87	.86874	.86162	.85461	.84771	.84092
88	.87549	.86870	.86201	.85542	.84893
89	.88182	.87534	.86895	.86266	.85645
90	.88789	.88171	.87562	.86961	.86369
91	.89367	.88779	.88198	.87625	.87059
92	.89900	.89338	.88784	.88237	.87697
93	.90379	.89842	.89312	.88788	.88271
94	.90803	.90288	.89780	.89277	.88781
95	.91171	.90675	.90185	.89701	.89223
96	.91481	.91001	.90527	.90058	.89594
97	.91757	.91291	.90831	.90376	.89926
98	.91999	.91546	.91098	.90655	.90217
99	.92227	.91786	.91349	.90917	.90490
100	.92453	.92023	.91598	.91177	.90761
101	.92656	.92236	.91821	.91410	.91003
102	.92875	.92467	.92063	.91662	.91266
103	.93152	.92758	.92367	.91980	.91597
104	.93423	.93042	.92665	.92291	.91920
105	.93681	.93318	.92958	.92601	.92256
106	.93943	.93594	.93246	.92901	.92566
107	.94208	.93868	.93531	.93196	.92871
108	.94475	.94144	.93814	.93489	.93171
109	.94745	.94421	.94096	.93776	.93461

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	4.2%	4.4%	4.6%	4.8%	5.0%
0	.08811	.08132	.07534	.07006	.06539
1	.07283	.06576	.05952	.05400	.04912
2	.07471	.06746	.06106	.05539	.05037
3	.07704	.06962	.06304	.05722	.05205
4	.07962	.07202	.06528	.05930	.05398
5	.08243	.07464	.06773	.06159	.05612
6	.08542	.07745	.07037	.06406	.05844
7	.08857	.08042	.07316	.06669	.06091
8	.09189	.08355	.07612	.06948	.06354

Internal Revenue Service, Treasury

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	4.2%	4.4%	4.6%	4.8%	5.0%
9	.09540	.08687	.07926	.07245	.06635
10	.09908	.09037	.08258	.07560	.06934
11	.10296	.09406	.08609	.07894	.07251
12	.10701	.09793	.08977	.08245	.07586
13	.11119	.10191	.09358	.08608	.07932
14	.11544	.10597	.09745	.08978	.08285
15	.11972	.11007	.10136	.09350	.08640
16	.12402	.11416	.10527	.09723	.08995
17	.12832	.11827	.10919	.10096	.09351
18	.13268	.12243	.11315	.10474	.09711
19	.13712	.12667	.11720	.10860	.10078
20	.14170	.13105	.12138	.11259	.10459
21	.14642	.13557	.12570	.11671	.10853
22	.15129	.14024	.13017	.12099	.11261
23	.15634	.14508	.13481	.12544	.11687
24	.16159	.15013	.13967	.13009	.12133
25	.16709	.15543	.14477	.13500	.12604
26	.17286	.16101	.15014	.14018	.13103
27	.17891	.16686	.15580	.14564	.13630
28	.18525	.17301	.16175	.15140	.14187
29	.19183	.17940	.16796	.15742	.14770
30	.19867	.18606	.17443	.16370	.15380
31	.20574	.19295	.18114	.17023	.16013
32	.21307	.20010	.18811	.17702	.16674
33	.22064	.20751	.19535	.18407	.17362
34	.22846	.21516	.20283	.19138	.18075
35	.23653	.22307	.21058	.19896	.18816
36	.24484	.23124	.21859	.20681	.19584
37	.25340	.23966	.22685	.21492	.20379
38	.26219	.24831	.23536	.22328	.21199
39	.27120	.25720	.24411	.23188	.22044
40	.28045	.26633	.25311	.24075	.22916
41	.28992	.27569	.26236	.24986	.23814
42	.29965	.28532	.27188	.25926	.24741
43	.30960	.29518	.28163	.26890	.25693
44	.31977	.30527	.29164	.27880	.26671
45	.33013	.31557	.30185	.28892	.27673
46	.34071	.32609	.31230	.29929	.28700
47	.35148	.33681	.32296	.30988	.29750
48	.36246	.34777	.33387	.32072	.30826
49	.37364	.35893	.34499	.33179	.31927
50	.38503	.37030	.35634	.34310	.33053
51	.39659	.38187	.36790	.35462	.34201
52	.40832	.39362	.37965	.36636	.35371
53	.42021	.40554	.39158	.37829	.36562
54	.43222	.41760	.40367	.39039	.37771
55	.44436	.42980	.41591	.40264	.38997
56	.45660	.44212	.42828	.41504	.40239
57	.46897	.45456	.44079	.42760	.41498
58	.48142	.46712	.45342	.44030	.42771
59	.49399	.47980	.46620	.45314	.44062
60	.50666	.49260	.47910	.46613	.45367
61	.51944	.50552	.49214	.47927	.46690
62	.53232	.51856	.50531	.49256	.48028
63	.54529	.53169	.51860	.50598	.49381
64	.55832	.54491	.53198	.51950	.50746
65	.57140	.55819	.54544	.53312	.52121
66	.58451	.57152	.55895	.54681	.53506
67	.59763	.58486	.57251	.56054	.54896
68	.61076	.59823	.58609	.57432	.56292
69	.62390	.61162	.59971	.58816	.57695
70	.63705	.62503	.61337	.60204	.59104
71	.65023	.63849	.62709	.61600	.60522
72	.66344	.65199	.64086	.63003	.61949
73	.67661	.66547	.65463	.64407	.63378
74	.68984	.67882	.66827	.65798	.64796

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	4.2%	4.4%	4.6%	4.8%	5.0%
75	.70243	.69193	.68168	.67168	.66192
76	.71495	.70477	.69482	.68511	.67563
77	.72717	.71731	.70768	.69826	.68905
78	.73912	.72959	.72026	.71114	.70221
79	.75083	.74163	.73262	.72379	.71515
80	.76235	.75348	.74479	.73627	.72792
81	.77360	.76506	.75669	.74848	.74043
82	.78452	.77632	.76827	.76036	.75260
83	.79513	.78725	.77952	.77192	.76446
84	.80547	.79792	.79051	.78322	.77606
85	.81557	.80836	.80126	.79429	.78742
86	.82524	.81835	.81157	.80489	.79832
87	.83423	.82764	.82115	.81477	.80847
88	.84253	.83623	.83002	.82390	.81787
89	.85033	.84430	.83836	.83250	.82672
90	.85784	.85208	.84639	.84079	.83525
91	.86502	.85951	.85408	.84871	.84342
92	.87164	.86638	.86118	.85605	.85098
93	.87761	.87257	.86759	.86267	.85781
94	.88290	.87806	.87327	.86854	.86386
95	.88750	.88282	.87820	.87364	.86913
96	.89136	.88683	.88236	.87793	.87355
97	.89481	.89041	.88606	.88176	.87750
98	.89783	.89354	.88930	.88511	.88096
99	.90067	.89649	.89235	.88826	.88420
100	.90349	.89941	.89538	.89138	.88743
101	.90600	.90202	.89807	.89416	.89029
102	.90873	.90484	.90099	.89717	.89339
103	.91127	.90841	.90468	.90099	.89733
104	.91553	.91188	.90827	.90469	.90114
105	.92047	.91701	.91358	.91018	.90680
106	.92819	.92504	.92191	.91880	.91571
107	.93868	.93596	.93325	.93056	.92788
108	.95471	.95267	.95064	.94862	.94661
109	.97985	.97893	.97801	.97710	.97619

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	5.2%	5.4%	5.6%	5.8%	6.0%
0	.06126	.05759	.05433	.05143	.04884
1	.04480	.04096	.03754	.03450	.03179
2	.04591	.04194	.03841	.03527	.03246
3	.04745	.04336	.03972	.03646	.03355
4	.04924	.04502	.04125	.03789	.03487
5	.05124	.04689	.04300	.03952	.03639
6	.05342	.04893	.04492	.04131	.03808
7	.05574	.05112	.04697	.04324	.03990
8	.05822	.05346	.04918	.04533	.04186
9	.06089	.05598	.05156	.04759	.04400
10	.06372	.05866	.05411	.05000	.04630
11	.06673	.06153	.05684	.05260	.04877
12	.06992	.06457	.05973	.05536	.05141
13	.07322	.06772	.06274	.05824	.05415
14	.07659	.07093	.06581	.06117	.05695
15	.07998	.07417	.06890	.06411	.05976
16	.08337	.07739	.07197	.06704	.06255
17	.08675	.08062	.07504	.06996	.06533

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	5.2%	5.4%	5.6%	5.8%	6.0%
18 ....	.09018	.08387	.07813	.07290	.06813
19 ....	.09367	.08720	.08130	.07591	.07099
20 ....	.09730	.09065	.08458	.07904	.07397
21 ....	.10106	.09423	.08800	.08229	.07707
22 ....	.10496	.09796	.09155	.08568	.08030
23 ....	.10903	.10185	.09526	.08923	.08368
24 ....	.11330	.10594	.09918	.09297	.08726
25 ....	.11782	.11028	.10334	.09696	.09108
26 ....	.12262	.11489	.10778	.10122	.09518
27 ....	.12771	.11979	.11249	.10576	.09955
28 ....	.13309	.12499	.11751	.11060	.10421
29 ....	.13873	.13044	.12278	.11570	.10914
30 ....	.14464	.13617	.12833	.12107	.11433
31 ....	.15079	.14214	.13412	.12668	.11977
32 ....	.15722	.14838	.14018	.13256	.12548
33 ....	.16391	.15490	.14652	.13873	.13147
34 ....	.17087	.16168	.15312	.14515	.13772
35 ....	.17811	.16874	.16001	.15186	.14426
36 ....	.18562	.17608	.16717	.15886	.15108
37 ....	.19340	.18369	.17462	.16613	.15819
38 ....	.20144	.19157	.18233	.17368	.16557
39 ....	.20974	.19971	.19031	.18149	.17322
40 ....	.21830	.20812	.19856	.18959	.18115
41 ....	.22714	.21681	.20710	.19797	.18938
42 ....	.23627	.22579	.21594	.20665	.19791
43 ....	.24566	.23505	.22505	.21562	.20673
44 ....	.25532	.24458	.23445	.22488	.21585
45 ....	.26522	.25436	.24410	.23440	.22523
46 ....	.27538	.26441	.25402	.24420	.23490
47 ....	.28579	.27471	.26421	.25427	.24484
48 ....	.29647	.28529	.27469	.26463	.25508
49 ....	.30739	.29613	.28543	.27527	.26562
50 ....	.31859	.30724	.29646	.28620	.27645
51 ....	.33001	.31860	.30774	.29740	.28755
52 ....	.34167	.33020	.31928	.30886	.29893
53 ....	.35355	.34204	.33105	.32057	.31056
54 ....	.36562	.35407	.34304	.33250	.32243
55 ....	.37787	.36630	.35523	.34465	.33452
56 ....	.39029	.37870	.36761	.35699	.34682
57 ....	.40289	.39130	.38020	.36956	.35935
58 ....	.41565	.40408	.39297	.38231	.37208
59 ....	.42859	.41704	.40595	.39529	.38504
60 ....	.44170	.43019	.41912	.40847	.39822
61 ....	.45499	.44353	.43250	.42187	.41164
62 ....	.46845	.45706	.44607	.43548	.42527
63 ....	.48208	.47076	.45984	.44930	.43913
64 ....	.49583	.48461	.47377	.46329	.45317
65 ....	.50971	.49859	.48784	.47744	.46738
66 ....	.52369	.51269	.50204	.49173	.48175
67 ....	.53774	.52688	.51635	.50614	.49625
68 ....	.55187	.54115	.53075	.52066	.51088
69 ....	.56607	.55551	.54526	.53530	.52563
70 ....	.58035	.56997	.55987	.55006	.54053
71 ....	.59474	.58455	.57463	.56498	.55559
72 ....	.60923	.59924	.58952	.58004	.57082
73 ....	.62375	.61398	.60446	.59518	.58613
74 ....	.63818	.62864	.61933	.61026	.60140
75 ....	.65240	.64310	.63402	.62515	.61649
76 ....	.66636	.65731	.64846	.63981	.63135
77 ....	.68005	.67124	.66263	.65420	.64596
78 ....	.69347	.68492	.67655	.66836	.66033
79 ....	.70669	.69840	.69028	.68232	.67452
80 ....	.71973	.71171	.70384	.69613	.68856
81 ....	.73252	.72477	.71717	.70970	.70237
82 ....	.74499	.73751	.73016	.72295	.71587
83 ....	.75713	.74992	.74284	.73589	.72905

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	5.2%	5.4%	5.6%	5.8%	6.0%
84 ....	.76901	.76208	.75527	.74857	.74198
85 ....	.78067	.77402	.76748	.76104	.75471
86 ....	.79185	.78548	.77921	.77304	.76695
87 ....	.80228	.79617	.79015	.78423	.77838
88 ....	.81193	.80607	.80029	.79460	.78899
89 ....	.82102	.81540	.80985	.80438	.79899
90 ....	.82979	.82441	.81909	.81384	.80867
91 ....	.83820	.83304	.82795	.82292	.81796
92 ....	.84598	.84104	.83616	.83134	.82657
93 ....	.85300	.84826	.84357	.83894	.83437
94 ....	.85924	.85468	.85017	.84570	.84130
95 ....	.86466	.86025	.85589	.85158	.84732
96 ....	.86922	.86494	.86071	.85652	.85238
97 ....	.87329	.86913	.86501	.86093	.85690
98 ....	.87685	.87279	.86877	.86479	.86085
99 ....	.88019	.87622	.87230	.86841	.86456
100 ..	.88351	.87964	.87580	.87200	.86824
101 ..	.88646	.88267	.87891	.87519	.87150
102 ..	.88965	.88594	.88227	.87863	.87503
103 ..	.89370	.89011	.88654	.88301	.87952
104 ..	.89763	.89414	.89068	.88725	.88385
105 ..	.90345	.90013	.89683	.89356	.89032
106 ..	.91265	.90961	.90658	.90358	.90060
107 ..	.92522	.92258	.91995	.91734	.91474
108 ..	.94461	.94262	.94063	.93866	.93670
109 ..	.97529	.97438	.97348	.97259	.97170

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	6.2%	6.4%	6.6%	6.8%	7.0%
0 .....	.04653	.04447	.04262	.04095	.03946
1 .....	.02937	.02720	.02525	.02351	.02194
2 .....	.02994	.02769	.02567	.02385	.02221
3 .....	.03094	.02860	.02650	.02460	.02290
4 .....	.03216	.02973	.02755	.02558	.02380
5 .....	.03359	.03106	.02879	.02674	.02488
6 .....	.03517	.03255	.03019	.02805	.02612
7 .....	.03688	.03416	.03171	.02949	.02747
8 .....	.03874	.03592	.03337	.03106	.02896
9 .....	.04077	.03784	.03519	.03279	.03061
10 .....	.04295	.03992	.03717	.03467	.03240
11 .....	.04531	.04217	.03931	.03672	.03436
12 .....	.04782	.04457	.04161	.03892	.03647
13 .....	.05045	.04708	.04402	.04122	.03868
14 .....	.05312	.04964	.04646	.04357	.04093
15 .....	.05581	.05220	.04891	.04591	.04317
16 .....	.05847	.05474	.05134	.04822	.04538
17 .....	.06111	.05726	.05374	.05051	.04756
18 .....	.06378	.05979	.05615	.05280	.04974
19 .....	.06650	.06238	.05861	.05514	.05196
20 .....	.06933	.06507	.06117	.05758	.05429
21 .....	.07228	.06788	.06384	.06013	.05671
22 .....	.07535	.07071	.06664	.06279	.05925
23 .....	.07858	.07389	.06958	.06559	.06192
2408201	.07717	.07270	.06858	.06477
2508567	.08067	.07606	.07179	.06785
2608960	.08444	.07968	.07527	.07118

