

§ 1.669(b)-2

26 CFR Ch. I (4-1-04 Edition)

be effective unless the beneficiary, at or before the time the election is made, supplies, in a letter addressed to the district director for the internal revenue district in which the taxpayer files his return (or the Director of International Operations where appropriate), or in a statement attached to his return, the following information with respect to the operation and accounts of the foreign trust created by a U.S. person for each of the preceding taxable years, on the last day of which an amount is deemed distributed under section 666(a):

(a) The gross income of the trust: The gross income should be separated to show the amount of each type of income received by the trust and to identify its source. For example, the beneficiary should list separately, by type (dividends, rents, capital gains, taxable interest, exempt interest, etc.) and source (name and country of payor), each item of income included in the gross income of the trust. For this purpose, the gross income of the trust includes gross income from U.S. sources which is exempt from taxation under section 894.

(b) The amount of tax withheld under section 1441 by the United States on income from sources within the United States.

(c) The amount of the tax paid to each foreign country by the trust.

(d) The expenses of the trust attributable to each type of income disclosed in paragraph (b) of this section, and the general expenses of the trust.

(e) The distributions, if any, made by the trust to the beneficiaries (including those who are not U.S. persons). These distributions should be separated into amounts of income required to be distributed currently within the meaning of section 661(a)(1), and any other amounts properly paid, credited, or required to be distributed within the meaning of section 661(a)(2).

(f) Any other information which is necessary for the computation of tax on the accumulation distribution as provided in section 669(a).

(g) If the foreign trust created by a U.S. person is less than the entire foreign trust, the information listed in paragraphs (a) through (f) of this section shall also be furnished with re-

spect to that portion of the entire foreign trust which is not a foreign trust created by a U.S. person.

[T.D. 6989, 34 FR 740, Jan. 17, 1969]

§ 1.669(b)-2 Manner of exercising election.

(a) *By whom election is to be made.* Except as otherwise provided in this paragraph, a taxpayer whose tax liability is affected by the election shall make the election provided in section 669(a). In the case of a partnership, or a corporation electing under the provisions of subchapter S, chapter 1 of the Code, the election shall be exercised by the partnership or such corporation.

(b) *Time and manner of making election.* The election under section 669(a) may be made, or revoked, at any time before the expiration of the period provided in section 6501 for assessment of the tax. If an election is revoked, a new election may be made at any time before the expiration of such period. The election (or a revocation of an election) may be made in a letter addressed to the district director of internal revenue for the district in which the taxpayer files his tax return (or the Director of International Operations where appropriate) or may be made in a statement attached to the return. In any case where all the information described in § 1.669(b)-1 is not furnished at or before the time the beneficiary signifies his intention of making an election and by reason thereof an election has not been made, and subsequent thereto, but before the expiration of the period provided in section 6501 for the assessment of the tax, there is furnished the required information not previously furnished, the election will be considered as made at the time such additional information is furnished.

[T.D. 6989, 34 FR 740, Jan. 17, 1969]

UNITRUST ACTUARIAL TABLES
APPLICABLE BEFORE MAY 1, 1999

§ 1.664-4A 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 a charitable remainder unitrust under section 664 until 1969. See §20.2031-7A(a) of this chapter (Estate Tax Regulations) for the determination of the present value of a charitable interest for which the valuation date is 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 unitrust for which the valuation date is after the effective dates of the Tax Reform Act of 1969 unless the unitrust meets the requirements of section 664. 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) *Valuation of charitable remainder unitrusts having certain payout sequences for transfers for which the valuation date is after December 31, 1970, and before December 1, 1983.* For the determination of the present value of a charitable remainder unitrust 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 §1.664-4(d) (as contained in the 26 CFR part 1 edition revised as of April 1, 1994).

(d) *Valuation of charitable remainder unitrusts having certain payout sequences for transfers for which the valuation date is after November 30, 1983, and before May 1, 1989—(1) In general.* Except as otherwise provided in paragraph (d)(2) of this section, in the case of transfers made after November 30, 1983, for which the valuation date is before May 1, 1989, the present value of a remainder interest that is dependent on a term of years or the termination of the life of one individual is determined under paragraphs (d)(3) through (d)(6) of this section, provided that the amount of the payout as of any payout date during any taxable year of the trust is not larger than the amount that the trust could distribute on such date under §1.664-3(a)(1)(v) if the taxable year of the trust were to end on such date. The present value of the remainder interest

in the trust is determined by computing the adjusted payout rate (as defined in paragraph (d)(3) of this section) and following the procedure outlined in paragraph (d)(4) or (d)(5) of this section, whichever is applicable. The present value of a remainder interest that is dependent on a term of years is computed under paragraph (d)(4) of this section. The present value of a remainder interest that is dependent on the termination of the life of one individual is computed under paragraph (d)(5) of this section. See paragraph (d)(2) of this section for testamentary transfers for which the valuation date is after November 30, 1983, and before August 9, 1984.

(2) *Rules for determining the present value for testamentary transfers where the decedent dies after November 30, 1983, and before August 9, 1984.* For purposes of section 2055 or 2106, if—

(i) The decedent dies after November 30, 1983, and before August 9, 1984; or

(ii) On December 1, 1983, the decedent was mentally incompetent so that the disposition of the property could not be changed, and the decedent died after November 30, 1983, without regaining competency to dispose of the decedent's property, or died within 90 days of the date on which the decedent first regained competency, the present value determined under this section of a remainder interest is determined in accordance with paragraph (d)(1) and paragraphs (d)(3) through (d)(6) of this section, or §1.664-4A(c), at the option of the taxpayer.

(3) *Adjusted payout rate.* The adjusted payout rate is determined by multiplying the fixed percentage described in paragraph (a)(1)(i)(a) of §1.664-3 by the figure in column (2) of Table F(1) which describes the payout sequence of the trust opposite the number in column (1) of Table F(1) which corresponds to the number of months by which the valuation date for the first full taxable year of the trust precedes the first payout date for such taxable year. If the governing instrument does not prescribe when the distribution shall be made during the taxable year of the trust, see §1.664-4(a). In the case of a trust having a payout sequence for which no figures have been provided by Table F (1) and in the case of a trust

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which determines the fair market value of the trust assets by taking the average of valuations on more than one date during the taxable year, see § 1.664-4(b).

(4) *Period is a term of years.* If the period described in § 1.664-3(a)(5) is a term of years, the factor which is used in determining the present value of the remainder interest is the factor under the appropriate adjusted payout rate in Table D in § 1.664-4(e)(6) that corresponds to the number of years in the term. If the adjusted payout rate is an amount which is between adjusted payout rates for which factors are provided in Table D, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the net fair market value (as of the appropriate valuation date) of the property placed in trust by the factor determined under this paragraph (d)(4). For purposes of this section, the term *appropriate valuation date* means the date on which the property is transferred to the trust by the donor except that, for purposes of section 2055 or 2106, it means the date of death unless the alternate valuation date is elected in accordance with section 2032 and the regulations thereunder in which event it means the alternate valuation date. If the adjusted payout rate is greater than 14 percent, see § 1.664-4(b). The application of this paragraph (d)(4) may be illustrated by the following example:

Example. D transfers \$100,000 to a charitable remainder unitrust on January 1, 1985. The trust instrument requires that the trust pay to D semiannually (on June 30 and December 31) 10 percent of the fair market value of the trust assets as of June 30th for a term of 15 years. The adjusted payout rate is 9.767 percent (10%×0.976731). The present value of the remainder interest is \$21,404.90, computed as follows:

Factor at 9.6 percent for 15 years	0.220053
Factor at 9.8 percent for 15 years .....	.212862
Difference .....	.007191
$9.767\% - 9.6 \div 0.2\% \times .007191$	
$X = .006004$	
Factor at 9.6 percent for 15 years	0.220053
Less: X .....	.006004
Interpolated factor .....	.214049
Present value of remainder interest = \$100,000×0.214049 =	\$21,404.90

(5) *Period is the life of one individual.* If the period described in paragraph (a)(5) of § 1.664-3 is the life of one individual, the factor that is used in determining the present value of the remainder interest is the factor under the appropriate adjusted payout rate in column (2) of Table E in paragraph (d)(6) of this section opposite the number in column (1) that corresponds to the age of the individual whose life measures the period. For purposes of the computations described in this paragraph (b)(5), the age of an individual is to be taken as the age of that individual at the individual's nearest birthday. If the adjusted payout rate is an amount which is between adjusted payout rates for which factors are provided for in Table E, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the net fair market value (as of the appropriate valuation date) of the property placed in trust by the factor determined under this paragraph (b)(5). If the adjusted payout rate is greater than 14 percent, see § 1.664-4(b). The application of this paragraph may be illustrated by the following example:

