

IRS Publication 1457
Table S
Single Life Factors Based on Life Table 2000CM
Interest at 1.4 Percent

Age	Life Estate	Remainder	Age	Life Estate	Remainder	Age	Life Estate	Remainder
0	0.64584	0.35416	38	0.42282	0.57718	76	0.13292	0.86708
1	0.64541	0.35459	39	0.41547	0.58453	77	0.12640	0.87360
2	0.64078	0.35922	40	0.40806	0.59194	78	0.12005	0.87995
3	0.63596	0.36404	41	0.40060	0.59940	79	0.11389	0.88611
4	0.63102	0.36898	42	0.39310	0.60690	80	0.10792	0.89208
5	0.62599	0.37401	43	0.38553	0.61447	81	0.10214	0.89786
6	0.62087	0.37913	44	0.37792	0.62208	82	0.09656	0.90344
7	0.61568	0.38432	45	0.37027	0.62973	83	0.09118	0.90882
8	0.61040	0.38960	46	0.36257	0.63743	84	0.08601	0.91399
9	0.60503	0.39497	47	0.35483	0.64517	85	0.08105	0.91895
10	0.59958	0.40042	48	0.34705	0.65295	86	0.07629	0.92371
11	0.59404	0.40596	49	0.33923	0.66077	87	0.07175	0.92825
12	0.58843	0.41157	50	0.33136	0.66864	88	0.06742	0.93258
13	0.58277	0.41723	51	0.32345	0.67655	89	0.06329	0.93671
14	0.57707	0.42293	52	0.31550	0.68450	90	0.05938	0.94062
15	0.57135	0.42865	53	0.30751	0.69249	91	0.05566	0.94434
16	0.56563	0.43437	54	0.29950	0.70050	92	0.05215	0.94785
17	0.55988	0.44012	55	0.29149	0.70851	93	0.04883	0.95117
18	0.55411	0.44589	56	0.28349	0.71651	94	0.04571	0.95429
19	0.54830	0.45170	57	0.27552	0.72448	95	0.04276	0.95724
20	0.54243	0.45757	58	0.26758	0.73242	96	0.04001	0.95999
21	0.53650	0.46350	59	0.25967	0.74033	97	0.03742	0.96258
22	0.53052	0.46948	60	0.25178	0.74822	98	0.03500	0.96500
23	0.52446	0.47554	61	0.24392	0.75608	99	0.03273	0.96727
24	0.51831	0.48169	62	0.23612	0.76388	100	0.03063	0.96937
25	0.51205	0.48795	63	0.22836	0.77164	101	0.02864	0.97136
26	0.50570	0.49430	64	0.22067	0.77933	102	0.02681	0.97319
27	0.49924	0.50076	65	0.21303	0.78697	103	0.02500	0.97500
28	0.49267	0.50733	66	0.20539	0.79461	104	0.02334	0.97666
29	0.48602	0.51398	67	0.19777	0.80223	105	0.02170	0.97830
30	0.47930	0.52070	68	0.19020	0.80980	106	0.01967	0.98033
31	0.47249	0.52751	69	0.18269	0.81731	107	0.01738	0.98262
32	0.46560	0.53440	70	0.17527	0.82473	108	0.01376	0.98624
33	0.45863	0.54137	71	0.16791	0.83209	109	0.00690	0.99310
34	0.45161	0.54839	72	0.16065	0.83935			
35	0.44451	0.55549	73	0.15349	0.84651			
36	0.43734	0.56266	74	0.14647	0.85353			
37	0.43011	0.56989	75	0.13961	0.86039			