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	6.2%	6.4%	6.6%	6.8%	7.0%
27 ....	.09380	.08849	.08357	.07901	.07478
28 ....	.09830	.09283	.08775	.08304	.07867
29 ....	.10306	.09742	.09218	.08732	.08280
30 ....	.10808	.10228	.09688	.09187	.08720
31 ....	.11335	.10738	.10182	.09665	.09182
32 ....	.11889	.11275	.10704	.10170	.09672
33 ....	.12471	.11840	.11252	.10703	.10189
34 ....	.13079	.12432	.11827	.11261	.10732
35 ....	.13716	.13052	.12431	.11849	.11305
36 ....	.14381	.13701	.13063	.12465	.11905
37 ....	.15075	.14378	.13724	.13110	.12534
38 ....	.15796	.15083	.14412	.13782	.13190
39 ....	.16545	.15815	.15129	.14483	.13875
40 ....	.17322	.16576	.15874	.15212	.14589
41 ....	.18129	.17367	.16649	.15971	.15332
42 ....	.18967	.18190	.17456	.16763	.16108
43 ....	.19834	.19041	.18293	.17585	.16915
44 ....	.20731	.19924	.19160	.18437	.17753
45 ....	.21655	.20834	.20055	.19318	.18619
46 ....	.22608	.21773	.20981	.20229	.19516
47 ....	.23590	.22741	.21935	.21170	.20443
48 ....	.24602	.23741	.22922	.22144	.21403
49 ....	.25644	.24770	.23939	.23148	.22394
50 ....	.26716	.25831	.24989	.24185	.23419
51 ....	.27816	.26921	.26068	.25253	.24475
52 ....	.28945	.28040	.27176	.26351	.25562
53 ....	.30100	.29187	.28313	.27478	.26679
54 ....	.31279	.30357	.29475	.28631	.27822
55 ....	.32482	.31553	.30663	.29810	.28992
56 ....	.33707	.32771	.31875	.31014	.30188
57 ....	.34955	.34015	.33112	.32244	.31411
58 ....	.36225	.35280	.34372	.33499	.32659
59 ....	.37519	.36571	.35659	.34781	.33936
60 ....	.38836	.37886	.36971	.36089	.35239
61 ....	.40177	.39226	.38309	.37425	.36572
62 ....	.41542	.40591	.39674	.38788	.37932
63 ....	.42930	.41981	.41064	.40178	.39321
64 ....	.44338	.43392	.42477	.41591	.40734
65 ....	.45765	.44823	.43910	.43027	.42171
66 ....	.47208	.46271	.45364	.44483	.43630
67 ....	.48666	.47736	.46834	.45958	.45108
68 ....	.50138	.49215	.48320	.47450	.46605
69 ....	.51624	.50711	.49824	.48961	.48122
70 ....	.53125	.52223	.51345	.50491	.49660
71 ....	.54645	.53755	.52889	.52045	.51223
72 ....	.56183	.55307	.54453	.53621	.52809
73 ....	.57731	.56870	.56030	.55211	.54412
74 ....	.59295	.58431	.57606	.56801	.56015
75 ....	.60803	.59976	.59168	.58379	.57607
76 ....	.62308	.61500	.60709	.59936	.59179
77 ....	.63789	.63000	.62227	.61470	.60730
78 ....	.65247	.64477	.63723	.62984	.62261
79 ....	.66687	.65938	.65203	.64483	.63777
80 ....	.68114	.67386	.66672	.65971	.65284
81 ....	.69518	.68812	.68119	.67438	.66770
82 ....	.70891	.70207	.69535	.68875	.68227
83 ....	.72232	.71572	.70922	.70283	.69655
84 ....	.73550	.72913	.72285	.71668	.71061
85 ....	.74847	.74234	.73630	.73035	.72449
86 ....	.76096	.75506	.74925	.74353	.73789
87 ....	.77263	.76696	.76137	.75585	.75042
88 ....	.78345	.77799	.77261	.76730	.76207
89 ....	.79367	.78842	.78323	.77812	.77308
90 ....	.80356	.79851	.79353	.78862	.78376
91 ....	.81306	.80821	.80344	.79871	.79405
92 ....	.82187	.81722	.81263	.80810	.80361

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	6.2%	6.4%	6.6%	6.8%	7.0%
93 ....	.82984	.82538	.82096	.81659	.81228
94 ....	.83694	.83263	.82837	.82416	.81999
95 ....	.84310	.83893	.83481	.83073	.82670
96 ....	.84829	.84424	.84023	.83626	.83234
97 ....	.85291	.84897	.84506	.84120	.83738
98 ....	.85696	.85310	.84929	.84551	.84177
99 ....	.86075	.85698	.85325	.84956	.84590
100 ..	.86452	.86084	.85719	.85357	.85000
101 ..	.86785	.86424	.86066	.85711	.85360
102 ..	.87146	.86792	.86442	.86094	.85750
103 ..	.87605	.87261	.86921	.86583	.86248
104 ..	.88047	.87713	.87382	.87053	.86727
105 ..	.88470	.88139	.87807	.87478	.87146
106 ..	.88974	.88647	.88319	.87989	.87661
107 ..	.89466	.89140	.88810	.88479	.88149
108 ..	.90000	.89675	.89340	.89000	.88660
109 ..	.90574	.90249	.89904	.89564	.89224

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	7.2%	7.4%	7.6%	7.8%	8.0%
0 .....	.03811	.03689	.03579	.03479	.03388
1 .....	.02052	.01924	.01809	.01704	.01609
2 .....	.02074	.01940	.01819	.01710	.01611
3 .....	.02136	.01996	.01870	.01756	.01652
4 .....	.02219	.02074	.01942	.01822	.01713
5 .....	.02321	.02169	.02031	.01905	.01791
6 .....	.02437	.02278	.02134	.02003	.01883
7 .....	.02565	.02399	.02248	.02111	.01986
8 .....	.02706	.02533	.02376	.02232	.02101
9 .....	.02863	.02682	.02518	.02367	.02230
10 .....	.03034	.02846	.02674	.02517	.02373
11 .....	.03221	.03025	.02846	.02682	.02532
12 .....	.03424	.03219	.03032	.02861	.02704
13 .....	.03635	.03422	.03228	.03049	.02885
14 .....	.03851	.03630	.03427	.03240	.03069
15 .....	.04066	.03836	.03624	.03430	.03252
16 .....	.04277	.04037	.03817	.03615	.03429
17 .....	.04485	.04236	.04007	.03796	.03602
18 .....	.04693	.04434	.04196	.03976	.03773
19 .....	.04904	.04635	.04387	.04159	.03947
20 .....	.05125	.04845	.04588	.04349	.04129
21 .....	.05356	.05065	.04797	.04549	.04319
22 .....	.05597	.05295	.05016	.04758	.04519
23 .....	.05853	.05539	.05248	.04979	.04730
24 .....	.06124	.05799	.05497	.05217	.04957
25 .....	.06420	.06081	.05767	.05475	.05205
26 .....	.06739	.06388	.06062	.05758	.05476
27 .....	.07086	.06721	.06382	.06067	.05773
28 .....	.07460	.07082	.06730	.06402	.06097
29 .....	.07859	.07467	.07102	.06762	.06444
30 .....	.08284	.07879	.07500	.07146	.06815
31 .....	.08733	.08312	.07920	.07553	.07209
32 .....	.09207	.08773	.08366	.07986	.07629
33 .....	.09709	.09260	.08839	.08445	.08075
34 .....	.10237	.09773	.09338	.08929	.08546
35 .....	.10794	.10315	.09865	.09442	.09045

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	7.2%	7.4%	7.6%	7.8%	8.0%
36	.11379	.10884	.10420	.09983	.09572
37	.11992	.11483	.11003	.10552	.10126
38	.12633	.12108	.11614	.11148	.10708
39	.13302	.12762	.12253	.11772	.11318
40	.14000	.13445	.12921	.12425	.11957
41	.14728	.14158	.13619	.13109	.12626
42	.15490	.14904	.14350	.13825	.13328
43	.16260	.15680	.15111	.14572	.14060
44	.17104	.16488	.15905	.15351	.14825
45	.17955	.17326	.16727	.16159	.15619
46	.18838	.18194	.17582	.16999	.16445
47	.19751	.19093	.18467	.17870	.17302
48	.20698	.20026	.19386	.18776	.18194
49	.21676	.20991	.20338	.19715	.19119
50	.22689	.21991	.21325	.20689	.20080
51	.23732	.23023	.22344	.21695	.21074
52	.24808	.24086	.23396	.22735	.22102
53	.25914	.25181	.24479	.23807	.23252
54	.27047	.26304	.25591	.24908	.25372
55	.28208	.27455	.26733	.26039	.25372
56	.29395	.28633	.27901	.27197	.26521
57	.30610	.29840	.29099	.28386	.27700
58	.31851	.31074	.30325	.29604	.28909
59	.33122	.32337	.31581	.30853	.30150
60	.34420	.33630	.32867	.32132	.31422
61	.35748	.34953	.34185	.33444	.32727
62	.37106	.36307	.35535	.34788	.34066
63	.38492	.37691	.36915	.36165	.35438
64	.39905	.39102	.38324	.37571	.36841
65	.41342	.40539	.39760	.39005	.38272
66	.42803	.42000	.41221	.40465	.39731
67	.44283	.43483	.42705	.41949	.41215
68	.45784	.44987	.44211	.43457	.42724
69	.47307	.46513	.45741	.44990	.44254
70	.48851	.48063	.47296	.46549	.45821
71	.50422	.49641	.48880	.48139	.47416
72	.52018	.51246	.50493	.49758	.49042
73	.53631	.52870	.52126	.51400	.50691
74	.55247	.54497	.53764	.53048	.52347
75	.56882	.56115	.55393	.54687	.53997
76	.58439	.57714	.57005	.56311	.55632
77	.60005	.59294	.58599	.57917	.57249
78	.61551	.60856	.60174	.59506	.58851
79	.63084	.62405	.61739	.61085	.60443
80	.64609	.63946	.63296	.62657	.62030
81	.66114	.65469	.64835	.64213	.63602
82	.67589	.66963	.66347	.65742	.65146
83	.69037	.68429	.67831	.67243	.66664
84	.70463	.69875	.69296	.68726	.68165
85	.71872	.71304	.70745	.70194	.69651
86	.73233	.72685	.72146	.71614	.71089
87	.74507	.73978	.73458	.72944	.72438
88	.75691	.75181	.74679	.74183	.73694
89	.76810	.76319	.75834	.75355	.74883
90	.77897	.77424	.76957	.76496	.76040
91	.78945	.78490	.78040	.77596	.77158
92	.79919	.79481	.79048	.78621	.78198
93	.80801	.80380	.79963	.79550	.79143
94	.81587	.81180	.80777	.80379	.79985
95	.82271	.81877	.81487	.81100	.80719
96	.82846	.82462	.82083	.81707	.81335
97	.83360	.82985	.82615	.82248	.81885
98	.83808	.83441	.83079	.82720	.82365
99	.84228	.83869	.83514	.83163	.82815
100	.84645	.84294	.83947	.83603	.83262
101	.85012	.84668	.84327	.83988	.83653

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	7.2%	7.4%	7.6%	7.8%	8.0%
102	.85409	.85072	.84737	.84405	.84077
103	.85917	.85588	.85262	.84939	.84619
104	.86403	.86083	.85765	.85449	.85136
105	.87136	.86829	.86524	.86221	.85921
106	.88315	.88032	.87750	.87470	.87192
107	.89949	.89700	.89452	.89206	.88961
108	.92511	.92321	.92132	.91944	.91757
109	.96642	.96555	.96468	.96382	.96296

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	8.2%	8.4%	8.6%	8.8%	9.0%
0	.03305	.03230	.03161	.03098	.03040
1	.01523	.01444	.01372	.01307	.01247
2	.01520	.01438	.01362	.01294	.01230
3	.01557	.01470	.01391	.01319	.01253
4	.01613	.01522	.01439	.01363	.01294
5	.01687	.01591	.01504	.01424	.01351
6	.01774	.01674	.01582	.01498	.01421
7	.01871	.01766	.01670	.01581	.01500
8	.01980	.01870	.01769	.01676	.01591
9	.02104	.01989	.01883	.01785	.01695
10	.02241	.02120	.02009	.01906	.01812
11	.02394	.02267	.02150	.02042	.01943
12	.02560	.02427	.02305	.02192	.02088
13	.02734	.02595	.02467	.02349	.02240
14	.02912	.02766	.02632	.02509	.02394
15	.03087	.02935	.02795	.02666	.02546
16	.03257	.03099	.02952	.02817	.02691
17	.03423	.03257	.03104	.02962	.02831
18	.03586	.03414	.03253	.03105	.02967
19	.03752	.03572	.03404	.03249	.03105
20	.03925	.03737	.03562	.03399	.03248
21	.04107	.03910	.03727	.03557	.03398
22	.04297	.04091	.03899	.03722	.03556
23	.04498	.04283	.04083	.03897	.03723
24	.04715	.04491	.04282	.04087	.03905
25	.04953	.04718	.04499	.04295	.04105
26	.05213	.04968	.04740	.04527	.04327
27	.05499	.05243	.05005	.04782	.04573
28	.05811	.05545	.05295	.05062	.04844
29	.06146	.05868	.05608	.05365	.05136
30	.06506	.06217	.05945	.05691	.05452
31	.06888	.06586	.06303	.06038	.05789
32	.07295	.06981	.06687	.06410	.06149
33	.07728	.07401	.07095	.06806	.06535
34	.08185	.07846	.07527	.07227	.06944
35	.08671	.08319	.07988	.07675	.07380
36	.09184	.08819	.08475	.08150	.07843
37	.09725	.09347	.08989	.08652	.08332
38	.10293	.09901	.09531	.09180	.08848
39	.10889	.10483	.10099	.09736	.09391
40	.11514	.11094	.10697	.10320	.09963
41	.12168	.11735	.11324	.10934	.10564
42	.12856	.12409	.11984	.11581	.11197
43	.13574	.13113	.12675	.12258	.11862
44	.14325	.13850	.13398	.12967	.12558

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	8.2%	8.4%	8.6%	8.8%	9.0%
45 ....	.15105	.14616	.14150	.13706	.13283
46 ....	.15917	.15414	.14935	.14478	.14041
47 ....	.16760	.16244	.15751	.15280	.14831
48 ....	.17639	.17109	.16602	.16119	.15656
49 ....	.18551	.18007	.17488	.16991	.16516
50 ....	.19499	.18942	.18410	.17900	.17412
51 ....	.20480	.19911	.19366	.18844	.18343
52 ....	.21495	.20914	.20357	.19822	.19309
53 ....	.22544	.21951	.21381	.20835	.20309
54 ....	.23622	.23018	.22437	.21878	.21341
55 ....	.24732	.24116	.23524	.22954	.22406
56 ....	.25870	.25244	.24641	.24060	.23501
57 ....	.27040	.26404	.25791	.25200	.24630
58 ....	.28239	.27594	.26971	.26370	.25791
59 ....	.29472	.28817	.28186	.27576	.26987
60 ....	.30736	.30074	.29434	.28816	.28218
61 ....	.32035	.31365	.30718	.30092	.29486
62 ....	.33368	.32692	.32038	.31405	.30791
63 ....	.34735	.34054	.33394	.32754	.32134
64 ....	.36133	.35448	.34783	.34138	.33512
65 ....	.37562	.36873	.36204	.35554	.34924
66 ....	.39019	.38327	.37655	.37002	.36367
67 ....	.40502	.39809	.39134	.38479	.37841
68 ....	.42011	.41317	.40642	.39985	.39345
69 ....	.43547	.42854	.42179	.41522	.40882
70 ....	.45112	.44421	.43748	.43091	.42451
71 ....	.46711	.46023	.45352	.44698	.44059
72 ....	.48342	.47659	.46992	.46341	.45705
73 ....	.49998	.49321	.48660	.48014	.47382
74 ....	.51663	.50994	.50339	.49699	.49073
75 ....	.53322	.52661	.52014	.51381	.50762
76 ....	.54967	.54315	.53678	.53053	.52440
77 ....	.56595	.55954	.55326	.54710	.54106
78 ....	.58209	.57579	.56961	.56355	.55761
79 ....	.59814	.59196	.58590	.57995	.57410
80 ....	.61415	.60810	.60217	.59633	.59060
81 ....	.63001	.62410	.61830	.61260	.60699
82 ....	.64561	.63985	.63419	.62862	.62314
83 ....	.66095	.65535	.64983	.64441	.63907
84 ....	.67612	.67068	.66533	.66005	.65486
85 ....	.69116	.68589	.68070	.67559	.67055
86 ....	.70573	.70063	.69561	.69066	.68578
87 ....	.71939	.71446	.70961	.70481	.70009
88 ....	.73211	.72735	.72265	.71801	.71343
89 ....	.74417	.73956	.73501	.73053	.72609
90 ....	.75590	.75146	.74707	.74273	.73845
91 ....	.76724	.76296	.75873	.75454	.75041
92 ....	.77781	.77368	.76960	.76556	.76158
93 ....	.78740	.78342	.77948	.77558	.77173
94 ....	.79596	.79210	.78829	.78452	.78079
95 ....	.80341	.79967	.79597	.79231	.78869
96 ....	.80967	.80603	.80242	.79885	.79532
97 ....	.81526	.81170	.80818	.80470	.80125
98 ....	.82013	.81665	.81320	.80979	.80641
99 ....	.82470	.82129	.81791	.81456	.81125
100 ..	.82924	.82590	.82258	.81930	.81605
101 ..	.83322	.82993	.82667	.82344	.82024
102 ..	.83751	.83428	.83108	.82791	.82477
103 ..	.84301	.83986	.83674	.83365	.83058
104 ..	.84826	.84518	.84213	.83910	.83610
105 ..	.85623	.85327	.85033	.84741	.84452
106 ..	.86915	.86641	.86369	.86098	.85829
107 ..	.88718	.88476	.88236	.87997	.87759
108 ..	.91571	.91385	.91201	.91017	.90834
109 ..	.96211	.96125	.96041	.95956	.95872