Example. A, who will be 50 years old on April 15, 1985, transfers \$100,000 to a charitable remainder unitrust on January 1, 1985. The trust instrument requires that the trust pay to A at the end of each taxable year of the trust 10 percent of the fair market value of the trust assets as of the beginning of each taxable year of the trust. The adjusted payout rate is 9.091 percent (10 percent×.909091). The present value of the remainder interest is \$15,259.00 computed as follows:

Factor at 9 percent at age 50	0.15472
Factor at 9.2 percent at age 50 .....	.15003
Difference .....	.00469
$9.091\% - 9\% \div 0.2\% = X \div 0.00469$	
$X = 0.00213$	
Factor at 9 percent at age 50 .....	.15472
Less: X .....	.00213
Interpolated factor .....	.15259
Present value of remainder interest = \$100,000×0.15259 =	\$15,259.00

(6) *Actuarial tables for transfers for which the valuation date is after November 30, 1983, and before May 1, 1989.*

Internal Revenue Service, Treasury

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Table D in §1.664-4(e)(6) and the following tables shall be used in the application of the provisions of this section:

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	2.2%	2.4%	2.6%	2.8%	3.0%
0	.23253	.20635	.18364	.16394	.14683
1	.22196	.19506	.17170	.15139	.13372
2	.22597	.19884	.17523	.15468	.13676
3	.23039	.20304	.17920	.15840	.14024
4	.23503	.20747	.18340	.16237	.14397
5	.23988	.21211	.18783	.16656	.14793
6	.24489	.21693	.19243	.17094	.15207
7	.25004	.22189	.19718	.17546	.15637
8	.25534	.22701	.20209	.18016	.16084
9	.26080	.23230	.20718	.18503	.16549
10	.26640	.23774	.21243	.19008	.17031
11	.27217	.24335	.21786	.19530	.17532
12	.27807	.24911	.22344	.20068	.18049
13	.28407	.25497	.22913	.20618	.18579
14	.29013	.26089	.23489	.21175	.19115
15	.29621	.26684	.24067	.21735	.19655
16	.30229	.27279	.24647	.22296	.20196
17	.30838	.27876	.25228	.22859	.20739
18	.31451	.28477	.25813	.23427	.21287
19	.32070	.29085	.26407	.24003	.21844
20	.32699	.29704	.27012	.24591	.22413
21	.33339	.30335	.27629	.25192	.22996
22	.33991	.30977	.28259	.25807	.23592
23	.34655	.31634	.28904	.26437	.24205
24	.35334	.32306	.29566	.27085	.24836
25	.36031	.32998	.30248	.27754	.25490
26	.36746	.33710	.30952	.28446	.26167
27	.37481	.34443	.31678	.29161	.26869
28	.38236	.35197	.32427	.29901	.27596
29	.39006	.35968	.33194	.30660	.28344
30	.39793	.36757	.33980	.31439	.29113
31	.40594	.37561	.34783	.32237	.29902
32	.41410	.38383	.35605	.33054	.30711
33	.42240	.39220	.36444	.33890	.31541
34	.43084	.40072	.37299	.34744	.32389
35	.43942	.40941	.38172	.35617	.33258
36	.44813	.41824	.39061	.36508	.34146
37	.45696	.42720	.39966	.37416	.35053
38	.46591	.43630	.40885	.38339	.35977
39	.47496	.44552	.41818	.39278	.36917
40	.48412	.45486	.42765	.40232	.37875
41	.49338	.46432	.43725	.41201	.38849
42	.50275	.47391	.44700	.42187	.39840
43	.51221	.48360	.45686	.43186	.40847
44	.52175	.49340	.46685	.44199	.41870
45	.53136	.50327	.47693	.45223	.42905
46	.54104	.51323	.48712	.46259	.43953
47	.55077	.52327	.49739	.47305	.45013
48	.56058	.53339	.50777	.48363	.46087
49	.57043	.54358	.51823	.49432	.47173
50	.58035	.55384	.52879	.50510	.48271
51	.59029	.56415	.53940	.51597	.49379
52	.60027	.57450	.55008	.52692	.50496
53	.61026	.58488	.56080	.53793	.51620
54	.62025	.59528	.57154	.54897	.52750
55	.63022	.60567	.58230	.56004	.53884
56	.64018	.61606	.59306	.57113	.55021
57	.65012	.62644	.60384	.58225	.56163
58	.66004	.63681	.61461	.59337	.57306
59	.66993	.64717	.62538	.60452	.58453
60	.67979	.65751	.63615	.61567	.59602

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	2.2%	2.4%	2.6%	2.8%	3.0%
61	.68963	.66784	.64692	.62683	.60754
62	.69944	.67815	.65769	.63801	.61908
63	.70922	.68844	.66843	.64918	.63063
64	.71893	.69868	.67915	.66032	.64217
65	.72859	.70886	.68982	.67144	.65369
66	.73817	.71897	.70043	.68250	.66517
67	.74766	.72901	.71096	.69350	.67660
68	.75706	.73896	.72142	.70443	.68796
69	.76637	.74882	.73181	.71530	.69928
70	.77559	.75861	.74212	.72610	.71053
71	.78475	.76833	.75237	.73685	.72176
72	.79383	.77799	.76257	.74756	.73294
73	.80279	.78753	.77266	.75816	.74403
74	.81158	.79689	.78256	.76858	.75494
75	.82013	.80602	.79223	.77876	.76561
76	.82844	.81488	.80163	.78867	.77599
77	.83648	.82347	.81075	.79829	.78609
78	.84428	.83182	.81961	.80764	.79592
79	.85187	.83994	.82824	.81677	.80552
80	.85927	.84787	.83668	.82569	.81491
81	.86645	.85556	.84487	.83437	.82404
82	.87336	.86299	.85278	.84275	.83288
83	.88003	.87014	.86042	.85084	.84142
84	.88648	.87708	.86792	.85870	.84971
85	.89273	.88381	.87501	.86633	.85778
86	.89888	.89021	.88185	.87360	.86547
87	.90417	.89613	.88818	.88034	.87260
88	.90923	.90158	.89402	.88655	.87917
89	.91396	.90668	.89948	.89237	.88533
90	.91849	.91156	.90471	.89794	.89124
91	.92278	.91620	.90968	.90324	.89686
92	.92673	.92046	.91426	.90812	.90204
93	.93027	.92429	.91837	.91251	.90670
94	.93341	.92768	.92201	.91639	.91082
95	.93612	.93062	.92516	.91976	.91440
96	.93841	.93309	.92782	.92259	.91740
97	.94044	.93529	.93018	.92512	.92009
98	.94223	.93723	.93226	.92733	.92244
99	.94392	.93905	.93421	.92942	.92466
100	.94559	.94086	.93615	.93149	.92685
101	.94709	.94248	.93790	.93334	.92882
102	.94873	.94424	.93979	.93536	.93096
103	.95077	.94645	.94216	.93789	.93365
104	.95278	.94862	.94449	.94037	.93628
105	.95570	.95178	.94787	.94399	.94012
106	.96017	.95662	.95309	.94957	.94607
107	.96616	.96313	.96010	.95709	.95408
108	.97515	.97291	.97067	.96843	.96620
109	.98900	.98800	.98700	.98600	.98500

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Years	(2) Adjusted payout rate				
	3.2%	3.4%	3.6%	3.8%	4.0%
0	.13196	.11901	.10774	.09791	.08933
1	.11834	.10493	.09324	.08303	.07410
2	.12113	.10749	.09557	.08514	.07601
3	.12437	.11050	.09835	.08770	.07837