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	9.2%	9.4%	9.6%	9.8%	10.0%
0 .....	.02987	.02938	.02893	.02851	.02812
1 .....	.01192	.01141	.01094	.01051	.01012
2 .....	.01173	.01119	.01070	.01025	.00983
3 .....	.01192	.01136	.01084	.01036	.00992
4 .....	.01229	.01170	.01116	.01066	.01019
5 .....	.01283	.01221	.01164	.01111	.01062
6 .....	.01350	.01284	.01224	.01168	.01116
7 .....	.01425	.01356	.01292	.01233	.01178
8 .....	.01512	.01439	.01372	.01309	.01252
9 .....	.01612	.01535	.01464	.01398	.01337
10 .....	.01724	.01644	.01569	.01499	.01435
11 ....	.01851	.01766	.01688	.01615	.01547
12 ....	.01991	.01902	.01819	.01742	.01671
13 ....	.02139	.02045	.01958	.01877	.01802
14 ....	.02288	.02190	.02098	.02013	.01934
15 ....	.02435	.02331	.02235	.02146	.02063
16 ....	.02575	.02466	.02366	.02272	.02185
17 ....	.02709	.02595	.02490	.02391	.02300
18 ....	.02839	.02721	.02610	.02507	.02410
19 ....	.02971	.02846	.02730	.02621	.02520
20 ....	.03108	.02977	.02855	.02741	.02635
21 ....	.03251	.03114	.02986	.02866	.02755
22 ....	.03402	.03258	.03123	.02998	.02880
23 ....	.03562	.03410	.03269	.03137	.03014
24 ....	.03735	.03577	.03428	.03290	.03159
25 ....	.03927	.03761	.03605	.03459	.03322
26 ....	.04141	.03966	.03803	.03649	.03505
27 ....	.04377	.04194	.04023	.03861	.03710
28 ....	.04639	.04447	.04267	.04098	.03938
29 ....	.04922	.04721	.04532	.04354	.04187
30 ....	.05228	.05017	.04819	.04633	.04457
31 ....	.05554	.05334	.05126	.04930	.04746
32 ....	.05904	.05674	.05456	.05251	.05058
33 ....	.06279	.06038	.05810	.05595	.05392
34 ....	.06677	.06435	.06187	.05962	.05750
35 ....	.07102	.06839	.06590	.06355	.06132
36 ....	.07553	.07278	.07019	.06773	.06540
37 ....	.08030	.07745	.07474	.07217	.06974
38 ....	.08534	.08237	.07955	.07687	.07433
39 ....	.09065	.08755	.08462	.08182	.07917
40 ....	.09624	.09302	.08996	.08706	.08429
41 ....	.10212	.09878	.09560	.09258	.08970
42 ....	.10833	.10486	.10156	.09842	.09543
43 ....	.11484	.11125	.10783	.10456	.10145
44 ....	.12167	.11795	.11441	.11102	.10779
45 ....	.12880	.12495	.12128	.11777	.11442
46 ....	.13625	.13227	.12847	.12484	.12137
47 ....	.14402	.13991	.13599	.13223	.12863
48 ....	.15214	.14791	.14385	.13997	.13626
49 ....	.16060	.15625	.15207	.14806	.14422
50 ....	.16944	.16496	.16065	.15653	.15257
51 ....	.17862	.17401	.16959	.16534	.16126
52 ....	.18816	.18343	.17888	.17451	.17031
53 ....	.19805	.19320	.18853	.18404	.17972
54 ....	.20825	.20328	.19850	.19390	.18946
55 ....	.21878	.21370	.20881	.20409	.19954
56 ....	.22963	.22443	.21943	.21460	.20994
57 ....	.24081	.23551	.23040	.22546	.22069
58 ....	.25231	.24691	.24170	.23665	.23178
59 ....	.26418	.25868	.25336	.24822	.24325
60 ....	.27640	.27081	.26540	.26016	.25509
61 ....	.28899	.28332	.27782	.27249	.26733
62 ....	.30197	.29622	.29064	.28523	.27998
63 ....	.31533	.30950	.30385	.29836	.29304
64 ....	.32905	.32316	.31743	.31188	.30648
65 ....	.34311	.33716	.33138	.32576	.32030

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	9.2%	9.4%	9.6%	9.8%	10.0%
66 ....	.35751	.35151	.34568	.34001	.33449
67 ....	.37221	.36618	.36030	.35459	.34902
68 ....	.38723	.38116	.37526	.36950	.36390
69 ....	.40257	.39649	.39056	.38478	.37914
70 ....	.41826	.41217	.40623	.40043	.39478
71 ....	.43435	.42827	.42233	.41652	.41086
72 ....	.45084	.44478	.43885	.43305	.42739
73 ....	.46765	.46161	.45571	.44994	.44429
74 ....	.48460	.47861	.47274	.46700	.46138
75 ....	.50155	.49561	.48979	.48409	.47851
76 ....	.51841	.51253	.50677	.50112	.49559
77 ....	.53514	.52934	.52364	.51806	.51258
78 ....	.55177	.54605	.54043	.53492	.52951
79 ....	.56837	.56273	.55720	.55177	.54643
80 ....	.58497	.57944	.57401	.56866	.56341
81 ....	.60148	.59606	.59073	.58548	.58033
82 ....	.61775	.61245	.60723	.60210	.59705
83 ....	.63381	.62863	.62354	.61852	.61358
84 ....	.64974	.64470	.63973	.63484	.63002
85 ....	.66558	.66068	.65586	.65110	.64641
86 ....	.68096	.67622	.67154	.66692	.66236
87 ....	.69542	.69082	.68628	.68180	.67738
88 ....	.70991	.70545	.70105	.69670	.69241
89 ....	.72442	.71999	.71562	.71131	.70704
90 ....	.73893	.73452	.73017	.72587	.72162
91 ....	.75344	.74905	.74471	.74041	.73616
92 ....	.76795	.76357	.75924	.75494	.75069
93 ....	.78246	.77809	.77382	.76956	.76531
94 ....	.79697	.79261	.78836	.78411	.77986
95 ....	.81148	.80713	.80288	.79863	.79438
96 ....	.82599	.82164	.81739	.81314	.80889
97 ....	.84050	.83615	.83190	.82765	.82340
98 ....	.85501	.85066	.84641	.84216	.83791
99 ....	.86952	.86517	.86092	.85667	.85242
100 ..	.88403	.87968	.87543	.87118	.86693
101 ..	.89854	.89419	.88994	.88569	.88144
102 ..	.91305	.90870	.90445	.90020	.89595
103 ..	.92756	.92321	.91896	.91471	.91046
104 ..	.94207	.93772	.93347	.92922	.92497
105 ..	.95658	.95223	.94798	.94373	.93948
106 ..	.97109	.96674	.96249	.95824	.95399
107 ..	.98560	.98125	.97699	.97274	.96849
108 ..	.99999	.99564	.99139	.98714	.98289
109 ..	1.01440	1.01005	1.00580	1.00155	0.99730

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	10.2%	10.4%	10.6%	10.8%	11.0%
0 .....	.02776	.02743	.02712	.02682	.02655
1 .....	.00975	.00941	.00909	.00880	.00852
2 .....	.00945	.00909	.00875	.00844	.00816
3 .....	.00952	.00914	.00879	.00846	.00815
4 .....	.00976	.00936	.00899	.00865	.00832
5 .....	.01016	.00974	.00935	.00898	.00864
6 .....	.01068	.01023	.00981	.00943	.00907
7 .....	.01128	.01080	.01036	.00995	.00957
8 .....	.01198	.01148	.01101	.01058	.01017

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	10.2%	10.4%	10.6%	10.8%	11.0%
9 .....	.01281	.01228	.01179	.01133	.01090
10 ....	.01375	.01319	.01267	.01219	.01173
11 ....	.01483	.01425	.01370	.01318	.01270
12 ....	.01604	.01542	.01484	.01430	.01379
13 ....	.01732	.01666	.01605	.01548	.01494
14 ....	.01860	.01792	.01727	.01667	.01610
15 ....	.01986	.01913	.01845	.01782	.01723
16 ....	.02103	.02027	.01956	.01889	.01827
17 ....	.02214	.02134	.02059	.01989	.01923
18 ....	.02320	.02236	.02157	.02084	.02014
19 ....	.02426	.02337	.02254	.02177	.02104
20 ....	.02536	.02442	.02355	.02273	.02197
21 ....	.02650	.02552	.02460	.02374	.02293
22 ....	.02770	.02667	.02570	.02479	.02394
23 ....	.02898	.02789	.02687	.02591	.02501
24 ....	.03037	.02923	.02815	.02714	.02619
25 ....	.03194	.03073	.02960	.02853	.02752
26 ....	.03370	.03243	.03123	.03010	.02904
27 ....	.03568	.03434	.03307	.03188	.03076
28 ....	.03789	.03647	.03514	.03389	.03271
29 ....	.04029	.03880	.03740	.03608	.03483
30 ....	.04291	.04135	.03997	.03864	.03736
31 ....	.04572	.04407	.04252	.04105	.03966
32 ....	.04875	.04702	.04538	.04384	.04237
33 ....	.05200	.05019	.04847	.04684	.04530
34 ....	.05548	.05358	.05177	.05006	.04843
35 ....	.05921	.05722	.05532	.05352	.05181
36 ....	.06319	.06110	.05911	.05722	.05543
37 ....	.06743	.06524	.06315	.06117	.05929
38 ....	.07191	.06962	.06744	.06536	.06338
39 ....	.07665	.07425	.07197	.06989	.06773
40 ....	.08166	.07916	.07677	.07450	.07233
41 ....	.08696	.08434	.08185	.07947	.07721
42 ....	.09257	.08985	.08725	.08477	.08239
43 ....	.09848	.09564	.09293	.09034	.08787
44 ....	.10470	.10175	.09893	.09623	.09365
45 ....	.11121	.10815	.10522	.10241	.09972
46 ....	.11805	.11486	.11182	.10890	.10610
47 ....	.12519	.12189	.11873	.11569	.11279
48 ....	.13269	.12927	.12600	.12285	.11983
49 ....	.14054	.13600	.13261	.12935	.12621
50 ....	.14876	.14511	.14160	.13822	.13497
51 ....	.15734	.15356	.14994	.14645	.14309
52 ....	.16627	.16238	.15864	.15504	.15156
53 ....	.17557	.17156	.16770	.16399	.16040
54 ....	.18519	.18107	.17710	.17327	.16957
55 ....	.19515	.19092	.18684	.18290	.17909
56 ....	.20544	.20110	.19691	.19286	.18894
57 ....	.21609	.21164	.20734	.20318	.19916
58 ....	.22707	.22252	.21811	.21385	.20972
59 ....	.23844	.23378	.22928	.22491	.22068
60 ....	.25018	.24543	.24082	.23636	.23203
61 ....	.26233	.25749	.25279	.24823	.24381
62 ....	.27490	.26996	.26517	.26052	.25601
63 ....	.28787	.28286	.27798	.27325	.26865
64 ....	.30124	.29615	.29120	.28639	.28171
65 ....	.31500	.30983	.30481	.29993	.29517
66 ....	.32912	.32390	.31881	.31386	.30904
67 ....	.34360	.33832	.33318	.32817	.32328
68 ....	.35843	.35311	.34791	.34285	.33791
69 ....	.37365	.36828	.36305	.35794	.35296
70 ....	.38925	.38386	.37860	.37346	.36844
71 ....	.40532	.39991	.39463	.38946	.38442
72 ....	.42185	.41644	.41115	.40597	.40091
7343876	.43336	.42807	.42289	.41782
7445588	.45050	.44522	.44005	.43499

Internal Revenue Service, Treasury

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	10.2%	10.4%	10.6%	10.8%	11.0%
75 ....	.47304	.46769	.46244	.45729	.45225
76 ....	.49016	.48485	.47963	.47451	.46949
77 ....	.50721	.50193	.49676	.49168	.48670
78 ....	.52419	.51898	.51385	.50882	.50388
79 ....	.54119	.53604	.53097	.52600	.52111
80 ....	.55825	.55318	.54819	.54328	.53846
81 ....	.57526	.57027	.56536	.56053	.55578
82 ....	.59208	.58718	.58236	.57762	.57295
83 ....	.60871	.60392	.59920	.59455	.58997
84 ....	.62527	.62059	.61597	.61143	.60695
85 ....	.64179	.63723	.63273	.62830	.62393
86 ....	.65787	.65344	.64907	.64475	.64050
87 ....	.67302	.66871	.66446	.66026	.65612
88 ....	.68717	.68298	.67885	.67477	.67074
89 ....	.70063	.69656	.69255	.68858	.68466
90 ....	.71380	.70986	.70597	.70212	.69831
91 ....	.72659	.72278	.71901	.71528	.71160
92 ....	.73856	.73488	.73123	.72762	.72405
93 ....	.74947	.74590	.74236	.73887	.73541
94 ....	.75922	.75575	.75233	.74893	.74557
95 ....	.76773	.76436	.76102	.75772	.75445
96 ....	.77487	.77158	.76832	.76510	.76190
97 ....	.78125	.77803	.77485	.77169	.76856
98 ....	.78681	.78365	.78052	.77742	.77435
99 ....	.79201	.78891	.78583	.78279	.77977
100 ..	.79717	.79412	.79111	.78811	.78515
101 ..	.80165	.79865	.79568	.79273	.78981
102 ..	.80648	.80353	.80060	.79769	.79481
103 ..	.81271	.80982	.80695	.80411	.80129
104 ..	.81858	.81574	.81292	.81013	.80736
105 ..	.82471	.82187	.81904	.81625	.81349
106 ..	.83124	.82839	.82554	.82273	.81993
107 ..	.83827	.83532	.83243	.82958	.82675
108 ..	.84580	.84275	.83981	.83691	.83403
109 ..	.85383	.85068	.84778	.84492	.84209

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	11.2%	11.4%	11.6%	11.8%	12.0%
0 .....	.02630	.02606	.02583	.02562	.02542
1 .....	.00827	.00803	.00780	.00759	.00739
2 .....	.00789	.00763	.00740	.00718	.00697
3 .....	.00787	.00760	.00736	.00712	.00690
4 .....	.00802	.00774	.00748	.00723	.00700
5 .....	.00832	.00802	.00774	.00748	.00724
6 .....	.00873	.00841	.00812	.00784	.00758
7 .....	.00921	.00888	.00856	.00827	.00799
8 .....	.00979	.00944	.00910	.00879	.00850
9 .....	.01049	.01012	.00976	.00943	.00912
10 .....	.01131	.01091	.01053	.01018	.00985
11 .....	.01225	.01183	.01143	.01106	.01070
12 .....	.01331	.01286	.01244	.01205	.01168
13 .....	.01444	.01397	.01352	.01311	.01271
14 .....	.01558	.01508	.01461	.01417	.01375
15 .....	.01667	.01614	.01565	.01519	.01475
16 .....	.01768	.01713	.01661	.01612	.01566
17 .....	.01862	.01803	.01749	.01697	.01649

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	11.2%	11.4%	11.6%	11.8%	12.0%
18 ....	.01949	.01888	.01831	.01776	.01725
19 ....	.02035	.01971	.01910	.01853	.01799
20 ....	.02124	.02056	.01992	.01932	.01875
21 ....	.02217	.02145	.02078	.02014	.01954
22 ....	.02313	.02238	.02166	.02099	.02035
23 ....	.02416	.02336	.02261	.02190	.02122
24 ....	.02529	.02445	.02365	.02290	.02218
25 ....	.02657	.02568	.02484	.02404	.02328
26 ....	.02804	.02710	.02620	.02536	.02456
27 ....	.02970	.02870	.02776	.02686	.02601
28 ....	.03159	.03053	.02953	.02858	.02768
29 ....	.03365	.03253	.03147	.03047	.02951
30 ....	.03591	.03473	.03361	.03255	.03154
31 ....	.03834	.03709	.03591	.03478	.03372
32 ....	.04098	.03966	.03841	.03722	.03610
33 ....	.04383	.04244	.04112	.03987	.03867
34 ....	.04689	.04543	.04403	.04271	.04145
35 ....	.05019	.04865	.04718	.04578	.04445
36 ....	.05372	.05210	.05055	.04907	.04767
37 ....	.05749	.05578	.05416	.05260	.05112
38 ....	.06150	.05970	.05799	.05636	.05480
39 ....	.06575	.06387	.06207	.06035	.05871
40 ....	.07026	.06828	.06639	.06459	.06286
41 ....	.07504	.07297	.07099	.06909	.06728
42 ....	.08013	.07796	.07589	.07390	.07200
43 ....	.08550	.08323	.08106	.07898	.07699
44 ....	.09118	.08881	.08654	.08437	.08228
45 ....	.09714	.09467	.09230	.09003	.08784
46 ....	.10341	.10084	.09837	.09599	.09371
47 ....	.10999	.10731	.10473	.10226	.09988
48 ....	.11693	.11414	.11145	.10888	.10639
49 ....	.12420	.12130	.11852	.11583	.11325
50 ....	.13185	.12884	.12595	.12316	.12047
51 ....	.13985	.13674	.13373	.13084	.12805
52 ....	.14822	.14499	.14188	.13888	.13598
53 ....	.15695	.15361	.15039	.14729	.14428
54 ....	.16601	.16256	.15924	.15602	.15292
55 ....	.17542	.17186	.16843	.16511	.16190
56 ....	.18516	.18150	.17796	.17454	.17122
57 ....	.19527	.19150	.18786	.18433	.18091
58 ....	.20573	.20186	.19811	.19448	.19096
59 ....	.21659	.21262	.20877	.20504	.20142
60 ....	.22784	.22377	.21982	.21599	.21227
61 ....	.23952	.23535	.23131	.22738	.22357
62 ....	.25163	.24737	.24324	.23922	.23531
63 ....	.26418	.25984	.25561	.25151	.24751
64 ....	.27716	.27273	.26842	.26423	.26015
65 ....	.29054	.28604	.28165	.27738	.27322
66 ....	.30434	.29976	.29530	.29096	.28672
67 ....	.31852	.31388	.30935	.30494	.30063
68 ....	.33310	.32840	.32381	.31933	.31496
69 ....	.34809	.34334	.33870	.33417	.32975
70 ....	.36353	.35874	.35405	.34948	.34500
71 ....	.37948	.37466	.36994	.36532	.36081
72 ....	.39595	.39111	.38636	.38172	.37718
73 ....	.41286	.40801	.40325	.39859	.39403
74 ....	.43004	.42518	.42042	.41575	.41118
75 ....	.44730	.44245	.43770	.43304	.42846
76 ....	.46457	.45974	.45500	.45035	.44579
77 ....	.48181	.47700	.47229	.46766	.46311
78 ....	.49903	.49426	.48958	.48497	.48045
79 ....	.51631	.51159	.50694	.50238	.49789
80 ....	.53371	.52905	.52446	.51994	.51550
81 ....	.55110	.54650	.54197	.53752	.53313
82 ....	.56835	.56383	.55937	.55497	.55065
83 ....	.58546	.58101	.57663	.57231	.56806

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	11.2%	11.4%	11.6%	11.8%	12.0%
84 ....	.60253	.59817	.59388	.58965	.58547
85 ....	.61961	.61536	.61116	.60703	.60294
86 ....	.63630	.63215	.62806	.62402	.62004
87 ....	.65203	.64800	.64401	.64007	.63619
88 ....	.66676	.66282	.65894	.65510	.65131
89 ....	.68079	.67696	.67318	.66944	.66574
90 ....	.69455	.69084	.68716	.68353	.67993
91 ....	.70795	.70435	.70078	.69726	.69377
92 ....	.72052	.71703	.71357	.71015	.70677
93 ....	.73198	.72860	.72524	.72192	.71864
94 ....	.74225	.73896	.73570	.73248	.72928
95 ....	.75121	.74801	.74483	.74169	.73858
96 ....	.75874	.75561	.75250	.74943	.74639
97 ....	.76546	.76240	.75936	.75635	.75336
98 ....	.77131	.76830	.76531	.76235	.75942
99 ....	.77678	.77382	.77088	.76798	.76509
100 ..	.78221	.77930	.77642	.77356	.77072
101 ..	.78691	.78404	.78119	.77837	.77557
102 ..	.79196	.78912	.78632	.78353	.78077
103 ..	.79849	.79572	.79297	.79024	.78753
104 ..	.80460	.80188	.79917	.79648	.79381
105 ..	.81408	.81143	.80881	.80620	.80361
106 ..	.82989	.82740	.82494	.82249	.82006
107 ..	.85233	.85012	.84791	.84572	.84353
108 ..	.88877	.88704	.88532	.88361	.88190
109 ..	.94964	.94883	.94803	.94723	.94643

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	12.2%	12.4%	12.6%	12.8%	13.0%
27 ....	.02521	.02445	.02373	.02304	.02239
28 ....	.02683	.02602	.02525	.02452	.02383
29 ....	.02861	.02775	.02694	.02616	.02543
30 ....	.03058	.02967	.02881	.02798	.02720
31 ....	.03270	.03174	.03082	.02995	.02911
32 ....	.03502	.03400	.03303	.03210	.03122
33 ....	.03754	.03646	.03543	.03444	.03350
34 ....	.04025	.03910	.03801	.03697	.03597
35 ....	.04318	.04197	.04081	.03971	.03865
36 ....	.04633	.04505	.04383	.04266	.04154
37 ....	.04971	.04836	.04707	.04583	.04465
38 ....	.05331	.05188	.05052	.04922	.04797
39 ....	.05714	.05564	.05420	.05282	.05150
40 ....	.06121	.05963	.05812	.05667	.05528
41 ....	.06554	.06388	.06229	.06076	.05929
42 ....	.07018	.06843	.06675	.06514	.06360
43 ....	.07508	.07324	.07148	.06979	.06817
44 ....	.08028	.07835	.07651	.07473	.07303
45 ....	.08575	.08373	.08180	.07993	.07814
46 ....	.09152	.08941	.08738	.08543	.08355
47 ....	.09759	.09539	.09326	.09122	.08926
48 ....	.10401	.10171	.09949	.09735	.09530
49 ....	.11076	.10836	.10605	.10382	.10167
50 ....	.11788	.11538	.11297	.11065	.10840
51 ....	.12535	.12276	.12025	.11782	.11548
52 ....	.13319	.13049	.12788	.12536	.12292
53 ....	.14139	.13858	.13588	.13326	.13072
54 ....	.14992	.14701	.14420	.14149	.13885
55 ....	.15880	.15579	.15288	.15006	.14733
56 ....	.16801	.16491	.16190	.15898	.15615
57 ....	.17760	.17439	.17128	.16827	.16534
58 ....	.18755	.18424	.18103	.17792	.17489
59 ....	.19790	.19450	.19119	.18798	.18486
60 ....	.20866	.20516	.20175	.19844	.19523
61 ....	.21986	.21626	.21276	.20936	.20605
62 ....	.23151	.22782	.22423	.22073	.21733
63 ....	.24362	.23984	.23616	.23257	.22908
64 ....	.25617	.25231	.24854	.24487	.24129
65 ....	.26917	.26522	.26137	.25761	.25395
66 ....	.28259	.27857	.27464	.27081	.26707
67 ....	.29643	.29233	.28833	.28443	.28061
68 ....	.31070	.30653	.30246	.29849	.29461
69 ....	.32542	.32120	.31707	.31303	.30908
70 ....	.34063	.33635	.33217	.32807	.32407
71 ....	.35639	.35207	.34784	.34370	.33965
72 ....	.37273	.36837	.36410	.35993	.35583
73 ....	.38955	.38517	.38088	.37667	.37255
74 ....	.40670	.40230	.39799	.39377	.38962
75 ....	.42398	.41958	.41526	.41102	.40686
76 ....	.44131	.43691	.43259	.42825	.42419
77 ....	.45864	.45425	.44994	.44571	.44155
78 ....	.47601	.47164	.46734	.46312	.45897
79 ....	.49348	.48914	.48487	.48067	.47654
80 ....	.51112	.50682	.50259	.49842	.49432
81 ....	.52881	.52455	.52036	.51624	.51218
82 ....	.54639	.54219	.53805	.53398	.52996
83 ....	.56386	.55973	.55566	.55164	.54768
84 ....	.58136	.57730	.57329	.56934	.56545
85 ....	.59891	.59494	.59102	.58715	.58333
86 ....	.61610	.61222	.60839	.60460	.60086
87 ....	.62335	.62856	.62481	.62111	.61746
88 ....	.64757	.64386	.64021	.63659	.63302
89 ....	.66209	.65848	.65491	.65139	.64790
90 ....	.67638	.67287	.66939	.66596	.66256
91 ....	.69032	.68691	.68353	.68019	.67689
92 ....	.70342	.70011	.69683	.69359	.69038

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	12.2%	12.4%	12.6%	12.8%	13.0%
0 .....	.02523	.02505	.02488	.02472	.02456
1 .....	.00721	.00703	.00687	.00671	.00657
2 .....	.00678	.00659	.00642	.00626	.00610
3 .....	.00670	.00650	.00632	.00615	.00599
4 .....	.00678	.00658	.00638	.00620	.00603
5 .....	.00701	.00679	.00658	.00639	.00620
6 .....	.00733	.00710	.00688	.00668	.00648
7 .....	.00733	.00748	.00725	.00703	.00682
8 .....	.00822	.00796	.00771	.00748	.00726
9 .....	.00882	.00854	.00828	.00803	.00780
10 .....	.00953	.00924	.00896	.00869	.00844
11 .....	.01037	.01006	.00976	.00948	.00922
12 .....	.01132	.01099	.01068	.01038	.01010
13 .....	.01234	.01199	.01166	.01134	.01104
14 .....	.01336	.01299	.01264	.01231	.01199
15 .....	.01434	.01395	.01358	.01323	.01289
16 .....	.01522	.01481	.01442	.01405	.01371
17 .....	.01603	.01559	.01518	.01480	.01443
18 .....	.01677	.01631	.01588	.01547	.01508
19 .....	.01748	.01700	.01654	.01611	.01570
20 .....	.01821	.01770	.01722	.01677	.01633
21 .....	.01897	.01843	.01792	.01744	.01698
22 .....	.01975	.01918	.01864	.01813	.01765
23 .....	.02059	.01998	.01941	.01887	.01836
24 .....	.02151	.02087	.02027	.01970	.01915
2502257	.02189	.02125	.02064	.02006
2602380	.02308	.02240	.02175	.02114

Internal Revenue Service, Treasury

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TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	12.2%	12.4%	12.6%	12.8%	13.0%
93 ....	.71539	.71217	.70899	.70584	.70271
94 ....	.72612	.72299	.71989	.71683	.71379
95 ....	.73550	.73245	.72943	.72643	.72347
96 ....	.74337	.74039	.73743	.73450	.73160
97 ....	.75041	.74748	.74458	.74171	.73886
98 ....	.74652	.75364	.75079	.74797	.74517
99 ....	.76224	.75941	.75660	.75382	.75106
100 ..	.76791	.76513	.76237	.75963	.75692
101 ..	.77280	.77005	.76732	.76462	.76194
102 ..	.77804	.77532	.77263	.76996	.76732
103 ..	.78485	.78218	.77954	.77692	.77432
104 ..	.79117	.78854	.78594	.78335	.78078
105 ..	.80103	.79848	.78595	.79343	.79093
106 ..	.81764	.81524	.81285	.81048	.80813
107 ..	.84137	.83921	.83706	.83493	.83281
108 ..	.88020	.87851	.87682	.87515	.87348
109 ..	.94563	.94484	.94405	.94326	.94248

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	13.2%	13.4%	13.6%	13.8%	14.0%
36 ....	.04048	.03945	.03847	.03754	.03664
37 ....	.04352	.04244	.04140	.04040	.03945
38 ....	.04677	.04563	.04453	.04347	.04246
39 ....	.05024	.04903	.04787	.04675	.04568
40 ....	.05394	.05266	.05143	.05025	.04912
41 ....	.05789	.05653	.05524	.05399	.05279
42 ....	.06212	.06069	.05932	.05800	.05674
43 ....	.06661	.06511	.06366	.06227	.06093
44 ....	.07138	.06980	.06828	.06682	.06541
45 ....	.07642	.07476	.07316	.07162	.07013
46 ....	.08174	.08000	.07832	.07670	.07514
47 ....	.08736	.08553	.08377	.08207	.08042
48 ....	.09331	.09140	.08955	.08776	.08604
49 ....	.09959	.09759	.09565	.09378	.09198
50 ....	.10624	.10414	.10212	.10016	.09827
51 ....	.11322	.11104	.10892	.10688	.10490
52 ....	.12057	.11829	.11608	.11395	.11188
53 ....	.12827	.12590	.12360	.12138	.11922
54 ....	.13631	.13384	.13145	.12913	.12689
55 ....	.14469	.14213	.13964	.13724	.13490
56 ....	.15341	.15075	.14817	.14567	.14324
57 ....	.16250	.15975	.15708	.15448	.15196
58 ....	.17196	.16911	.16634	.16365	.16104
59 ....	.18183	.17888	.17602	.17324	.17053
60 ....	.19210	.18906	.18611	.18323	.18043
61 ....	.20283	.19970	.19665	.19368	.19079
62 ....	.21402	.21079	.20766	.20460	.20162
63 ....	.22568	.22237	.21914	.21600	.21293
64 ....	.23780	.23440	.23109	.22786	.22471
65 ....	.25038	.24690	.24350	.24019	.23695
66 ....	.26342	.25986	.25638	.25298	.24967
67 ....	.27689	.27325	.26970	.26623	.26284
68 ....	.29081	.28711	.28348	.27994	.27647
69 ....	.30523	.30145	.29776	.29415	.29062
70 ....	.32015	.31632	.31257	.30890	.30530
71 ....	.33568	.33179	.32799	.32426	.32061
72 ....	.35182	.34789	.34404	.34027	.33657
73 ....	.36851	.36455	.36066	.35685	.35311
74 ....	.38555	.38156	.37765	.37381	.37004
75 ....	.40278	.39877	.39484	.39098	.38710
76 ....	.42010	.41608	.41213	.40826	.40445
77 ....	.43746	.43344	.42949	.42561	.42179
78 ....	.45489	.45088	.44693	.44305	.43923
79 ....	.47248	.46848	.46454	.46067	.45686
80 ....	.49028	.48631	.48240	.47854	.47475
82 ....	.50818	.50423	.50035	.49653	.49276
83 ....	.52600	.52210	.51826	.51447	.51074
84 ....	.54377	.53992	.53613	.53238	.52869
85 ....	.56160	.55781	.55407	.55038	.54674
86 ....	.57956	.57584	.57216	.56854	.56496
87 ....	.59717	.59353	.58993	.58638	.58287
88 ....	.61385	.61028	.60676	.60328	.59984
89 ....	.62950	.62601	.62256	.61915	.61578
90 ....	.64445	.64104	.63767	.63434	.63105
91 ....	.65920	.65588	.65259	.64934	.64612
92 ....	.67362	.67039	.66719	.66402	.66089
93 ....	.68720	.68405	.68094	.67786	.67481
94 ....	.69962	.69657	.69354	.69054	.68757
95 ....	.71078	.70780	.70485	.70193	.69903
96 ....	.72053	.71763	.71475	.71189	.70906
97 ....	.72872	.72587	.72305	.72026	.71748
98 ....	.73604	.73325	.73048	.72773	.72501
99 ....	.74239	.73964	.73692	.73422	.73154
100 ..	.74833	.74562	.74294	.74028	.73764
101 ..	.75423	.75156	.74892	.74630	.74370
102 ..	.75928	.75664	.75403	.75144	.74887