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Years	(2) Adjusted payout rate				
	3.2%	3.4%	3.6%	3.8%	4.0%
4	.12787	.11376	.10138	.09052	.08098
5	.13159	.11725	.10465	.09357	.08382
6	.13549	.12092	.10810	.09680	.08684
7	.13956	.12476	.11171	.10019	.09002
8	.14380	.12877	.11549	.10376	.09337
9	.14822	.13296	.11946	.10751	.09691
10	.15282	.13734	.12361	.11144	.10063
11	.15761	.14190	.12795	.11556	.10454
12	.16257	.14663	.13247	.11986	.10863
13	.16764	.15149	.13711	.12428	.11283
14	.17279	.15643	.14182	.12878	.11712
15	.17798	.16140	.14657	.13331	.12143
16	.18318	.16638	.15133	.13785	.12576
17	.18840	.17138	.15611	.14241	.13010
18	.19367	.17643	.16094	.14702	.13449
19	.19903	.18157	.16586	.15172	.13897
20	.20452	.18685	.17092	.15655	.14358
21	.21014	.19226	.17612	.16153	.14833
22	.21591	.19783	.18146	.16665	.15324
23	.22185	.20356	.18698	.17195	.15832
24	.22798	.20949	.19270	.17746	.16361
25	.23434	.21565	.19866	.18321	.16914
26	.24094	.22207	.20489	.18922	.17494
27	.24780	.22875	.21138	.19551	.18102
28	.25492	.23570	.21814	.20208	.18739
29	.26226	.24288	.22514	.20889	.19400
30	.26982	.25029	.23239	.21596	.20088
31	.27759	.25792	.23985	.22324	.20798
32	.28557	.26577	.24755	.23078	.21533
33	.29377	.27385	.25548	.23855	.22293
34	.30217	.28214	.26364	.24656	.23077
35	.31079	.29065	.27203	.25481	.23887
36	.31961	.29939	.28065	.26330	.24721
37	.32863	.30833	.28950	.27202	.25579
38	.33784	.31747	.29855	.28096	.26460
39	.34722	.32680	.30780	.29011	.27363
40	.35679	.33633	.31727	.29948	.28290
41	.36654	.34606	.32693	.30908	.29239
42	.37648	.35599	.33683	.31890	.30213
43	.38659	.36610	.34691	.32894	.31209
44	.39687	.37640	.35720	.33918	.32227
45	.40728	.38685	.36765	.34961	.33265
46	.41785	.39746	.37828	.36023	.34323
47	.42856	.40823	.38908	.37103	.35400
48	.43941	.41917	.40006	.38202	.36499
49	.45040	.43025	.41121	.39320	.37617
50	.46153	.44149	.42252	.40457	.38756
51	.47277	.45286	.43398	.41609	.39911
52	.48412	.46435	.44558	.42776	.41084
53	.49556	.47595	.45731	.43958	.42272
54	.50707	.48763	.46913	.45151	.43473
55	.51864	.49939	.48104	.46354	.44685
56	.53026	.51121	.49303	.47567	.45908
57	.54192	.52310	.50510	.48789	.47143
58	.55363	.53503	.51723	.50019	.48387
59	.56538	.54703	.52945	.51258	.49642
60	.57717	.55909	.54173	.52506	.50906
61	.58901	.57120	.55408	.53763	.52181
62	.60087	.58336	.56650	.55028	.53466
63	.61277	.59556	.57898	.56300	.54760
64	.62467	.60778	.59149	.57577	.56060
65	.63655	.62000	.60402	.58857	.57365
66	.64842	.63221	.61654	.60139	.58672
67	.66023	.64439	.62905	.61420	.59980
68	.67200	.65653	.64154	.62699	.61289
69	.68373	.66865	.65400	.63978	.62598

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Years	(2) Adjusted payout rate				
	3.2%	3.4%	3.6%	3.8%	4.0%
70	.69541	.68072	.66645	.65257	.63908
71	.70708	.69279	.67890	.66538	.65222
72	.71870	.70484	.69134	.67819	.66538
73	.73025	.71682	.70372	.69095	.67850
74	.74163	.72863	.71595	.70356	.69147
75	.75275	.74019	.72792	.71593	.70421
76	.76360	.75147	.73962	.72802	.71667
77	.77415	.76246	.75102	.73981	.72883
78	.78443	.77318	.76214	.75133	.74073
79	.79448	.78365	.77303	.76261	.75238
80	.80432	.79392	.78371	.77369	.76384
81	.81390	.80393	.79413	.78450	.77504
82	.82317	.81362	.80423	.79499	.78590
83	.83214	.82301	.81402	.80517	.79645
84	.84086	.83214	.82355	.81508	.80674
85	.84935	.84104	.83284	.82476	.81679
86	.85745	.84953	.84172	.83401	.82640
87	.86496	.85741	.84996	.84260	.83533
88	.87189	.86468	.85757	.85054	.84359
89	.87838	.87150	.86471	.85799	.85135
90	.88461	.87806	.87157	.86516	.85881
91	.89055	.88430	.87812	.87200	.86594
92	.89602	.89006	.88416	.87831	.87252
93	.90094	.89524	.88959	.88400	.87846
94	.90530	.89983	.89441	.88904	.88372
95	.90908	.90381	.89859	.89341	.88828
96	.91226	.90716	.90211	.89709	.89212
97	.91510	.91015	.90525	.90038	.89555
98	.91759	.91277	.90800	.90326	.89855
99	.91993	.91524	.91058	.90596	.90137
100	.92225	.91768	.91315	.90865	.90417
101	.92433	.91987	.91544	.91104	.90667
102	.92659	.92225	.91793	.91364	.90938
103	.92943	.92524	.92107	.91692	.91280
104	.93221	.92816	.92413	.92012	.91614
105	.93627	.93244	.92863	.92483	.92105
106	.94257	.93909	.93562	.93217	.92872
107	.95107	.94808	.94509	.94211	.93914
108	.96396	.96173	.95950	.95728	.95505
109	.98400	.98300	.98200	.98100	.98000

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	4.2%	4.4%	4.6%	4.8%	5.0%
0	.08183	.07527	.06952	.06448	.06005
1	.06629	.05945	.05344	.04817	.04354
2	.06801	.06098	.05481	.04939	.04460
3	.07017	.06297	.05663	.05104	.04611
4	.07259	.06520	.05868	.05294	.04786
5	.07523	.06765	.06096	.05505	.04982
6	.07805	.07029	.06342	.05734	.05195
7	.08103	.07307	.06603	.05978	.05423
8	.08418	.07603	.06880	.06238	.05666
9	.08752	.07917	.07175	.06516	.05928
10	.09103	.08249	.07488	.06811	.06206
11	.09473	.08600	.07820	.07125	.06503
12	.09861	.08968	.08169	.07456	.06817

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	4.2%	4.4%	4.6%	4.8%	5.0%
13 ....	.10261	.09348	.08530	.07799	.07142
14 ....	.10669	.09735	.08899	.08148	.07474
15 ....	.11080	.10126	.09269	.08500	.07808
16 ....	.11491	.10516	.09640	.08852	.08142
17 ....	.11903	.10908	.10012	.09204	.08475
18 ....	.12321	.11304	.10387	.09560	.08812
19 ....	.12747	.11709	.10771	.09923	.09156
20 ....	.13186	.12126	.11168	.10300	.09513
21 ....	.13639	.12558	.11578	.10690	.09883
22 ....	.14108	.13005	.12004	.11094	.10268
23 ....	.14594	.13469	.12446	.11516	.10669
24 ....	.15101	.13954	.12910	.11958	.11091
25 ....	.15632	.14464	.13398	.12426	.11537
26 ....	.16191	.15001	.13914	.12920	.12011
27 ....	.16778	.15567	.14459	.13444	.12514
28 ....	.17394	.16162	.15032	.13997	.13046
29 ....	.18035	.16782	.15632	.14575	.13604
30 ....	.18702	.17429	.16259	.15181	.14189
31 ....	.19393	.18100	.16909	.15811	.14799
32 ....	.20109	.18797	.17586	.16468	.15436
33 ....	.20851	.19520	.18290	.17152	.16100
34 ....	.21618	.20268	.19018	.17861	.16789
35 ....	.22411	.21043	.19775	.18599	.17508
36 ....	.23228	.21844	.20558	.19363	.18253
37 ....	.24071	.22670	.21367	.20154	.19026
38 ....	.24938	.23521	.22201	.20971	.19825
39 ....	.25827	.24396	.23060	.21814	.20650
40 ....	.26741	.25295	.23945	.22682	.21502
41 ....	.27679	.26220	.24855	.23577	.22381
42 ....	.28642	.27172	.25793	.24501	.23289
43 ....	.29629	.28147	.26756	.25450	.24224
44 ....	.30639	.29147	.27745	.26426	.25186
45 ....	.31669	.30169	.28756	.27426	.26173
46 ....	.32722	.31213	.29791	.28450	.27185
47 ....	.33795	.32280	.30849	.29498	.28222
48 ....	.34890	.33370	.31932	.30573	.29287
49 ....	.36007	.34482	.33039	.31672	.30377
50 ....	.37144	.35617	.34170	.32797	.31494
51 ....	.38301	.36773	.35322	.33944	.32635
52 ....	.39476	.37948	.36495	.35113	.33799
53 ....	.40668	.39141	.37688	.36304	.34986
54 ....	.41874	.40350	.38897	.37512	.36191
55 ....	.43093	.41574	.40123	.38739	.37416
56 ....	.44324	.42811	.41364	.39980	.38657
57 ....	.45568	.44062	.42620	.41240	.39918
58 ....	.46823	.45325	.43890	.42514	.41194
59 ....	.48091	.46603	.45175	.43805	.42489
60 ....	.49370	.47893	.46475	.45112	.43802
61 ....	.50661	.49198	.47790	.46436	.45133
62 ....	.51963	.50515	.49120	.47776	.46481
63 ....	.53275	.51844	.50463	.49131	.47846
64 ....	.54596	.53182	.51817	.50498	.49225
65 ....	.55922	.54528	.53180	.51877	.50616
66 ....	.57253	.55880	.54551	.53264	.52018
67 ....	.58586	.57235	.55926	.54657	.53427
68 ....	.59921	.58594	.57306	.56057	.54845
69 ....	.61258	.59956	.58692	.57463	.56270
70 ....	.62597	.61322	.60082	.58877	.57704
71 ....	.63941	.62695	.61481	.60300	.59149
72 ....	.65289	.64073	.62887	.61731	.60605
73 ....	.66635	.65449	.64293	.63165	.62064
74 ....	.67976	.66814	.65688	.64588	.63514
75 ....	.69275	.68156	.67061	.65990	.64944
76 ....	.70557	.69470	.68407	.67366	.66348
77 ....	.71809	.70756	.69724	.68714	.67724
78 ....	.73033	.72014	.71015	.70036	.69075

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	4.2%	4.4%	4.6%	4.8%	5.0%
79 ....	.74235	.73251	.72284	.71336	.70405
80 ....	.75417	.74468	.73535	.72619	.71718
81 ....	.76573	.75659	.74759	.73875	.73006
82 ....	.77696	.76816	.75951	.75099	.74261
83 ....	.78787	.77942	.77110	.76291	.75484
84 ....	.79852	.79042	.78243	.77457	.76681
85 ....	.80893	.80118	.79353	.78599	.77856
86 ....	.81889	.81148	.80417	.79695	.78983
87 ....	.82816	.82107	.81408	.80716	.80034
88 ....	.83673	.82994	.82324	.81662	.81007
89 ....	.84478	.83828	.83186	.82551	.81923
90 ....	.85253	.84632	.84018	.83410	.82808
91 ....	.85994	.85401	.84813	.84232	.83656
92 ....	.86679	.86111	.85549	.84993	.84441
93 ....	.87296	.86752	.86213	.85679	.85150
94 ....	.87844	.87321	.86803	.86289	.85780
95 ....	.88319	.87815	.87314	.86818	.86327
96 ....	.88719	.88230	.87745	.87264	.86787
97 ....	.89076	.88601	.88129	.87661	.87197
98 ....	.89388	.88925	.88465	.88009	.87556
99 ....	.89682	.89230	.88781	.88336	.87894
100 ..	.89973	.89533	.89095	.88660	.88228
101 ..	.90233	.89802	.89374	.88948	.88526
102 ..	.90515	.90094	.89676	.89260	.88848
103 ..	.90817	.90404	.90059	.89656	.89256
104 ..	.91217	.90823	.90431	.90040	.89652
105 ..	.91729	.91354	.90981	.90610	.90240
106 ..	.92259	.92187	.91846	.91507	.91169
107 ..	.93617	.93322	.93027	.92732	.92439
108 ..	.95283	.95062	.94840	.94619	.94398
109 ..	.97900	.97800	.97700	.97600	.97500

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	5.2%	5.4%	5.6%	5.8%	6.0%
0 .....	.05615	.05272	.04969	.04701	.04464
1 .....	.03945	.03585	.03268	.02986	.02737
2 .....	.04039	.03667	.03337	.03046	.02787
3 .....	.04176	.03791	.03450	.03147	.02879
4 .....	.04336	.03938	.03585	.03272	.02993
5 .....	.04518	.04107	.03741	.03416	.03127
6 .....	.04717	.04292	.03914	.03577	.03276
7 .....	.04929	.04490	.04099	.03750	.03438
8 .....	.05158	.04704	.04300	.03938	.03615
9 .....	.05404	.04936	.04518	.04143	.03808
10 ....	.05666	.05183	.04751	.04364	.04016
11 ....	.05947	.05449	.05003	.04602	.04242
12 ....	.06245	.05731	.05271	.04856	.04484
13 ....	.06554	.06025	.05549	.05121	.04735
14 ....	.06869	.06324	.05834	.05391	.04992
15 ....	.07186	.06625	.06119	.05662	.05250
16 ....	.07502	.06924	.06403	.05931	.05504
17 ....	.07817	.07223	.06685	.06199	.05757
18 ....	.08136	.07524	.06970	.06468	.06012
19 ....	.08462	.07832	.07261	.06743	.06272
20 ....	.08800	.08152	.07564	.07029	.06542
21 ....	.09151	.08485	.07879	.07327	.06824

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	5.2%	5.4%	5.6%	5.8%	6.0%
22 ....	.09516	.08831	.08207	.07638	.07119
23 ....	.09897	.09193	.08551	.07964	.07428
24 ....	.10299	.09576	.08915	.08310	.07756
25 ....	.10725	.09982	.09302	.08679	.08108
26 ....	.11179	.10416	.09717	.09075	.08486
27 ....	.11661	.10878	.10160	.09500	.08892
28 ....	.12173	.11370	.10632	.09953	.09328
29 ....	.12710	.11888	.11130	.10432	.09788
30 ....	.13276	.12433	.11656	.10938	.10276
31 ....	.13865	.13002	.12205	.11469	.10787
32 ....	.14482	.13599	.12783	.12026	.11326
33 ....	.15126	.14223	.13387	.12612	.11892
34 ....	.15796	.14874	.14018	.13223	.12485
35 ....	.16494	.15553	.14678	.13864	.13107
36 ....	.17221	.16260	.15366	.14533	.13757
37 ....	.17975	.16996	.16082	.15231	.14435
38 ....	.18756	.17758	.16826	.15955	.15142
39 ....	.19563	.18547	.17597	.16708	.15875
40 ....	.20397	.19364	.18395	.17488	.16638
41 ....	.21259	.20209	.19223	.18298	.17430
42 ....	.22152	.21084	.20082	.19140	.18254
43 ....	.23071	.21988	.20969	.20010	.19107
44 ....	.24019	.22920	.21885	.20910	.19991
45 ....	.24992	.23878	.22828	.21837	.20902
46 ....	.25991	.24864	.23799	.22793	.21842
47 ....	.27016	.25876	.24798	.23777	.22812
48 ....	.28070	.26918	.25826	.24792	.23812
49 ....	.29150	.27987	.26883	.25837	.24843
50 ....	.30258	.29084	.27970	.26911	.25905
51 ....	.31391	.30208	.29084	.28014	.26996
52 ....	.32548	.31358	.30224	.29144	.28115
53 ....	.33729	.32532	.31390	.30302	.29263
54 ....	.34931	.33728	.32579	.31482	.30434
55 ....	.36152	.34945	.33790	.32686	.31631
56 ....	.37392	.36181	.35022	.33912	.32850
57 ....	.38652	.37438	.36276	.35162	.34093
58 ....	.39929	.38715	.37550	.36432	.35359
59 ....	.41226	.40013	.38847	.37727	.36650
60 ....	.42542	.41331	.40165	.39044	.37965
61 ....	.43878	.42670	.41506	.40386	.39306
62 ....	.45233	.44029	.42869	.41750	.40671
63 ....	.46606	.45409	.44253	.43138	.42060
64 ....	.47994	.46805	.45656	.44545	.43471
65 ....	.49397	.48217	.47076	.45971	.44902
66 ....	.50811	.49642	.48510	.47413	.46350
67 ....	.52235	.51079	.49957	.48869	.47814
68 ....	.53668	.52525	.51416	.50339	.49293
69 ....	.55110	.53983	.52888	.51823	.50788
70 ....	.56563	.55453	.54373	.53322	.52299
71 ....	.58029	.56938	.55875	.54839	.53830
72 ....	.59507	.58436	.57392	.56374	.55380
73 ....	.60990	.59941	.58917	.57918	.56942
74 ....	.62485	.61439	.60437	.59458	.58502
75 ....	.63920	.62919	.61940	.60983	.60046
76 ....	.65351	.64375	.63419	.62484	.61568
77 ....	.66755	.65804	.64873	.63961	.63066
78 ....	.68133	.67209	.66303	.65414	.64542
79 ....	.69492	.68595	.67714	.66850	.66001
80 ....	.70834	.69965	.69111	.68272	.67448
81 ....	.72151	.71311	.70484	.69671	.68872
82 ....	.73436	.72624	.71825	.71039	.70265
83 ....	.74689	.73906	.73135	.72376	.71627
84 ....	.75917	.75163	.74421	.73688	.72967
85 ....	.77122	.76398	.75685	.74980	.74286
86 ....	.78280	.77586	.76901	.76224	.75556
87 ....	.79359	.78693	.78036	.77386	.76744