TABLE G

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	13.2%	13.4%	13.6%	13.8%	14.0%
0 .....	.02442	.02428	.02414	.02402	.02389
1 .....	.00643	.00629	.00617	.00605	.00594
2 .....	.00596	.00582	.00569	.00556	.00544
3 .....	.00583	.00569	.00555	.00542	.00529
4 .....	.00586	.00571	.00556	.00542	.00529
5 .....	.00603	.00587	.00571	.00556	.00542
6 .....	.00630	.00612	.00595	.00580	.00565
7 .....	.00663	.00644	.00626	.00610	.00594
8 .....	.00705	.00685	.00666	.00648	.00631
9 .....	.00757	.00736	.00716	.00697	.00679
10 .....	.00821	.00798	.00777	.00756	.00737
11 .....	.00896	.00872	.00850	.00828	.00807
12 .....	.00983	.00958	.00934	.00911	.00889
13 .....	.01076	.01049	.01024	.00999	.00976
14 .....	.01170	.01141	.01114	.01088	.01064
15 .....	.01258	.01228	.01200	.01172	.01147
16 .....	.01337	.01306	.01276	.01247	.01220
17 .....	.01408	.01375	.01343	.01313	.01284
18 .....	.01471	.01436	.01403	.01371	.01341
19 .....	.01531	.01494	.01459	.01426	.01394
20 .....	.01592	.01553	.01516	.01481	.01447
21 .....	.01655	.01614	.01574	.01537	.01502
22 .....	.01719	.01675	.01634	.01594	.01557
23 .....	.01787	.01741	.01697	.01655	.01615
24 .....	.01863	.01814	.01768	.01723	.01681
25 .....	.01952	.01899	.01850	.01802	.01757
26 .....	.02056	.02000	.01947	.01897	.01849
27 .....	.02177	.02118	.02061	.02008	.01956
28 .....	.02317	.02254	.02194	.02137	.02082
29 .....	.02472	.02405	.02342	.02281	.02223
30 .....	.02645	.02574	.02506	.02441	.02379
31 .....	.02832	.02756	.02684	.02615	.02549
32 .....	.03037	.02957	.02880	.02806	.02736
33 .....	.03261	.03175	.03093	.03015	.02940
34 .....	.03502	.03411	.03324	.03241	.03162
35 .....	.03764	.03668	.03576	.03488	.03403

TABLE G—Continued

Table G—Single Life, Unisex—Table Showing the Present Worth of the Remainder Interest in Property Transferred to a Pooled Income Fund Having the Yearly Rate of Return Shown—Applicable for Transfers After November 30, 1983, and Before May 1, 1989

(1) Age	(2) Yearly rate of return				
	13.2%	13.4%	13.6%	13.8%	14.0%
102 ..	.76469	.76209	.75950	.75694	.75440
103 ..	.77174	.76918	.76664	.76413	.76163
104 ..	.77824	.77571	.77320	.77071	.76824
105 ..	.78845	.78599	.78354	.78111	.77870
106 ..	.80579	.80346	.80115	.79885	.79657
107 ..	.83070	.82860	.82652	.82444	.82238
108 ..	.87182	.87016	.86852	.86688	.86525
109 ..	.94170	.94092	.94014	.93937	.93860

(e) *Present value of the remainder interest in the case of transfers to pooled income funds for which the valuation date is after April 30, 1989, and before May 1, 1999—(1) In general.* In the case of transfers to pooled income funds for which the valuation date is after April 30, 1989, and before May 1, 1999, the present value of a remainder interest is determined under this section. See, however, § 1.7520-3(b) (relating to exceptions to the use of prescribed tables under certain circumstances). The present value of a remainder interest that is dependent on the termination of the life of one individual is computed by the use of Table S in paragraph (e)(5) of this section. For purposes of the computations under this section, the age of an individual is the age at the individual's nearest birthday. If the valuation date of a transfer to a pooled income fund is after April 30, 1989, and before June 10, 1994, a transferor can rely on Notice 89-24, 1989-1 C.B. 660, or Notice 89-60, 1989-1 C.B. 700, in valuing the transferred interest. (See § 601.601(d)(2)(ii)(b) of this chapter.)

(2) *Present value of a remainder interest.* The present value of a remainder interest in property transferred to a pooled income fund is computed on the basis of—

(i) Life contingencies determined from the values of l_x that are set forth in Table 80CNSMT in § 20.2031-7A(e)(4) of this chapter (Estate Tax Regulations); and

(ii) Discount at a rate of interest, compounded annually, equal to the highest yearly rate of return of the pooled income fund for the 3 taxable years immediately preceding its taxable year in which the transfer of prop-

erty to the fund is made. The provisions of § 1.642(c)-6(c) apply for determining the yearly rate of return. However, where the taxable year is less than 12 months, the provisions of § 1.642(c)-6(e)(3)(ii) apply for the determining the yearly rate of return.

(3) *Pooled income funds in existence less than 3 taxable years.* The provisions of § 1.642(c)-6(e)(4) apply for determining the highest yearly rate of return when the pooled income fund has been in existence less than three taxable years.

(4) *Computation of value of remainder interest.* The factor that is used in determining the present value of a remainder interest that is dependent on the termination of the life of one individual is the factor from Table S in paragraph (e)(5) of this section under the appropriate yearly rate of return opposite the number that corresponds to the age of the individual upon whose life the value of the remainder interest is based. Table S in paragraph (e)(5) of this section includes factors for yearly rates of return from 4.2 to 14 percent. Many actuarial factors not contained in Table S in paragraph (e)(5) of this section are contained in Table S in Internal Revenue Service Publication 1457, "Actuarial Values, Alpha Volume," (8-89). Publication 1457 is no longer available for purchase from the Superintendent of Documents, United States Government Printing Office, Washington, DC 20402. However, pertinent factors in this publication may be obtained by a written request to: CC:DOM:CORP:R (IRS Publication 1457), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044. For other situations, see § 1.642(c)-6(b). If the yearly rate of return is a percentage that is between the yearly rates of return for which factors are provided, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the fair market value of the property on the valuation date by the appropriate remainder factor. For an example of a computation of the present value of a remainder interest requiring a linear interpolation adjustment, see § 1.642(c)-6(e)(5).

(5) *Actuarial tables.* In the case of transfers for which the valuation date

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is after April 30, 1989, and before May 1, 1999, the present value of a remainder interest dependent on the termination of one life in the case of a transfer to a pooled income fund is determined by use of the following tables:

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS
[Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
0	.07389	.06749	.06188	.05695	.05261	.04879	.04541	.04243	.03978	.03744
1	.06494	.05832	.05250	.04738	.04287	.03889	.03537	.03226	.02950	.02705
2	.06678	.05999	.05401	.04874	.04410	.03999	.03636	.03314	.03028	.02773
3	.06897	.06200	.05587	.05045	.04567	.04143	.03768	.03435	.03139	.02875
4	.07139	.06425	.05796	.05239	.04746	.04310	.03922	.03578	.03271	.02998
5	.07401	.06669	.06023	.05451	.04944	.04494	.04094	.03738	.03421	.03137
6	.07677	.06928	.06265	.05677	.05156	.04692	.04279	.03911	.03583	.03289
7	.07968	.07201	.06521	.05918	.05381	.04903	.04477	.04097	.03757	.03453
8	.08274	.07489	.06792	.06172	.05621	.05129	.04689	.04297	.03945	.03630
9	.08597	.07794	.07079	.06443	.05876	.05370	.04917	.04511	.04148	.03821
10	.08936	.08115	.07383	.06730	.06147	.05626	.05159	.04741	.04365	.04027
11	.09293	.08453	.07704	.07035	.06436	.05900	.05419	.04988	.04599	.04250
12	.09666	.08807	.08040	.07354	.06739	.06188	.05693	.05248	.04847	.04486
13	.10049	.09172	.08387	.07684	.07053	.06487	.05977	.05518	.05104	.04731
14	.10437	.09541	.08738	.08017	.07370	.06788	.06263	.05791	.05364	.04978
15	.10827	.09912	.09090	.08352	.07688	.07090	.06551	.06064	.05623	.05225
16	.11220	.10285	.09445	.08689	.08008	.07394	.06839	.06337	.05883	.05472
17	.11615	.10661	.09802	.09028	.08330	.07699	.07129	.06612	.06144	.05719
18	.12017	.11043	.10165	.09373	.08656	.08009	.07422	.06890	.06408	.05969
19	.12428	.11434	.10537	.09726	.08992	.08327	.07724	.07177	.06679	.06226
20	.12850	.11836	.10919	.10089	.09337	.08654	.08035	.07471	.06959	.06492
21	.13282	.12248	.11311	.10462	.09692	.08991	.08355	.07775	.07247	.06765
22	.13728	.12673	.11717	.10848	.10059	.09341	.08686	.08090	.07546	.07049
23	.14188	.13113	.12136	.11248	.10440	.09703	.09032	.08418	.07858	.07345
24	.14667	.13572	.12575	.11667	.10839	.10084	.09395	.08764	.08187	.07659
25	.15167	.14051	.13034	.12106	.11259	.10486	.09778	.09130	.08536	.07991
26	.15690	.14554	.13517	.12569	.11703	.10910	.10184	.09518	.08907	.08346
27	.16237	.15081	.14024	.13056	.12171	.11359	.10614	.09930	.09302	.08724
28	.16808	.15632	.14555	.13567	.12662	.11831	.11068	.10366	.09720	.09125
29	.17404	.16208	.15110	.14104	.13179	.12329	.11547	.10827	.10163	.09551
30	.18025	.16808	.15692	.14665	.13721	.12852	.12051	.11313	.10631	.10002
31	.18672	.17436	.16300	.15255	.14291	.13403	.12584	.11827	.11127	.10480
32	.19344	.18090	.16935	.15870	.14888	.13980	.13142	.12367	.11650	.10985
33	.20044	.18772	.17598	.16514	.15513	.14587	.13730	.12936	.12201	.11519
34	.20770	.19480	.18287	.17185	.16165	.15221	.14345	.13533	.12780	.12080
35	.21522	.20215	.19005	.17884	.16846	.15883	.14989	.14159	.13388	.12670
36	.22299	.20974	.19747	.18609	.17552	.16571	.15660	.14812	.14022	.13287
37	.23101	.21760	.20516	.19360	.18286	.17288	.16358	.15492	.14685	.13933
38	.23928	.22572	.21311	.20139	.19048	.18032	.17085	.16201	.15377	.14607
39	.24780	.23409	.22133	.20945	.19837	.18804	.17840	.16939	.16097	.15310
40	.25658	.24273	.22982	.21778	.20654	.19605	.18624	.17706	.16847	.16043
41	.26560	.25163	.23858	.22639	.21499	.20434	.19436	.18502	.17627	.16806
42	.27486	.26076	.24758	.23525	.22370	.21289	.20276	.19326	.18434	.17597
43	.28435	.27013	.25683	.24436	.23268	.22172	.21143	.20177	.19270	.18416
44	.29407	.27975	.26633	.25373	.24191	.23081	.22038	.21057	.20134	.19265
45	.30402	.28961	.27608	.26337	.25142	.24019	.22962	.21966	.21028	.20144
46	.31420	.29970	.28608	.27326	.26120	.24983	.23913	.22904	.21951	.21053
47	.32460	.31004	.29632	.28341	.27123	.25975	.24892	.23870	.22904	.21991
48	.33521	.32058	.30679	.29379	.28151	.26992	.25897	.24862	.23883	.22957
49	.34599	.33132	.31746	.30438	.29201	.28032	.26926	.25879	.24888	.23949
50	.35695	.34224	.32833	.31518	.30273	.29094	.27994	.26921	.25918	.24966
51	.36809	.35335	.33940	.32619	.31367	.30180	.29055	.27987	.26973	.26010
52	.37944	.36468	.35070	.33744	.32486	.31292	.30158	.29081	.28057	.27083
53	.39098	.37622	.36222	.34892	.33629	.32429	.31288	.30203	.29170	.28186
54	.40269	.38794	.37393	.36062	.34795	.33590	.32442	.31349	.30308	.29316
55	.41457	.39985	.38585	.37252	.35983	.34774	.33621	.32522	.31474	.30473
56	.42662	.41194	.39796	.38464	.37193	.35981	.34824	.33720	.32666	.31658
57	.43884	.42422	.41028	.39697	.38426	.37213	.36053	.34945	.33885	.32872
58	.45123	.43668	.42279	.40951	.39682	.38468	.37307	.36196	.35132	.34114
59	.46377	.44931	.43547	.42224	.40958	.39745	.38584	.37471	.36405	.35383
60	.47643	.46206	.44830	.43513	.42250	.41040	.39880	.38767	.37699	.36674
61	.48916	.47491	.46124	.44814	.43556	.42350	.41192	.40080	.39012	.37985
62	.50196	.48783	.47427	.46124	.44874	.43672	.42518	.41408	.40340	.39314
63	.51480	.50081	.48736	.47444	.46201	.45006	.43856	.42749	.41684	.40658
64	.52770	.51386	.50054	.48773	.47540	.46352	.45208	.44105	.43043	.42019

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
65	.54069	.52701	.51384	.50115	.48892	.47713	.46577	.45480	.44422	.43401
66	.55378	.54029	.52727	.51472	.50262	.49093	.47965	.46876	.45824	.44808
67	.56697	.55368	.54084	.52845	.51648	.50491	.49373	.48293	.47248	.46238
68	.58026	.56717	.55453	.54231	.53049	.51905	.50800	.49729	.48694	.47691
69	.59358	.58072	.56828	.55624	.54459	.53330	.52238	.51179	.50154	.49160
70	.60689	.59427	.58205	.57021	.55874	.54762	.53683	.52638	.51624	.50641
71	.62014	.60778	.59578	.58415	.57287	.56193	.55131	.54100	.53099	.52126
72	.63334	.62123	.60948	.59808	.58700	.57624	.56579	.55563	.54577	.53617
73	.64648	.63465	.62315	.61198	.60112	.59056	.58029	.57030	.56059	.55113
74	.65961	.64806	.63682	.62590	.61527	.60492	.59485	.58504	.57550	.56620
75	.67274	.66149	.65054	.63987	.62948	.61936	.60950	.59990	.59053	.58140
76	.68589	.67495	.66429	.65390	.64377	.63390	.62427	.61487	.60570	.59676
77	.69903	.68841	.67806	.66796	.65811	.64849	.63910	.62993	.62097	.61223
78	.71209	.70182	.69179	.68199	.67242	.66307	.65393	.64501	.63628	.62775
79	.72500	.71507	.70537	.69588	.68660	.67754	.66867	.65999	.65151	.64321
80	.73768	.72809	.71872	.70955	.70058	.69180	.68320	.67479	.66655	.65849
81	.75001	.74077	.73173	.72288	.71422	.70573	.69741	.68926	.68128	.67345
82	.76195	.75306	.74435	.73582	.72746	.71926	.71123	.70335	.69562	.68804
83	.77346	.76491	.75654	.74832	.74026	.73236	.72460	.71699	.70952	.70219
84	.78456	.77636	.76831	.76041	.75265	.74503	.73756	.73021	.72300	.71592
85	.79530	.78743	.77971	.77212	.76466	.75733	.75014	.74306	.73611	.72928
86	.80560	.79806	.79065	.78337	.77621	.76917	.76225	.75544	.74875	.74216
87	.81535	.80813	.80103	.79404	.78717	.78041	.77375	.76720	.76076	.75442
88	.82462	.81771	.81090	.80420	.79760	.79111	.78472	.77842	.77223	.76612
89	.83356	.82694	.82043	.81401	.80769	.80147	.79533	.78929	.78334	.77747
90	.84225	.83593	.82971	.82357	.81753	.81157	.80570	.79991	.79420	.78857
91	.85058	.84455	.83861	.83276	.82698	.82129	.81567	.81013	.80466	.79927
92	.85838	.85263	.84696	.84137	.83585	.83040	.82503	.81973	.81449	.80933
93	.86557	.86009	.85467	.84932	.84405	.83884	.83370	.82862	.82360	.81865
94	.87212	.86687	.86169	.85657	.85152	.84653	.84160	.83673	.83192	.82717
95	.87801	.87298	.86801	.86310	.85825	.85345	.84872	.84404	.83941	.83484
96	.88322	.87838	.87360	.86888	.86420	.85959	.85502	.85051	.84605	.84165
97	.88795	.88328	.87867	.87411	.86961	.86515	.86074	.85639	.85208	.84782
98	.89220	.88769	.88323	.87883	.87447	.87016	.86589	.86167	.85750	.85337
99	.89612	.89176	.88745	.88318	.87895	.87478	.87064	.86656	.86251	.85850
100	.89977	.89555	.89136	.88722	.88313	.87908	.87506	.87109	.86716	.86327
101	.90326	.89917	.89511	.89110	.88712	.88318	.87929	.87543	.87161	.86783
102	.90690	.90294	.89901	.89513	.89128	.88746	.88369	.87995	.87624	.87257
103	.91076	.90694	.90315	.89940	.89569	.89200	.88835	.88474	.88116	.87760
104	.91504	.91138	.90775	.90415	.90058	.89704	.89354	.89006	.88661	.88319
105	.92027	.91681	.91337	.90996	.90658	.90322	.89989	.89659	.89331	.89006
106	.92763	.92445	.92130	.91816	.91506	.91197	.90890	.90586	.90284	.89983
107	.93799	.93523	.93249	.92977	.92707	.92438	.92170	.91905	.91641	.91378
108	.95429	.95223	.95018	.94814	.94611	.94409	.94208	.94008	.93809	.93611
109	.97985	.97893	.97801	.97710	.97619	.97529	.97438	.97348	.97259	.97170

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
0	.03535	.03349	.03183	.03035	.02902	.02783	.02676	.02579	.02492	.02413
1	.02486	.02292	.02119	.01963	.01824	.01699	.01587	.01486	.01395	.01312
2	.02547	.02345	.02164	.02002	.01857	.01727	.01609	.01504	.01408	.01321
3	.02640	.02429	.02241	.02073	.01921	.01785	.01662	.01552	.01451	.01361
4	.02753	.02535	.02339	.02163	.02005	.01863	.01735	.01619	.01514	.01418
5	.02883	.02656	.02453	.02269	.02105	.01956	.01822	.01700	.01590	.01490
6	.03026	.02790	.02578	.02387	.02215	.02060	.01919	.01792	.01677	.01572
7	.03180	.02935	.02714	.02515	.02336	.02174	.02027	.01894	.01773	.01664
8	.03347	.03092	.02863	.02656	.02469	.02300	.02146	.02007	.01881	.01766
9	.03528	.03263	.03025	.02810	.02615	.02438	.02278	.02133	.02000	.01880
10	.03723	.03449	.03201	.02977	.02774	.02590	.02423	.02271	.02133	.02006
11	.03935	.03650	.03393	.03160	.02949	.02757	.02583	.02424	.02279	.02147
12	.04160	.03865	.03598	.03356	.03136	.02936	.02755	.02589	.02438	.02299
13	.04394	.04088	.03811	.03560	.03331	.03123	.02934	.02761	.02603	.02458
14	.04629	.04312	.04025	.03764	.03527	.03311	.03113	.02933	.02768	.02617

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TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
15	.04864	.04536	.04238	.03968	.03721	.03496	.03290	.03103	.02930	.02773
16	.05099	.04759	.04451	.04170	.03913	.03679	.03466	.03270	.03090	.02926
17	.05333	.04982	.04662	.04370	.04104	.03861	.03638	.03434	.03247	.03075
18	.05570	.05207	.04875	.04573	.04296	.04044	.03812	.03599	.03404	.03225
19	.05814	.05438	.05095	.04781	.04494	.04231	.03990	.03769	.03565	.03378
20	.06065	.05677	.05321	.04996	.04698	.04424	.04173	.03943	.03731	.03535
21	.06325	.05922	.05554	.05217	.04907	.04623	.04362	.04122	.03901	.03697
22	.06594	.06178	.05797	.05447	.05126	.04831	.04559	.04309	.04078	.03865
23	.06876	.06446	.06051	.05688	.05355	.05048	.04766	.04505	.04265	.04042
24	.07174	.06729	.06321	.05945	.05599	.05281	.04987	.04715	.04465	.04233
25	.07491	.07031	.06609	.06219	.05861	.05530	.05224	.04941	.04680	.04438
26	.07830	.07355	.06918	.06515	.06142	.05799	.05481	.05187	.04915	.04662
27	.08192	.07702	.07250	.06832	.06446	.06090	.05759	.05454	.05170	.04906
28	.08577	.08071	.07603	.07171	.06772	.06402	.06059	.05740	.05445	.05170
29	.08986	.08464	.07981	.07534	.07120	.06736	.06380	.06049	.05742	.05456
30	.09420	.08882	.08383	.07921	.07492	.07095	.06725	.06381	.06061	.05763
31	.09881	.09327	.08812	.08335	.07891	.07479	.07095	.06738	.06405	.06095
32	.10369	.09797	.09267	.08774	.08315	.07888	.07491	.07120	.06774	.06451
33	.10885	.10297	.09750	.09241	.08767	.08325	.07913	.07529	.07170	.06834
34	.11430	.10824	.10261	.09736	.09246	.08790	.08363	.07964	.07592	.07243
35	.12002	.11380	.10800	.10259	.09754	.09282	.08841	.08428	.08041	.07679
36	.12602	.11963	.11366	.10809	.10288	.09800	.09344	.08917	.08516	.08140
37	.13230	.12574	.11961	.11387	.10850	.10347	.09876	.09433	.09018	.08628
38	.13887	.13214	.12584	.11994	.11441	.10922	.10436	.09978	.09549	.09145
39	.14573	.13883	.13237	.12630	.12061	.11527	.11025	.10553	.10109	.09690
40	.15290	.14583	.13920	.13297	.12712	.12162	.11644	.11157	.10698	.10266
41	.16036	.15312	.14633	.13994	.13393	.12827	.12294	.11792	.11318	.10871
42	.16810	.16071	.15375	.14720	.14103	.13522	.12973	.12456	.11967	.11505
43	.17614	.16858	.16146	.15475	.14842	.14245	.13682	.13149	.12645	.12169
44	.18447	.17675	.16948	.16261	.15613	.15000	.14421	.13873	.13355	.12864
45	.19310	.18524	.17780	.17078	.16414	.15787	.15192	.14630	.14096	.13591
46	.20204	.19402	.18644	.17926	.17247	.16604	.15995	.15418	.14870	.14350
47	.21128	.20311	.19538	.18806	.18112	.17454	.16830	.16238	.15676	.15141
48	.22080	.21249	.20462	.19716	.19007	.18335	.17696	.17090	.16513	.15964
49	.23059	.22214	.21413	.20653	.19930	.19244	.18591	.17970	.17379	.16816
50	.24063	.23206	.22391	.21617	.20881	.20180	.19514	.18879	.18274	.17697
51	.25095	.24225	.23398	.22610	.21861	.21147	.20466	.19818	.19199	.18609
52	.26157	.25275	.24436	.23636	.22874	.22147	.21453	.20791	.20159	.19556
53	.27249	.26357	.25505	.24694	.23919	.23180	.22474	.21799	.21154	.20537
54	.28369	.27466	.26604	.25782	.24995	.24244	.23526	.22839	.22181	.21552
55	.29518	.28605	.27734	.26900	.26103	.25341	.24611	.23912	.23243	.22601
56	.30695	.29774	.28893	.28050	.27242	.26469	.25728	.25019	.24338	.23685
57	.31902	.30973	.30084	.29232	.28415	.27632	.26881	.26161	.25469	.24805
58	.33138	.32203	.31306	.30446	.29621	.28829	.28069	.27339	.26637	.25962
59	.34402	.33461	.32558	.31691	.30859	.30059	.29290	.28550	.27839	.27155
60	.35690	.34745	.33836	.32963	.32124	.31317	.30540	.29792	.29073	.28379
61	.36999	.36050	.35137	.34259	.33414	.32601	.31817	.31062	.30334	.29633
62	.38325	.37374	.36458	.35576	.34726	.33907	.33117	.32356	.31621	.30912
63	.39669	.38717	.37799	.36913	.36060	.35236	.34441	.33674	.32933	.32217
64	.41031	.40078	.39159	.38272	.37415	.36588	.35789	.35016	.34270	.33548
65	.42416	.41464	.40545	.39656	.38798	.37968	.37166	.36390	.35639	.34912
66	.43825	.42876	.41958	.41070	.40211	.39380	.38576	.37797	.37043	.36312
67	.45260	.44315	.43399	.42513	.41655	.40824	.40019	.39238	.38482	.37749
68	.46720	.45779	.44868	.43985	.43129	.42299	.41494	.40713	.39956	.39221
69	.48197	.47263	.46357	.45478	.44625	.43798	.42995	.42215	.41458	.40722
70	.49686	.48760	.47861	.46988	.46140	.45316	.44516	.43738	.42983	.42248
71	.51182	.50265	.49374	.48508	.47666	.46847	.46051	.45276	.44523	.43790
72	.52685	.51778	.50896	.50038	.49203	.48390	.47599	.46829	.46079	.45349
73	.54194	.53298	.52426	.51578	.50751	.49946	.49161	.48397	.47652	.46926
74	.55714	.54832	.53972	.53134	.52317	.51520	.50744	.49986	.49247	.48527
75	.57250	.56382	.55536	.54710	.53904	.53118	.52351	.51601	.50870	.50156
76	.58803	.57951	.57120	.56308	.55515	.54740	.53984	.53245	.52522	.51817
77	.60369	.59535	.58720	.57923	.57144	.56383	.55639	.54912	.54200	.53504
78	.61942	.61126	.60329	.59549	.58787	.58040	.57310	.56596	.55896	.55212
79	.63508	.62713	.61935	.61174	.60428	.59698	.58983	.58283	.57597	.56925
80	.65059	.64285	.63527	.62785	.62058	.61345	.60646	.59961	.59290	.58632
81	.66579	.65827	.65090	.64368	.63659	.62965	.62283	.61615	.60959	.60316
82	.68061	.67332	.66616	.65914	.65226	.64550	.63886	.63235	.62595	.61968
83	.69499	.68793	.68099	.67418	.66749	.66092	.65447	.64813	.64191	.63579

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
84	.70896	.70213	.69541	.68881	.68233	.67595	.66969	.66353	.65748	.65153
85	.72256	.71596	.70947	.70308	.69681	.69063	.68456	.67859	.67271	.66693
86	.73569	.72931	.72305	.71688	.71081	.70484	.69896	.69318	.68748	.68188
87	.74818	.74204	.73599	.73003	.72417	.71839	.71271	.70711	.70159	.69616
88	.76011	.75419	.74836	.74261	.73695	.73137	.72588	.72046	.71512	.70986
89	.77169	.76599	.76037	.75484	.74938	.74400	.73870	.73347	.72831	.72323
90	.78302	.77755	.77215	.76683	.76158	.75640	.75129	.74625	.74128	.73638
91	.79395	.78870	.78352	.77842	.77337	.76840	.76349	.75864	.75385	.74913
92	.80423	.79920	.79423	.78933	.78449	.77971	.77499	.77033	.76572	.76118
93	.81377	.80894	.80417	.79946	.79481	.79022	.78568	.78120	.77677	.77239
94	.82247	.81784	.81325	.80873	.80425	.79983	.79547	.79115	.78688	.78266
95	.83033	.82586	.82145	.81709	.81278	.80852	.80431	.80014	.79602	.79195
96	.83729	.83298	.82872	.82451	.82034	.81622	.81215	.80812	.80414	.80019
97	.84361	.83944	.83532	.83124	.82721	.82322	.81927	.81537	.81151	.80769
98	.84929	.84525	.84126	.83730	.83339	.82952	.82569	.82190	.81815	.81443
99	.85454	.85062	.84674	.84290	.83910	.83534	.83161	.82792	.82427	.82066
100	.85942	.85561	.85184	.84810	.84440	.84074	.83711	.83352	.82997	.82644
101	.86408	.86037	.85670	.85306	.84946	.84589	.84236	.83886	.83539	.83196
102	.86894	.86534	.86177	.85823	.85473	.85126	.84782	.84442	.84104	.83770
103	.87408	.87060	.86714	.86371	.86032	.85695	.85362	.85031	.84703	.84378
104	.87980	.87644	.87311	.86980	.86653	.86328	.86005	.85686	.85369	.85054
105	.88684	.88363	.88046	.87731	.87418	.87108	.86800	.86494	.86191	.85890
106	.89685	.89389	.89095	.88804	.88514	.88226	.87940	.87656	.87374	.87094
107	.91117	.90858	.90600	.90344	.90089	.89836	.89584	.89334	.89085	.88838
108	.93414	.93217	.93022	.92828	.92634	.92442	.92250	.92060	.91870	.91681
109	.97081	.96992	.96904	.96816	.96729	.96642	.96555	.96468	.96382	.96296

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
0	.02341	.02276	.02217	.02163	.02114	.02069	.02027	.01989	.01954	.01922
1	.01237	.01170	.01108	.01052	.01000	.00953	.00910	.00871	.00834	.00801
2	.01243	.01172	.01107	.01048	.00994	.00944	.00899	.00857	.00819	.00784
3	.01278	.01203	.01135	.01073	.01016	.00964	.00916	.00872	.00832	.00795
4	.01332	.01253	.01182	.01116	.01056	.01001	.00951	.00904	.00862	.00822
5	.01400	.01317	.01241	.01172	.01109	.01051	.00998	.00949	.00904	.00862
6	.01477	.01390	.01310	.01238	.01171	.01110	.01054	.01002	.00954	.00910
7	.01563	.01472	.01389	.01312	.01242	.01178	.01118	.01064	.01013	.00966
8	.01660	.01564	.01477	.01396	.01322	.01254	.01192	.01134	.01081	.01031
9	.01770	.01669	.01577	.01492	.01414	.01342	.01276	.01216	.01159	.01107
10	.01891	.01785	.01688	.01599	.01517	.01442	.01372	.01308	.01249	.01194
11	.02026	.01915	.01814	.01720	.01634	.01555	.01481	.01414	.01351	.01293
12	.02173	.02056	.01950	.01852	.01761	.01678	.01601	.01529	.01463	.01402
13	.02326	.02204	.02092	.01989	.01895	.01807	.01726	.01651	.01582	.01517
14	.02478	.02351	.02234	.02126	.02027	.01935	.01850	.01771	.01698	.01630
15	.02628	.02495	.02372	.02259	.02155	.02058	.01969	.01886	.01810	.01738
16	.02774	.02635	.02507	.02388	.02279	.02178	.02084	.01997	.01917	.01842
17	.02917	.02772	.02637	.02513	.02399	.02293	.02194	.02103	.02018	.01940
18	.03059	.02907	.02767	.02637	.02517	.02406	.02302	.02207	.02118	.02035
19	.03205	.03046	.02899	.02763	.02637	.02521	.02412	.02312	.02218	.02131
20	.03355	.03188	.03035	.02892	.02760	.02638	.02524	.02419	.02320	.02229
21	.03509	.03334	.03173	.03024	.02886	.02758	.02638	.02527	.02424	.02328
22	.03669	.03487	.03318	.03162	.03017	.02882	.02757	.02640	.02532	.02430
23	.03837	.03646	.03470	.03306	.03154	.03013	.02881	.02759	.02644	.02538
24	.04018	.03819	.03634	.03463	.03303	.03155	.03016	.02888	.02767	.02655
25	.04214	.04006	.03812	.03633	.03465	.03309	.03164	.03029	.02902	.02784
26	.04428	.04210	.04008	.03820	.03644	.03481	.03328	.03186	.03052	.02928
27	.04662	.04434	.04223	.04025	.03841	.03670	.03509	.03360	.03219	.03088
28	.04915	.04677	.04456	.04249	.04056	.03876	.03708	.03550	.03403	.03264
29	.05189	.04941	.04709	.04493	.04291	.04102	.03925	.03760	.03604	.03458
30	.05485	.05226	.04984	.04757	.04546	.04348	.04162	.03988	.03825	.03671
31	.05805	.05535	.05282	.05045	.04824	.04616	.04421	.04238	.04067	.03905
32	.06149	.05867	.05603	.05356	.05124	.04906	.04702	.04510	.04329	.04160
33	.06520	.06226	.05950	.05692	.05449	.05221	.05007	.04806	.04616	.04438