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	5.2%	5.4%	5.6%	5.8%	6.0%
88 ....	.80360	.79720	.79088	.78463	.77846
89 ....	.81302	.80688	.80081	.79480	.78886
90 ....	.82213	.81624	.81041	.80465	.79894
91 ....	.83086	.82522	.81963	.81410	.80862
92 ....	.83895	.83354	.82818	.82287	.81762
93 ....	.84626	.84106	.83591	.83081	.82575
94 ....	.85275	.84774	.84278	.83787	.83299
95 ....	.85839	.85355	.84876	.84400	.83929
96 ....	.86313	.85844	.85378	.84916	.84458
97 ....	.86737	.86280	.85826	.85377	.84930
98 ....	.87107	.86661	.86218	.85779	.85343
99 ....	.87455	.87019	.86586	.86157	.85730
100 ..	.87800	.87374	.86951	.86532	.86115
101 ..	.88106	.87689	.87275	.86863	.86455
102 ..	.88437	.88030	.87625	.87222	.86822
103 ..	.88858	.88463	.88070	.87679	.87290
104 ..	.89266	.88882	.88500	.88120	.87741
105 ..	.89872	.89506	.89141	.88778	.88417
106 ..	.90832	.90496	.90161	.89828	.89496
107 ..	.92146	.91854	.91562	.91271	.90981
108 ..	.94177	.93956	.93736	.93516	.93296
109 ..	.97400	.97300	.97200	.97100	.97000

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted Payout Rate				
	6.2%	6.4%	6.6%	6.8%	7.0%
0 .....	.04253	.04066	.03899	.03751	.03618
1 .....	.02516	.02320	.02145	.01989	.01850
2 .....	.02557	.02353	.02171	.02008	.01862
3 .....	.02640	.02427	.02237	.02067	.01915
4 .....	.02744	.02523	.02325	.02147	.01988
5 .....	.02868	.02638	.02431	.02246	.02080
6 .....	.03008	.02767	.02552	.02359	.02185
7 .....	.03159	.02909	.02685	.02483	.02302
8 .....	.03325	.03065	.02831	.02621	.02432
9 .....	.03507	.03236	.02993	.02774	.02576
10 .....	.03704	.03423	.03170	.02941	.02735
11 .....	.03918	.03626	.03363	.03125	.02910
12 .....	.04148	.03845	.03571	.03323	.03099
13 .....	.04387	.04073	.03788	.03531	.03297
14 .....	.04632	.04305	.04010	.03742	.03499
15 .....	.04876	.04538	.04231	.03953	.03699
16 .....	.05118	.04767	.04449	.04159	.03896
17 .....	.05357	.04994	.04663	.04362	.04088
18 .....	.05598	.05221	.04878	.04565	.04280
19 .....	.05843	.05453	.05097	.04772	.04476
20 .....	.06099	.05694	.05325	.04988	.04679
21 .....	.06365	.05946	.05564	.05213	.04893
22 .....	.06644	.06210	.05813	.05449	.05116
23 .....	.06937	.06488	.06076	.05699	.05352
24 .....	.07249	.06784	.06357	.05965	.05605
25 .....	.07584	.07103	.06660	.06254	.05879
26 .....	.07945	.07447	.06989	.06567	.06178
27 .....	.08334	.07819	.07345	.06907	.06503
2808751	.08219	.07729	.07275	.06856
2909194	.08645	.08137	.07667	.07233
3009663	.09096	.08572	.08086	.07635

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted Payout Rate				
	6.2%	6.4%	6.6%	6.8%	7.0%
31 ....	.10156	.09572	.09030	.08527	.08060
32 ....	.10677	.10074	.09515	.08995	.08512
33 ....	.11224	.10604	.10027	.09490	.08990
34 ....	.11798	.11159	.10564	.10010	.09494
35 ....	.12401	.11744	.11131	.10560	.10026
36 ....	.13033	.12357	.11727	.11137	.10586
37 ....	.13693	.12999	.12350	.11743	.11175
38 ....	.14380	.13668	.13002	.12377	.11791
39 ....	.15096	.14366	.13681	.13038	.12436
40 ....	.15841	.15092	.14390	.13729	.13109
41 ....	.16615	.15848	.15128	.14450	.13812
42 ....	.17421	.16637	.15899	.15204	.14549
43 ....	.18257	.17456	.16700	.15988	.15316
44 ....	.19124	.18306	.17533	.16804	.16115
45 ....	.20018	.19184	.18395	.17649	.16943
46 ....	.20943	.20092	.19287	.18524	.17802
47 ....	.21897	.21030	.20209	.19431	.18692
48 ....	.22883	.22001	.21165	.20371	.19616
49 ....	.23900	.23004	.22152	.21343	.20573
50 ....	.24948	.24039	.23173	.22349	.21565
51 ....	.26027	.25104	.24225	.23387	.22589
52 ....	.27135	.26200	.25308	.24457	.23645
53 ....	.28271	.27325	.26421	.25558	.24733
54 ....	.29433	.28476	.27561	.26686	.25848
55 ....	.30621	.29654	.28728	.27842	.26993
56 ....	.31832	.30856	.29921	.29025	.28165
57 ....	.33068	.32085	.31142	.30236	.29367
58 ....	.34329	.33339	.32388	.31474	.30595
59 ....	.35615	.34620	.33662	.32741	.31855
60 ....	.36927	.35927	.34964	.34037	.33143
61 ....	.38265	.37262	.36295	.35362	.34463
62 ....	.39630	.38625	.37655	.36718	.35814
63 ....	.41020	.40014	.39043	.38104	.37196
64 ....	.42432	.41428	.40456	.39516	.38606
65 ....	.43866	.42864	.41893	.40953	.40042
66 ....	.45320	.44321	.43353	.42414	.41503
67 ....	.46790	.45796	.44832	.43896	.42987
68 ....	.48277	.47289	.46330	.45398	.44492
69 ....	.49781	.48802	.47849	.46923	.46021
70 ....	.51303	.50333	.49389	.48470	.47574
71 ....	.52847	.51888	.50954	.50044	.49156
72 ....	.54412	.53466	.52544	.51644	.50766
73 ....	.55990	.55059	.54151	.53263	.52396
74 ....	.57566	.56652	.55758	.54885	.54030
75 ....	.59129	.58232	.57354	.56496	.55655
76 ....	.60671	.59792	.58932	.58089	.57263
77 ....	.62189	.61330	.60487	.59661	.58851
78 ....	.63687	.62847	.62024	.61215	.60422
79 ....	.65168	.64349	.63546	.62756	.61981
80 ....	.66637	.65841	.65058	.64289	.63532
81 ....	.68085	.67312	.66551	.65802	.65066
82 ....	.69503	.68753	.68014	.67287	.66571
83 ....	.70890	.70164	.69448	.68743	.68048
84 ....	.72255	.71553	.70861	.70179	.69506
85 ....	.73600	.72924	.72257	.71598	.70948
86 ....	.74897	.74246	.73603	.72969	.72342
87 ....	.76109	.75483	.74864	.74252	.73647
88 ....	.77235	.76631	.76035	.75445	.74862
89 ....	.78298	.77717	.77142	.76573	.76011
90 ....	.79329	.78770	.78217	.77669	.77127
91 ....	.80320	.79783	.79252	.78725	.78204
92 ....	.81241	.80725	.80214	.79708	.79206
93 ....	.82074	.81578	.81086	.80598	.80115
94 ....	.82816	.82337	.81862	.81391	.80924
95 ....	.83461	.82997	.82537	.82081	.81629
96 ....	.84003	.83552	.83105	.82661	.82221

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted Payout Rate				
	6.2%	6.4%	6.6%	6.8%	7.0%
97 ....	.84487	.84048	.83612	.82179	.82750
98 ....	.84910	.84481	.84054	.83631	.83211
99 ....	.85307	.84887	.84469	.84055	.83644
100 ..	.85701	.85290	.84882	.84476	.84073
101 ..	.86049	.85645	.85244	.84846	.84451
102 ..	.86424	.86029	.85637	.85247	.84859
103 ..	.86904	.86520	.86138	.85758	.85381
104 ..	.87365	.86991	.86619	.86249	.85880
105 ..	.88058	.87700	.87343	.86988	.86635
106 ..	.89165	.88835	.88506	.88179	.87852
107 ..	.90692	.90404	.90116	.89829	.89542
108 ..	.93077	.92858	.92639	.92420	.92201
109 ..	.96900	.96800	.96700	.96600	.96500

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	7.2%	7.4%	7.6%	7.8%	8.0%
0 .....	.03499	.03392	.03296	.03209	.03130
1 .....	.01725	.01613	.01513	.01422	.01340
2 .....	.01732	.01615	.01509	.01414	.01329
3 .....	.01778	.01656	.01545	.01446	.01356
4 .....	.01846	.01717	.01601	.01497	.01402
5 .....	.01930	.01796	.01674	.01574	.01465
6 .....	.02029	.01888	.01761	.01645	.01541
7 .....	.02138	.01991	.01857	.01736	.01627
8 .....	.02261	.02106	.01966	.01839	.01724
9 .....	.02397	.02236	.02089	.01956	.01835
10 ....	.02548	.02379	.02225	.02086	.01959
11 ....	.02715	.02538	.02377	.02231	.02098
12 ....	.02895	.02710	.02542	.02389	.02250
13 ....	.03085	.02892	.02716	.02556	.02410
14 ....	.03278	.03076	.02893	.02725	.02572
15 ....	.03469	.03259	.03067	.02892	.02732
16 ....	.03656	.03437	.03237	.03054	.02886
17 ....	.03938	.03610	.03401	.03210	.03035
18 ....	.04020	.03782	.03564	.03364	.03181
19 ....	.04204	.03956	.03729	.03520	.03328
20 ....	.04397	.04138	.03901	.03683	.03483
21 ....	.04599	.04329	.04081	.03853	.03644
22 ....	.04810	.04529	.04270	.04032	.03813
23 ....	.05033	.04740	.04470	.04222	.03992
24 ....	.05273	.04968	.04686	.04427	.04187
25 ....	.05534	.05216	.04922	.04651	.04400
26 ....	.05819	.05488	.05182	.04898	.04636
27 ....	.06130	.05785	.05466	.05170	.04896
28 ....	.06468	.06109	.05777	.05468	.05182
29 ....	.06830	.06457	.06110	.05789	.05490
30 ....	.07217	.06829	.06469	.06134	.05822
31 ....	.07627	.07224	.06849	.06500	.06174
32 ....	.08062	.07644	.07254	.06891	.06552
33 ....	.08524	.08090	.07686	.07308	.06955
34 ....	.09012	.08562	.08142	.07749	.07382
35 ....	.09528	.09062	.08626	.08218	.07836
36 ....	.10071	.09589	.09137	.08714	.08317
37 ....	.10643	.10144	.09676	.09237	.08825
38 ....	.11242	.10727	.10243	.09788	.09361
39 ....	.11869	.11337	.10837	.10366	.09923

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	7.2%	7.4%	7.6%	7.8%	8.0%
40 ....	.12526	.11977	.11460	.10973	.10514
41 ....	.13212	.12646	.12113	.11609	.11135
42 ....	.13931	.13349	.12799	.12279	.11789
43 ....	.14681	.14082	.13515	.12980	.12473
44 ....	.15463	.14847	.14264	.13712	.13189
45 ....	.16274	.15642	.15042	.14474	.13935
46 ....	.17117	.16468	.15853	.15268	.14713
47 ....	.17991	.17326	.16694	.16094	.15523
48 ....	.18900	.18219	.17571	.16955	.16368
49 ....	.19841	.19145	.18481	.17850	.17248
50 ....	.20818	.20106	.19428	.18781	.18163
51 ....	.21827	.21101	.20407	.19745	.19113
52 ....	.22869	.22129	.21421	.20745	.20098
53 ....	.23944	.23190	.22468	.21778	.21117
54 ....	.25047	.24280	.23545	.22841	.22167
55 ....	.26180	.25400	.24653	.23936	.23249
56 ....	.27341	.26550	.25790	.25061	.24361
57 ....	.28532	.27729	.26959	.26218	.25505
58 ....	.29751	.28938	.28157	.27405	.26681
59 ....	.31001	.30180	.29388	.28626	.27892
60 ....	.32282	.31452	.30652	.29880	.29136
61 ....	.33595	.32758	.31950	.31169	.30416
62 ....	.34941	.34097	.33282	.32494	.31733
63 ....	.36318	.35469	.34648	.33854	.33085
64 ....	.37725	.36872	.36046	.35246	.34472
65 ....	.39159	.38304	.37474	.36670	.35891
66 ....	.40620	.39763	.38931	.38124	.37340
67 ....	.42104	.41247	.40414	.39605	.38819
68 ....	.43611	.42755	.41923	.41113	.40326
69 ....	.45144	.44290	.43459	.42650	.41863
70 ....	.46702	.45852	.45025	.44218	.43432
71 ....	.48291	.47447	.46623	.45820	.45037
72 ....	.49909	.49072	.48255	.47458	.46679
73 ....	.51549	.50721	.49912	.49124	.48349
74 ....	.53195	.52377	.51578	.50796	.50031
75 ....	.54832	.54027	.53238	.52466	.51710
76 ....	.56454	.55661	.54884	.54123	.53377
77 ....	.58057	.57278	.56514	.55765	.55030
78 ....	.59644	.58879	.58129	.57393	.56670
79 ....	.61219	.60471	.59736	.59013	.58304
80 ....	.62788	.62057	.61338	.60632	.59936
81 ....	.64341	.63628	.62926	.62236	.61556
82 ....	.65866	.65172	.64488	.63815	.63151
83 ....	.67364	.66689	.66024	.65369	.64723
84 ....	.68843	.68189	.67544	.66907	.66279
85 ....	.70307	.69674	.69050	.68433	.67825
86 ....	.71723	.71112	.70508	.69912	.69323
87 ....	.73050	.72460	.71877	.71300	.70731
88 ....	.74285	.73715	.73151	.72593	.72042
89 ....	.75454	.74903	.74358	.73819	.73286
90 ....	.76591	.76060	.75534	.75014	.74499
91 ....	.77688	.77176	.76670	.76169	.75672
92 ....	.78709	.78217	.77729	.77245	.76766
93 ....	.79635	.79160	.78690	.78223	.77761
94 ....	.80461	.80002	.79547	.79096	.78648
95 ....	.81180	.80735	.80394	.79956	.79421
96 ....	.81784	.81351	.80921	.80494	.80071
97 ....	.82324	.81901	.81481	.81065	.80651
98 ....	.82794	.82380	.81969	.81562	.81157
99 ....	.83235	.82830	.82427	.82028	.81631
100 ..	.83674	.83276	.82882	.82490	.82101
101 ..	.84058	.83668	.83280	.82895	.82512
102 ..	.84474	.84091	.83710	.83332	.82956
103 ..	.85006	.84633	.84262	.83893	.83526
104 ..	.85514	.85150	.84787	.84427	.84068
105 ..	.86284	.85934	.85585	.85239	.84893

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	7.2%	7.4%	7.6%	7.8%	8.0%
106 ..	.87527	.87204	.86881	.86559	.86239
107 ..	.89257	.88972	.88688	.88404	.88121
108 ..	.91983	.91765	.91547	.91330	.91113
109 ..	.96400	.96300	.96200	.96100	.96000