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TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
34	.06916	.06609	.06322	.06052	.05799	.05560	.05336	.05125	.04926	.04738
35	.07339	.07020	.06720	.06439	.06174	.05925	.05690	.05469	.05260	.05063
36	.07787	.07455	.07143	.06850	.06573	.06313	.06068	.05836	.05617	.05411
37	.08262	.07917	.07593	.07287	.06999	.06727	.06470	.06228	.05999	.05783
38	.08765	.08407	.08069	.07751	.07451	.07167	.06899	.06646	.06407	.06180
39	.09296	.08925	.08574	.08243	.07931	.07635	.07356	.07092	.06841	.06604
40	.09858	.09472	.09109	.08765	.08440	.08132	.07841	.07565	.07303	.07055
41	.10449	.10050	.09673	.09316	.08978	.08658	.08355	.08067	.07794	.07535
42	.11069	.10656	.10265	.09895	.09544	.09212	.08896	.08596	.08312	.08041
43	.11718	.11291	.10887	.10503	.10140	.09794	.09466	.09154	.08858	.08576
44	.12399	.11958	.11540	.11143	.10766	.10407	.10067	.09743	.09434	.09141
45	.13111	.12656	.12224	.11814	.11423	.11052	.10699	.10362	.10042	.09736
46	.13856	.13387	.12941	.12516	.12113	.11728	.11362	.11013	.10680	.10363
47	.14633	.14150	.13690	.13252	.12835	.12438	.12059	.11697	.11352	.11022
48	.15442	.14945	.14471	.14020	.13589	.13179	.12787	.12412	.12055	.11713
49	.16280	.15769	.15281	.14816	.14373	.13949	.13544	.13157	.12787	.12433
50	.17147	.16622	.16121	.15643	.15186	.14749	.14331	.13931	.13548	.13182
51	.18045	.17507	.16993	.16501	.16030	.15580	.15150	.14737	.14342	.13963
52	.18979	.18427	.17899	.17394	.16911	.16448	.16004	.15579	.15172	.14780
53	.19947	.19383	.18842	.18324	.17828	.17352	.16896	.16458	.16038	.15635
54	.20950	.20372	.19819	.19288	.18779	.18291	.17822	.17372	.16940	.16524
55	.21986	.21397	.20831	.20288	.19767	.19266	.18785	.18322	.17878	.17450
56	.23058	.22457	.21879	.21324	.20791	.20278	.19785	.19310	.18854	.18414
57	.24167	.23554	.22965	.22399	.21854	.21329	.20824	.20338	.19870	.19419
58	.25314	.24690	.24090	.23512	.22956	.22420	.21904	.21407	.20927	.20464
59	.26497	.25863	.25252	.24664	.24097	.23550	.23023	.22515	.22024	.21551
60	.27712	.27068	.26448	.25849	.25272	.24716	.24178	.23659	.23158	.22674
61	.28956	.28304	.27674	.27067	.26480	.25913	.25366	.24837	.24325	.23831
62	.30228	.29567	.28929	.28312	.27717	.27141	.26584	.26045	.25524	.25020
63	.31525	.30857	.30211	.29586	.28982	.28397	.27832	.27284	.26754	.26240
64	.32851	.32176	.31522	.30890	.30278	.29685	.29111	.28555	.28016	.27493
65	.34209	.33528	.32868	.32229	.31610	.31010	.30429	.29865	.29317	.28787
66	.35604	.34918	.34253	.33609	.32983	.32377	.31788	.31217	.30663	.30124
67	.37037	.36347	.35678	.35028	.34398	.33786	.33191	.32614	.32053	.31508
68	.38508	.37815	.37142	.36489	.35854	.35237	.34638	.34055	.33488	.32937
69	.40008	.39313	.38638	.37982	.37344	.36724	.36120	.35533	.34961	.34405
70	.41533	.40838	.40162	.39504	.38864	.38241	.37634	.37043	.36468	.35907
71	.43076	.42382	.41705	.41047	.40405	.39780	.39171	.38578	.38000	.37436
72	.44638	.43945	.43269	.42611	.41969	.41344	.40733	.40138	.39558	.38991
73	.46218	.45527	.44854	.44197	.43556	.42931	.42321	.41725	.41143	.40575
74	.47823	.47137	.46466	.45812	.45173	.44549	.43940	.43345	.42763	.42195
75	.49459	.48777	.48112	.47462	.46826	.46205	.45598	.45004	.44424	.43856
76	.51127	.50452	.49793	.49148	.48517	.47900	.47297	.46706	.46129	.45563
77	.52823	.52157	.51505	.50867	.50243	.49632	.49033	.48447	.47873	.47311
78	.54541	.53885	.53242	.52613	.51996	.51392	.50800	.50220	.49652	.49094
79	.56267	.55621	.54989	.54369	.53762	.53166	.52582	.52009	.51448	.50897
80	.57987	.57354	.56733	.56125	.55527	.54941	.54366	.53802	.53248	.52705
81	.59685	.59065	.58457	.57860	.57274	.56699	.56134	.55579	.55035	.54499
82	.61351	.60746	.60151	.59567	.58993	.58429	.57875	.57331	.56796	.56270
83	.62978	.62387	.61806	.61236	.60675	.60123	.59581	.59047	.58523	.58007
84	.64567	.63992	.63426	.62869	.62321	.61783	.61253	.60731	.60218	.59713
85	.66125	.65565	.65014	.64472	.63938	.63413	.62896	.62387	.61886	.61392
86	.67636	.67092	.66557	.66030	.65511	.65000	.64496	.64000	.63511	.63030
87	.69081	.68554	.68034	.67522	.67018	.66520	.66031	.65548	.65071	.64602
88	.70468	.69957	.69453	.68956	.68466	.67983	.67507	.67037	.66574	.66117
89	.71821	.71326	.70838	.70357	.69882	.69414	.68952	.68495	.68045	.67601
90	.73153	.72676	.72204	.71739	.71280	.70827	.70379	.69938	.69502	.69071
91	.74447	.73986	.73532	.73083	.72640	.72202	.71770	.71343	.70921	.70504
92	.75669	.75225	.74787	.74354	.73927	.73504	.73087	.72674	.72267	.71864
93	.76807	.76379	.75957	.75540	.75127	.74719	.74317	.73918	.73524	.73135
94	.77849	.77437	.77030	.76627	.76229	.75835	.75446	.75061	.74680	.74303
95	.78792	.78394	.78001	.77611	.77226	.76845	.76468	.76096	.75727	.75362
96	.79630	.79244	.78863	.78485	.78112	.77742	.77377	.77015	.76657	.76303
97	.80391	.80016	.79646	.79280	.78917	.78559	.78203	.77852	.77504	.77160
98	.81076	.80712	.80352	.79996	.79643	.79294	.78948	.78606	.78267	.77931
99	.81709	.81354	.81004	.80657	.80313	.79972	.79635	.79302	.78971	.78644
100	.82296	.81950	.81609	.81270	.80934	.80602	.80273	.79947	.79624	.79304
101	.82855	.82518	.82185	.81854	.81526	.81201	.80880	.80561	.80245	.79932
102	.83438	.83110	.82785	.82462	.82142	.81826	.81512	.81200	.80892	.80586

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
103	.84056	.83737	.83420	.83106	.82795	.82487	.82181	.81878	.81577	.81279
104	.84743	.84433	.84127	.83822	.83521	.83221	.82924	.82630	.82338	.82048
105	.85591	.85295	.85001	.84709	.84419	.84132	.83846	.83563	.83282	.83003
106	.86816	.86540	.86266	.85993	.85723	.85454	.85187	.84922	.84659	.84397
107	.88592	.88348	.88105	.87863	.87623	.87384	.87147	.86911	.86676	.86443
108	.91493	.91306	.91119	.90934	.90749	.90566	.90383	.90201	.90020	.89840
109	.96211	.96125	.96041	.95956	.95872	.95788	.95704	.95620	.95537	.95455

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS
 [Applicable After April 30, 1989, Before May 1, 1999]

Age	Interest rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
0	.01891	.01864	.01838	.01814	.01791	.01770	.01750	.01732	.01715	.01698
1	.00770	.00741	.00715	.00690	.00667	.00646	.00626	.00608	.00590	.00574
2	.00751	.00721	.00693	.00667	.00643	.00620	.00600	.00580	.00562	.00544
3	.00760	.00728	.00699	.00671	.00646	.00622	.00600	.00579	.00560	.00541
4	.00786	.00752	.00721	.00692	.00665	.00639	.00616	.00594	.00573	.00554
5	.00824	.00788	.00755	.00724	.00695	.00668	.00643	.00620	.00598	.00578
6	.00869	.00832	.00796	.00764	.00733	.00705	.00678	.00654	.00630	.00608
7	.00923	.00883	.00846	.00811	.00779	.00749	.00720	.00694	.00669	.00646
8	.00986	.00943	.00904	.00867	.00833	.00801	.00771	.00743	.00716	.00692
9	.01059	.01014	.00972	.00933	.00897	.00863	.00831	.00801	.00773	.00747
10	.01142	.01095	.01051	.01009	.00971	.00935	.00901	.00869	.00840	.00812
11	.01239	.01189	.01142	.01098	.01057	.01019	.00983	.00950	.00918	.00889
12	.01345	.01292	.01243	.01197	.01154	.01113	.01075	.01040	.01007	.00975
13	.01457	.01401	.01349	.01300	.01255	.01212	.01172	.01135	.01100	.01067
14	.01567	.01508	.01453	.01402	.01354	.01309	.01267	.01227	.01190	.01155
15	.01672	.01610	.01552	.01498	.01448	.01400	.01356	.01314	.01275	.01238
16	.01772	.01707	.01646	.01589	.01536	.01486	.01439	.01396	.01354	.01315
17	.01866	.01798	.01734	.01674	.01618	.01566	.01516	.01470	.01427	.01386
18	.01958	.01886	.01818	.01755	.01697	.01641	.01590	.01541	.01495	.01452
19	.02050	.01974	.01903	.01837	.01775	.01717	.01662	.01611	.01563	.01517
20	.02143	.02064	.01989	.01919	.01854	.01793	.01735	.01681	.01630	.01582
21	.02238	.02154	.02075	.02002	.01933	.01868	.01807	.01750	.01696	.01646
22	.02336	.02247	.02164	.02087	.02014	.01946	.01882	.01821	.01764	.01711
23	.02438	.02345	.02257	.02176	.02099	.02027	.01959	.01895	.01835	.01778
24	.02550	.02451	.02359	.02273	.02192	.02115	.02044	.01976	.01913	.01853
25	.02673	.02569	.02472	.02381	.02295	.02214	.02138	.02067	.01999	.01936
26	.02811	.02701	.02598	.02502	.02411	.02326	.02246	.02170	.02098	.02031
27	.02965	.02849	.02741	.02639	.02543	.02452	.02367	.02287	.02211	.02140
28	.03134	.03013	.02898	.02790	.02689	.02593	.02503	.02418	.02338	.02262
29	.03322	.03193	.03072	.02958	.02851	.02750	.02654	.02564	.02479	.02398
30	.03527	.03391	.03264	.03143	.03030	.02923	.02821	.02726	.02635	.02550
31	.03753	.03610	.03475	.03348	.03228	.03115	.03008	.02907	.02811	.02720
32	.04000	.03849	.03707	.03573	.03446	.03326	.03213	.03105	.03004	.02907
33	.04269	.04111	.03961	.03819	.03685	.03558	.03438	.03325	.03217	.03115
34	.04561	.04394	.04236	.04087	.03946	.03812	.03685	.03565	.03451	.03342
35	.04877	.04702	.04535	.04378	.04229	.04087	.03953	.03826	.03706	.03591
36	.05215	.05031	.04856	.04690	.04533	.04384	.04242	.04108	.03980	.03859
37	.05578	.05384	.05200	.05025	.04860	.04703	.04553	.04411	.04276	.04148
38	.05965	.05761	.05568	.05385	.05211	.05045	.04888	.04738	.04595	.04460
39	.06379	.06165	.05962	.05770	.05587	.05412	.05247	.05089	.04939	.04795
40	.06820	.06596	.06383	.06181	.05989	.05806	.05631	.05465	.05307	.05155
41	.07288	.07054	.06832	.06620	.06418	.06226	.06042	.05868	.05701	.05541
42	.07784	.07539	.07306	.07085	.06873	.06671	.06479	.06295	.06119	.05952
43	.08308	.08052	.07808	.07576	.07355	.07143	.06941	.06748	.06564	.06387
44	.08861	.08594	.08340	.08097	.07865	.07644	.07432	.07230	.07036	.06851
45	.09445	.09167	.08901	.08648	.08406	.08174	.07953	.07741	.07538	.07343
46	.10060	.09770	.09494	.09230	.08977	.08735	.08503	.08281	.08068	.07865
47	.10707	.10406	.10119	.09843	.09579	.09327	.09085	.08853	.08630	.08417
48	.11386	.11073	.10774	.10487	.10213	.09949	.09697	.09455	.09222	.08999
49	.12094	.11769	.11458	.11160	.10874	.10600	.10337	.10084	.09842	.09609
50	.12831	.12494	.12172	.11862	.11565	.11280	.11006	.10743	.10490	.10247
51	.13600	.13251	.12917	.12596	.12288	.11991	.11706	.11432	.11169	.10915
52	.14405	.14044	.13698	.13366	.13046	.12738	.12442	.12157	.11883	.11619

Internal Revenue Service, Treasury

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TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, Before May 1, 1999]