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	8.2%	8.4%	8.6%	8.8%	9.0%
0 .....	.03059	.02995	.02936	.02882	.02833
1 .....	.01267	.01200	.01139	.01084	.01033
2 .....	.01251	.01181	.01117	.01059	.01006
3 .....	.01274	.01200	.01133	.01072	.01016
4 .....	.01316	.01239	.01168	.01103	.01044
5 .....	.01375	.01293	.01218	.01150	.01088
6 .....	.01446	.01360	.01281	.01209	.01144
7 .....	.01527	.01436	.01353	.01277	.01208
8 .....	.01619	.01523	.01436	.01356	.01283
9 .....	.01725	.01624	.01532	.01448	.01370
10 .....	.01843	.01737	.01640	.01551	.01470
11 .....	.01976	.01865	.01763	.01669	.01583
12 .....	.02122	.02005	.01898	.01800	.01709
13 .....	.02276	.02153	.02041	.01937	.01842
14 .....	.02432	.02303	.02185	.02077	.01977
15 .....	.02585	.02451	.02327	.02213	.02108
16 .....	.02732	.02591	.02462	.02342	.02232
17 .....	.02874	.02726	.02590	.02465	.02349
18 .....	.03013	.02858	.02715	.02584	.02462
19 .....	.03152	.02990	.02841	.02703	.02575
20 .....	.03298	.03128	.02971	.02826	.02692
21 .....	.03451	.03272	.03108	.02956	.02815
22 .....	.03611	.03424	.03251	.03091	.02944
23 .....	.03781	.03585	.03404	.03236	.03081
24 .....	.03965	.03760	.03570	.03393	.03230
25 .....	.04168	.03953	.03753	.03568	.03396
26 .....	.04393	.04168	.03958	.03764	.03583
27 .....	.04642	.04406	.04186	.03982	.03792
28 .....	.04916	.04669	.04439	.04224	.04025
29 .....	.05212	.04953	.04712	.04487	.04277
30 .....	.05531	.05260	.05008	.04772	.04552
31 .....	.05871	.05588	.05324	.05077	.04846
32 .....	.06236	.05940	.05663	.05405	.05163
33 .....	.06625	.06316	.06027	.05756	.05502
34 .....	.07038	.06716	.06414	.06131	.05865
35 .....	.07478	.07142	.06827	.06531	.06253
36 .....	.07944	.07595	.07266	.06957	.06667
37 .....	.08438	.08074	.07732	.07410	.07106
38 .....	.08958	.08580	.08223	.07888	.07571
39 .....	.09506	.09112	.08742	.08392	.08061
40 .....	.10081	.09673	.09288	.08924	.08580
41 .....	.10687	.10263	.09863	.09484	.09126
42 .....	.11325	.10886	.10471	.10078	.09705
43 .....	.11993	.11539	.11109	.10701	.10314
44 .....	.12694	.12224	.11779	.11356	.10955
45 .....	.13424	.12939	.12478	.12040	.11624
4614186	.13686	.13210	.12757	.12326
4714980	.14464	.13973	.13505	.13059
4815810	.15278	.14772	.14289	.13828

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	8.2%	8.4%	8.6%	8.8%	9.0%
49 ....	.16674	.16127	.15605	.15107	.14631
50 ....	.17574	.17012	.16475	.15962	.15472
51 ....	.18510	.17932	.17381	.16853	.16348
52 ....	.19480	.18888	.18322	.17779	.17260
53 ....	.20484	.19878	.19298	.18741	.18208
54 ....	.21520	.20901	.20306	.19735	.19188
55 ....	.22589	.21955	.21347	.20763	.20202
56 ....	.23688	.23041	.22420	.21822	.21248
57 ....	.24820	.24161	.23527	.22917	.22329
58 ....	.25984	.25313	.24667	.24044	.23444
59 ....	.27184	.26501	.25843	.25209	.24596
60 ....	.28417	.27724	.27055	.26409	.25786
61 ....	.29688	.28985	.28306	.27650	.27015
62 ....	.30996	.30284	.29596	.28929	.28285
63 ....	.32341	.31621	.30924	.30249	.29595
64 ....	.33721	.32994	.32289	.31605	.30943
65 ....	.35134	.34401	.33689	.32999	.32329
66 ....	.36580	.35841	.35124	.34427	.33750
67 ....	.38055	.37312	.36590	.35889	.35206
68 ....	.39559	.38814	.38089	.37383	.36696
69 ....	.41096	.40349	.39622	.38913	.38222
70 ....	.42665	.41918	.41190	.40480	.39787
71 ....	.44273	.43527	.42799	.42089	.41395
72 ....	.45919	.45176	.44450	.43741	.43049
73 ....	.47594	.46856	.46134	.45428	.44738
74 ....	.49283	.48550	.47834	.47132	.46446
75 ....	.50969	.50244	.49534	.48838	.48157
76 ....	.52646	.51929	.51226	.50537	.49862
77 ....	.54309	.53601	.52907	.52226	.51558
78 ....	.55960	.55263	.54579	.53907	.53247
79 ....	.57606	.56921	.56248	.55586	.54935
80 ....	.59253	.58580	.57919	.57269	.56629
81 ....	.60887	.60229	.59581	.58943	.58315
82 ....	.62498	.61855	.61221	.60597	.59982
83 ....	.64086	.63459	.62840	.62230	.61629
84 ....	.65660	.65049	.64447	.63852	.63266
85 ....	.67224	.66631	.66046	.65468	.64898
86 ....	.68742	.68167	.67600	.67040	.66486
87 ....	.70268	.69611	.69061	.68518	.67980
88 ....	.71797	.70958	.70425	.69897	.69376
89 ....	.72758	.72236	.71720	.71208	.70702
90 ....	.73989	.73484	.72985	.72490	.72000
91 ....	.75180	.74693	.74210	.73732	.73259
92 ....	.76292	.75821	.75355	.74894	.74436
93 ....	.77302	.76848	.76397	.75951	.75508
94 ....	.78204	.77764	.77328	.76895	.76466
95 ....	.78991	.78563	.78139	.77719	.77302
96 ....	.79651	.79234	.78821	.78411	.78003
97 ....	.80241	.79834	.79430	.79029	.78630
98 ....	.80755	.80356	.79960	.79567	.79176
99 ....	.81236	.80845	.80456	.80071	.79687
100 ..	.81715	.81331	.80949	.80571	.80195
101 ..	.82132	.81754	.81379	.81006	.80636
102 ..	.82582	.82211	.81842	.81476	.81111
103 ..	.83162	.82799	.82439	.82080	.81724
104 ..	.83711	.83356	.83003	.82652	.82302
105 ..	.84350	.84008	.83667	.83328	.82991
106 ..	.85020	.84682	.84345	.84011	.83678
107 ..	.85739	.85405	.85072	.84741	.84411
108 ..	.86496	.86167	.85839	.85513	.85188
109 ..	.87290	.86961	.86634	.86309	.85984

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout Rate				
	9.2%	9.4%	9.6%	9.8%	10.0%
0 .....	.02788	.02747	.02709	.02673	.02641
1 .....	.00987	.00945	.00906	.00871	.00838
2 .....	.00957	.00913	.00872	.00835	.00800
3 .....	.00965	.00918	.00875	.00836	.00799
4 .....	.00991	.00941	.00896	.00854	.00815
5 .....	.01031	.00979	.00931	.00887	.00846
6 .....	.01084	.01028	.00978	.00931	.00888
7 .....	.01144	.01086	.01032	.00983	.00937
8 .....	.01216	.01154	.01097	.01044	.00996
9 .....	.01299	.01234	.01174	.01118	.01067
10 .....	.01395	.01326	.01262	.01204	.01149
11 .....	.01504	.01432	.01364	.01302	.01245
12 .....	.01626	.01549	.01478	.01413	.01352
13 .....	.01755	.01674	.01599	.01530	.01466
14 .....	.01885	.01800	.01721	.01648	.01581
15 .....	.02011	.01922	.01839	.01762	.01691
16 .....	.02130	.02036	.01949	.01869	.01794
17 .....	.02243	.02144	.02052	.01967	.01888
18 .....	.02350	.02246	.02150	.02061	.01978
19 .....	.02457	.02348	.02247	.02153	.02065
20 .....	.02569	.02454	.02347	.02248	.02156
21 .....	.02685	.02564	.02452	.02347	.02250
22 .....	.02806	.02679	.02561	.02451	.02348
23 .....	.02936	.02802	.02677	.02561	.02453
24 .....	.03078	.02937	.02805	.02683	.02569
25 .....	.03236	.03087	.02949	.02820	.02699
26 .....	.03415	.03258	.03112	.02975	.02848
27 .....	.03615	.03450	.03295	.03151	.03017
28 .....	.03838	.03664	.03502	.03350	.03208
29 .....	.04081	.03898	.03727	.03567	.03416
30 .....	.04346	.04154	.03973	.03804	.03646
31 .....	.04630	.04427	.04237	.04059	.03892
32 .....	.04936	.04723	.04523	.04335	.04159
33 .....	.05264	.05041	.04831	.04633	.04448
34 .....	.05615	.05381	.05160	.04952	.04757
35 .....	.05992	.05746	.05514	.05296	.05090
36 .....	.06393	.06135	.05892	.05663	.05447
37 .....	.06820	.06550	.06295	.06055	.05828
38 .....	.07272	.06990	.06723	.06471	.06233
39 .....	.07749	.07454	.07175	.06912	.06662
40 .....	.08254	.07946	.07655	.07379	.07117
41 .....	.08787	.08466	.08162	.07873	.07599
42 .....	.09352	.09018	.08700	.08399	.08112
43 .....	.09947	.09599	.09268	.08953	.08654
44 .....	.10573	.10211	.09866	.09539	.09227
45 .....	.11229	.10852	.10494	.10152	.09827
46 .....	.11916	.11525	.11153	.10798	.10459
47 .....	.12634	.12229	.11843	.11474	.11122
48 .....	.13388	.12969	.12568	.12186	.11820
49 .....	.14177	.13743	.13329	.12932	.12553
50 .....	.15003	.14555	.14126	.13716	.13322
51 .....	.15865	.15402	.14959	.14534	.14127
52 .....	.16763	.16286	.15828	.15390	.14969
53 .....	.17696	.17205	.16734	.16281	.15847
54 .....	.18662	.18157	.17672	.17206	.16758
55 .....	.19662	.19144	.18645	.18165	.17703
56 .....	.20695	.20163	.19651	.19157	.18682
57 .....	.21763	.21218	.20693	.20186	.19698
58 .....	.22865	.22307	.21769	.21250	.20749
59 .....	.24005	.23435	.22885	.22353	.21839
60 .....	.25183	.24601	.24038	.23494	.22969
61 .....	.26401	.25808	.25234	.24678	.24141
62 .....	.27661	.27056	.26471	.25905	.25356
63 .....	.28961	.28347	.27752	.27175	.26615
64 .....	.30300	.29677	.29072	.28486	.27916
65 .....	.31678	.31046	.30433	.29837	.29259