Age	Interest rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
53	.15247	.14875	.14517	.14172	.13841	.13522	.13215	.12919	.12635	.12360
54	.16124	.15740	.15370	.15014	.14671	.14341	.14023	.13717	.13421	.13136
55	.17039	.16642	.16261	.15893	.15539	.15198	.14868	.14551	.14244	.13948
56	.17991	.17583	.17190	.16811	.16445	.16092	.15752	.15423	.15106	.14799
57	.18984	.18564	.18160	.17769	.17392	.17029	.16677	.16338	.16010	.15692
58	.20018	.19587	.19172	.18770	.18382	.18007	.17645	.17295	.16956	.16628
59	.21093	.20652	.20225	.19812	.19414	.19028	.18655	.18294	.17945	.17606
60	.22206	.21753	.21316	.20893	.20483	.20087	.19703	.19332	.18972	.18624
61	.23353	.22890	.22442	.22009	.21589	.21182	.20788	.20407	.20037	.19678
62	.24532	.24059	.23601	.23158	.22728	.22311	.21907	.21515	.21135	.20767
63	.25742	.25260	.24793	.24339	.23900	.23473	.23060	.22658	.22268	.21890
64	.26987	.26495	.26019	.25556	.25107	.24671	.24248	.23837	.23438	.23050
65	.28271	.27771	.27286	.26815	.26357	.25912	.25480	.25059	.24651	.24254
66	.29601	.29093	.28600	.28120	.27654	.27200	.26760	.26331	.25913	.25507
67	.30978	.30462	.29961	.29474	.29000	.28539	.28090	.27653	.27227	.26813
68	.32401	.31879	.31371	.30877	.30396	.29927	.29471	.29027	.28593	.28171
69	.33863	.33336	.32822	.32322	.31835	.31359	.30896	.30445	.30005	.29576
70	.35361	.34829	.34310	.33804	.33311	.32830	.32361	.31903	.31457	.31021
71	.36886	.36349	.35826	.35316	.34818	.34332	.33858	.33394	.32942	.32500
72	.38439	.37899	.37373	.36858	.36356	.35866	.35387	.34919	.34461	.34015
73	.40021	.39479	.38950	.38432	.37927	.37433	.36950	.36478	.36016	.35565
74	.41639	.41096	.40565	.40046	.39538	.39042	.38556	.38081	.37616	.37161
75	.43301	.42758	.42226	.41706	.41198	.40699	.40212	.39734	.39267	.38809
76	.45009	.44467	.43937	.43417	.42908	.42410	.41921	.41443	.40974	.40514
77	.46761	.46221	.45693	.45175	.44667	.44170	.43682	.43203	.42734	.42274
78	.48548	.48013	.47488	.46973	.46468	.45972	.45486	.45009	.44541	.44082
79	.50356	.49826	.49306	.48795	.48294	.47802	.47319	.46845	.46379	.45922
80	.52171	.51647	.51133	.50628	.50132	.49644	.49166	.48695	.48233	.47779
81	.53974	.53457	.52950	.52451	.51961	.51479	.51006	.50541	.50083	.49633
82	.55753	.55245	.54745	.54254	.53771	.53296	.52828	.52369	.51917	.51472
83	.57500	.57001	.56510	.56026	.55551	.55083	.54623	.54170	.53724	.53285
84	.59216	.58726	.58245	.57770	.57304	.56844	.56391	.55945	.55506	.55074
85	.60906	.60428	.59956	.59492	.59034	.58583	.58139	.57702	.57270	.56845
86	.62555	.62088	.61627	.61173	.60725	.60284	.59849	.59420	.58997	.58580
87	.64139	.63683	.63233	.62790	.62352	.61921	.61495	.61076	.60661	.60253
88	.65666	.65221	.64783	.64350	.63923	.63502	.63086	.62675	.62270	.61871
89	.67163	.66730	.66304	.65882	.65466	.65055	.64650	.64249	.63854	.63463
90	.68646	.68226	.67812	.67402	.66998	.66599	.66204	.65814	.65430	.65049
91	.70093	.69686	.69285	.68888	.68496	.68108	.67725	.67347	.66973	.66604
92	.71466	.71073	.70684	.70300	.69920	.69545	.69173	.68806	.68444	.68085
93	.72750	.72370	.71994	.71622	.71254	.70890	.70530	.70174	.69822	.69474
94	.73931	.73562	.73198	.72838	.72481	.72129	.71780	.71434	.71093	.70755
95	.75001	.74644	.74291	.73941	.73595	.73253	.72914	.72579	.72247	.71919
96	.75953	.75606	.75262	.74923	.74586	.74253	.73924	.73598	.73275	.72955
97	.76819	.76481	.76147	.75816	.75489	.75165	.74844	.74526	.74211	.73899
98	.77599	.77270	.76944	.76621	.76302	.75986	.75672	.75362	.75054	.74750
99	.78319	.77998	.77680	.77365	.77053	.76744	.76437	.76134	.75833	.75535
100	.78987	.78673	.78362	.78054	.77748	.77446	.77146	.76849	.76555	.76263
101	.79622	.79315	.79010	.78708	.78409	.78113	.77819	.77528	.77239	.76953
102	.80283	.79983	.79685	.79390	.79097	.78807	.78519	.78234	.77951	.77671
103	.80983	.80690	.80399	.80111	.79825	.79541	.79260	.78981	.78705	.78430
104	.81760	.81475	.81192	.80912	.80633	.80357	.80083	.79810	.79541	.79273
105	.82726	.82451	.82178	.81907	.81638	.81371	.81106	.80843	.80582	.80322
106	.84137	.83879	.83623	.83368	.83115	.82863	.82614	.82366	.82119	.81874
107	.86211	.85981	.85751	.85523	.85297	.85071	.84847	.84624	.84403	.84182
108	.89660	.89481	.89304	.89127	.88950	.88775	.88601	.88427	.88254	.88081
109	.95372	.95290	.95208	.95126	.95045	.94964	.94883	.94803	.94723	.94643

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
0	.01683	.01669	.01655	.01642	.01630	.01618	.01607	.01596	.01586	.01576
1	.00559	.00544	.00531	.00518	.00506	.00494	.00484	.00473	.00464	.00454
2	.00528	.00513	.00499	.00485	.00473	.00461	.00449	.00439	.00428	.00419

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
3	.00524	.00508	.00493	.00479	.00465	.00453	.00441	.00429	.00419	.00408
4	.00536	.00519	.00503	.00488	.00473	.00460	.00447	.00435	.00423	.00412
5	.00558	.00540	.00523	.00507	.00492	.00477	.00464	.00451	.00439	.00427
6	.00588	.00569	.00550	.00533	.00517	.00502	.00487	.00473	.00460	.00448
7	.00624	.00604	.00584	.00566	.00549	.00532	.00517	.00502	.00488	.00475
8	.00668	.00646	.00626	.00606	.00588	.00570	.00554	.00538	.00523	.00509
9	.00722	.00699	.00677	.00656	.00636	.00617	.00600	.00583	.00567	.00552
10	.00785	.00761	.00737	.00715	.00694	.00674	.00655	.00637	.00620	.00604
11	.00861	.00835	.00810	.00786	.00764	.00743	.00723	.00704	.00686	.00668
12	.00946	.00918	.00891	.00866	.00843	.00820	.00799	.00779	.00760	.00741
13	.01035	.01006	.00978	.00951	.00927	.00903	.00880	.00859	.00839	.00819
14	.01122	.01091	.01061	.01034	.01007	.00982	.00958	.00936	.00914	.00894
15	.01203	.01171	.01140	.01110	.01082	.01056	.01031	.01007	.00985	.00963
16	.01279	.01244	.01211	.01181	.01151	.01123	.01097	.01072	.01048	.01025
17	.01347	.01311	.01276	.01244	.01213	.01184	.01156	.01130	.01104	.01081
18	.01411	.01373	.01336	.01302	.01270	.01239	.01210	.01182	.01155	.01130
19	.01474	.01434	.01396	.01359	.01325	.01293	.01262	.01233	.01205	.01178
20	.01537	.01494	.01454	.01415	.01379	.01345	.01313	.01282	.01252	.01224
21	.01598	.01553	.01510	.01470	.01432	.01396	.01361	.01329	.01298	.01268
22	.01660	.01613	.01568	.01525	.01485	.01446	.01410	.01375	.01343	.01312
23	.01725	.01674	.01627	.01581	.01539	.01498	.01460	.01423	.01388	.01355
24	.01796	.01742	.01692	.01644	.01599	.01556	.01515	.01476	.01439	.01404
25	.01876	.01819	.01765	.01714	.01666	.01621	.01577	.01536	.01497	.01460
26	.01967	.01907	.01850	.01796	.01745	.01696	.01650	.01606	.01565	.01525
27	.02072	.02008	.01948	.01890	.01836	.01784	.01735	.01688	.01644	.01601
28	.02190	.02122	.02057	.01996	.01938	.01883	.01831	.01781	.01734	.01689
29	.02322	.02249	.02181	.02116	.02054	.01996	.01940	.01887	.01836	.01788
30	.02469	.02392	.02319	.02250	.02184	.02122	.02062	.02006	.01952	.01900
31	.02634	.02552	.02475	.02401	.02331	.02264	.02201	.02140	.02083	.02028
32	.02816	.02729	.02647	.02568	.02494	.02423	.02355	.02291	.02229	.02170
33	.03018	.02926	.02838	.02755	.02675	.02600	.02528	.02459	.02393	.02331
34	.03239	.03142	.03048	.02960	.02875	.02795	.02718	.02645	.02575	.02508
35	.03482	.03378	.03279	.03185	.03095	.03009	.02928	.02850	.02775	.02704
36	.03743	.03633	.03528	.03428	.03333	.03242	.03155	.03072	.02992	.02916
37	.04026	.03909	.03798	.03692	.03591	.03494	.03401	.03313	.03228	.03147
38	.04330	.04207	.04089	.03977	.03869	.03767	.03668	.03574	.03484	.03398
39	.04658	.04528	.04403	.04284	.04170	.04061	.03957	.03857	.03762	.03670
40	.05011	.04873	.04741	.04615	.04495	.04379	.04269	.04163	.04061	.03964
41	.05389	.05244	.05104	.04971	.04844	.04721	.04604	.04492	.04384	.04281
42	.05791	.05638	.05491	.05350	.05216	.05086	.04962	.04844	.04729	.04620
43	.06219	.06057	.05902	.05754	.05612	.05475	.05344	.05218	.05098	.04981
44	.06673	.06503	.06340	.06184	.06034	.05890	.05752	.05619	.05491	.05368
45	.07157	.06978	.06806	.06642	.06484	.06332	.06186	.06046	.05911	.05781
46	.07669	.07481	.07301	.07128	.06962	.06802	.06649	.06501	.06358	.06221
47	.08212	.08015	.07826	.07645	.07470	.07302	.07140	.06984	.06834	.06690
48	.08784	.08578	.08380	.08190	.08006	.07830	.07660	.07496	.07338	.07186
49	.09384	.09169	.08961	.08762	.08570	.08384	.08206	.08034	.07868	.07708
50	.10013	.09787	.09570	.09361	.09160	.08966	.08779	.08598	.08424	.08256
51	.10671	.10436	.10209	.09991	.09780	.09577	.09381	.09192	.09009	.08832
52	.11365	.11120	.10883	.10655	.10435	.10222	.10017	.09819	.09628	.09442
53	.12095	.11840	.11593	.11355	.11126	.10904	.10689	.10482	.10282	.10088
54	.12860	.12595	.12338	.12090	.11851	.11619	.11396	.11179	.10970	.10767
55	.13663	.13386	.13120	.12862	.12613	.12372	.12138	.11912	.11694	.11482
56	.14503	.14217	.13940	.13672	.13413	.13162	.12919	.12683	.12456	.12235
57	.15385	.15089	.14801	.14523	.14254	.13994	.13741	.13496	.13259	.13029
58	.16311	.16004	.15706	.15418	.15139	.14868	.14606	.14352	.14105	.13866
59	.17279	.16961	.16654	.16355	.16066	.15786	.15514	.15250	.14994	.14745
60	.18286	.17958	.17640	.17332	.17033	.16743	.16462	.16188	.15922	.15664
61	.19330	.18992	.18665	.18347	.18038	.17738	.17447	.17164	.16889	.16622
62	.20409	.20061	.19724	.19396	.19078	.18768	.18467	.18175	.17891	.17614
63	.21522	.21165	.20818	.20480	.20152	.19833	.19523	.19221	.18928	.18642
64	.22672	.22306	.21949	.21602	.21265	.20937	.20617	.20306	.20003	.19708
65	.23867	.23491	.23125	.22769	.22423	.22085	.21757	.21437	.21125	.20821
66	.25112	.24727	.24353	.23988	.23632	.23286	.22948	.22619	.22299	.21986
67	.26409	.26016	.25633	.25260	.24896	.24541	.24195	.23857	.23528	.23206
68	.27760	.27359	.26968	.26586	.26214	.25851	.25497	.25151	.24814	.24484
69	.29157	.28748	.28350	.27961	.27581	.27211	.26849	.26495	.26150	.25812
70	.30596	.30181	.29775	.29379	.28992	.28614	.28245	.27884	.27532	.27187
71	.32069	.31648	.31236	.30833	.30440	.30055	.29679	.29312	.28952	.28600

TABLE S.—BASED ON LIFE TABLE 80CNSMT SINGLE LIFE REMAINDER FACTORS—Continued
 [Applicable After April 30, 1989, and Before May 1, 1999]

Age	Interest rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
72	.33578	.33151	.32733	.32325	.31925	.31535	.31152	.30778	.30412	.30054
73	.35123	.34691	.34269	.33855	.33450	.33054	.32666	.32286	.31914	.31550
74	.36715	.36279	.35852	.35434	.35024	.34623	.34230	.33845	.33468	.33098
75	.38360	.37921	.37491	.37069	.36656	.36250	.35853	.35464	.35082	.34708
76	.40064	.39623	.39190	.38765	.38349	.37941	.37540	.37148	.36762	.36384
77	.41823	.41381	.40947	.40521	.40103	.39692	.39290	.38895	.38507	.38126
78	.43632	.43189	.42755	.42329	.41910	.41499	.41095	.40698	.40309	.39926
79	.45473	.45032	.44599	.44173	.43755	.43344	.42940	.42543	.42153	.41770
80	.47333	.46894	.46463	.46040	.45623	.45213	.44811	.44414	.44025	.43642
81	.49191	.48755	.48328	.47907	.47493	.47085	.46684	.46290	.45902	.45520
82	.51034	.50603	.50179	.49762	.49351	.48947	.48549	.48157	.47772	.47392
83	.52852	.52427	.52008	.51595	.51189	.50788	.50394	.50006	.49623	.49246
84	.54648	.54228	.53815	.53407	.53006	.52610	.52221	.51836	.51458	.51084
85	.56426	.56013	.55606	.55205	.54810	.54420	.54035	.53656	.53282	.52913
86	.58169	.57764	.57364	.56970	.56581	.56197	.55818	.55445	.55076	.54713
87	.59850	.59452	.59060	.58673	.58291	.57913	.57541	.57174	.56811	.56453
88	.61476	.61086	.60702	.60322	.59947	.59577	.59212	.58851	.58494	.58142
89	.63078	.62697	.62321	.61950	.61583	.61220	.60862	.60508	.60159	.59813
90	.64674	.64302	.63935	.63573	.63215	.62861	.62511	.62165	.61823	.61485
91	.66238	.65877	.65520	.65167	.64819	.64474	.64133	.63795	.63462	.63132
92	.67730	.67379	.67032	.66689	.66350	.66014	.65682	.65354	.65029	.64708
93	.69130	.68789	.68452	.68119	.67789	.67463	.67140	.66820	.66504	.66191
94	.70421	.70090	.69762	.69438	.69118	.68800	.68486	.68175	.67867	.67563
95	.71594	.71272	.70954	.70639	.70326	.70017	.69712	.69409	.69109	.68812
96	.72638	.72325	.72014	.71707	.71403	.71101	.70803	.70507	.70215	.69925
97	.73590	.73285	.72982	.72682	.72385	.72090	.71799	.71510	.71224	.70941
98	.74448	.74149	.73853	.73560	.73269	.72981	.72696	.72414	.72134	.71856
99	.75240	.74948	.74658	.74371	.74086	.73805	.73525	.73248	.72974	.72702
100	.75974	.75687	.75403	.75121	.74842	.74566	.74292	.74020	.73751	.73484
101	.76669	.76388	.76109	.75833	.75559	.75287	.75018	.74751	.74486	.74223
102	.77393	.77117	.76844	.76573	.76304	.76037	.75773	.75511	.75251	.74993
103	.78158	.77888	.77620	.77355	.77091	.76830	.76571	.76313	.76058	.75805
104	.79007	.78743	.78482	.78222	.77964	.77709	.77455	.77203	.76953	.76705
105	.80065	.79809	.79556	.79304	.79054	.78805	.78559	.78314	.78071	.77829
106	.81631	.81389	.81149	.80911	.80674	.80438	.80204	.79972	.79741	.79511
107	.83963	.83745	.83529	.83313	.83099	.82886	.82674	.82463	.82254	.82045
108	.87910	.87739	.87569	.87400	.87232	.87064	.86897	.86731	.86566	.86401
109	.94563	.94484	.94405	.94326	.94248	.94170	.94092	.94014	.93937	.93860

[Redesignated from 36 FR 6480, Apr. 6, 1971, T.D. 8540, 59 FR 30102, 30105, 30116, June 10, 1994, as amended by T.D. 8819, 64 FR 23190, 23199, 23228, Apr. 30, 1999; 64 FR 33196, June 22, 1999; T.D. 8886, 65 FR 36943, June 12, 2000]

TRUSTS WHICH DISTRIBUTE CURRENT INCOME ONLY

§ 1.651(a)-1 Simple trusts; deduction for distributions; in general.

Section 651 is applicable only to a trust the governing instruments of which:

- (a) Requires that the trust distribute all of its income currently for the taxable year, and
- (b) Does not provide that any amounts may be paid, permanently set aside, or used in the taxable year for the charitable, etc., purposes specified in section 642(c),

and does not make any distribution other than of current income. A trust to which section 651 applies is referred to in this part as a "simple" trust. Trusts subject to section 661 are referred to as "complex" trusts. A trust may be a simple trust for one year and a complex trust for another year. It should be noted that under section 651 a trust qualifies as a simple trust in a taxable year in which it is required to distribute all its income currently and makes no other distributions, whether or not distributions of current income are in fact made. On the other hand a trust is not a complex trust by reason of distributions of amounts other than income unless such distributions are in fact made during the taxable year, whether or not they are required in that year.