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout Rate				
	9.2%	9.4%	9.6%	9.8%	10.0%
66	.33093	.32454	.31832	.31228	.30641
67	.34542	.33897	.33268	.32657	.32062
68	.36027	.35376	.34742	.34124	.33522
69	.37550	.36894	.36255	.35632	.35024
70	.39111	.38452	.37809	.37182	.36570
71	.40719	.40058	.39412	.38792	.38166
72	.42372	.41710	.41064	.40432	.39814
73	.44062	.43402	.42756	.42124	.41506
74	.45774	.45116	.44471	.43840	.43223
75	.47489	.46834	.46193	.45565	.44949
76	.49199	.48550	.47913	.47288	.46675
77	.50902	.50258	.49626	.49006	.48397
78	.52598	.51962	.51336	.50721	.50117
79	.54295	.53667	.53049	.52441	.51843
80	.55999	.55380	.54771	.54171	.53581
81	.57697	.57088	.56489	.55899	.55317
82	.59375	.58778	.58190	.57610	.57039
83	.61036	.60451	.59875	.59306	.58746
84	.62687	.62116	.61553	.60997	.60448
85	.64335	.63779	.63230	.62688	.62152
86	.65939	.65398	.64864	.64337	.63816
87	.67449	.66924	.66405	.65892	.65384
88	.68860	.68350	.67845	.67346	.66852
89	.70202	.69706	.69216	.68731	.68250
90	.71515	.71035	.70559	.70088	.69622
91	.72790	.72325	.71865	.71409	.70957
92	.73982	.73533	.73087	.72646	.72208
93	.75069	.74634	.74202	.73774	.73350
94	.76040	.75618	.75199	.74784	.74372
95	.76888	.76477	.76070	.75666	.75265
96	.77599	.77199	.76801	.76406	.76014
97	.78235	.77843	.77454	.77067	.76684
98	.78789	.78404	.78022	.77642	.77266
99	.79307	.78929	.78554	.78181	.77811
100	.79821	.79450	.79081	.78715	.78351
101	.80268	.79902	.79539	.79178	.78819
102	.80749	.80389	.80031	.79676	.79322
103	.81370	.81018	.80668	.80319	.79973
104	.81955	.81609	.81265	.80923	.80582
105	.82585	.82250	.81917	.81586	.81256
106	.83261	.82932	.82604	.82279	.81954
107	.83984	.83661	.83339	.83018	.82697
108	.84754	.84437	.84121	.83806	.83491
109	.85571	.85259	.84948	.84638	.84328

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	10.2%	10.4%	10.6%	10.8%	11.0%
0	.02610	.02582	.02556	.02531	.02508
1	.00807	.00779	.00753	.00729	.00707
2	.00769	.00739	.00712	.00686	.00663
3	.00766	.00735	.00706	.00679	.00654
4	.00780	.00747	.00716	.00688	.00662
5	.00808	.00773	.00741	.00711	.00683
6	.00848	.00811	.00776	.00744	.00715
7	.00894	.00855	.00819	.00785	.00753
8	.00951	.00909	.00871	.00835	.00801

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	10.2%	10.4%	10.6%	10.8%	11.0%
9	.01019	.00975	.00934	.00896	.00860
10	.01099	.01052	.01008	.00967	.00930
11	.01191	.01142	.01095	.01052	.01012
12	.01295	.01243	.01194	.01148	.01106
13	.01406	.01351	.01299	.01251	.01206
14	.01518	.01459	.01405	.01354	.01306
15	.01625	.01563	.01506	.01452	.01402
16	.01724	.01659	.01599	.01542	.01489
17	.01815	.01747	.01683	.01624	.01568
18	.01901	.01829	.01761	.01699	.01640
19	.01984	.01908	.01837	.01771	.01709
20	.02070	.01990	.01915	.01846	.01780
21	.02160	.02075	.01996	.01923	.01854
22	.02253	.02164	.02080	.02003	.01930
23	.02352	.02258	.02170	.02088	.02010
24	.02462	.02362	.02269	.02182	.02100
25	.02586	.02481	.02382	.02289	.02203
26	.02729	.02617	.02512	.02414	.02322
27	.02891	.02772	.02662	.02558	.02460
28	.03074	.02949	.02832	.02722	.02618
29	.03276	.03143	.03019	.02902	.02792
30	.03497	.03357	.03225	.03102	.02985
31	.03735	.03587	.03448	.03317	.03193
32	.03993	.03837	.03690	.03551	.03420
33	.04273	.04108	.03952	.03806	.03667
34	.04572	.04399	.04234	.04079	.03933
35	.04896	.04713	.04539	.04376	.04221
36	.05243	.05049	.04867	.04694	.04530
37	.05613	.05410	.05217	.05035	.04862
38	.06007	.05793	.05591	.05399	.05217
39	.06425	.06200	.05987	.05785	.05593
40	.06869	.06633	.06409	.06197	.05995
41	.07339	.07092	.06857	.06634	.06421
42	.07840	.07581	.07335	.07101	.06878
43	.08370	.08099	.07841	.07595	.07361
44	.08930	.08646	.08377	.08119	.07874
45	.09517	.09222	.08940	.08670	.08413
46	.10136	.09828	.09533	.09252	.08983
47	.10786	.10464	.10157	.09864	.09582
48	.11470	.11136	.10816	.10510	.10216
49	.12189	.11842	.11509	.11190	.10884
50	.12946	.12585	.12239	.11907	.11588
51	.13737	.13363	.13003	.12659	.12327
52	.14565	.14177	.13805	.13447	.13103
53	.15429	.15028	.14642	.14271	.13914
54	.16327	.15912	.15513	.15129	.14759
55	.17259	.16831	.16419	.16022	.15639
56	.18225	.17784	.17358	.16948	.16553
57	.19227	.18773	.18335	.17912	.17503
58	.20265	.19798	.19347	.18911	.18490
59	.21343	.20863	.20400	.19951	.19518
60	.22460	.21968	.21492	.21032	.20586
61	.23620	.23117	.22629	.22156	.21698
62	.24824	.24309	.23810	.23325	.22856
63	.26073	.25546	.25036	.24540	.24060
64	.27364	.26827	.26306	.25800	.25308
65	.28696	.28150	.27619	.27103	.26601
66	.30070	.29515	.28974	.28449	.27937
67	.31483	.30919	.30371	.29836	.29316
68	.32936	.32365	.31808	.31266	.30737
69	.34432	.33854	.33290	.32741	.32204
70	.35972	.35389	.34820	.34264	.33721
71	.37565	.36977	.36403	.35842	.35294
72	.39210	.38619	.38042	.37477	.36924
73	.40900	.40308	.39728	.39161	.38605
74	.42618	.42025	.41444	.40876	.40318

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	10.2%	10.4%	10.6%	10.8%	11.0%
75 ....	.44345	.43753	.43173	.42604	.42046
76 ....	.46073	.45483	.44904	.44336	.43779
77 ....	.47799	.47212	.46635	.46069	.45513
78 ....	.49524	.48941	.48368	.47805	.47252
79 ....	.51256	.50678	.50110	.49551	.49001
80 ....	.53001	.52429	.51867	.51313	.50769
81 ....	.54745	.54181	.53626	.53079	.52541
82 ....	.56476	.55921	.55374	.54835	.54303
83 ....	.58193	.57648	.57110	.56579	.56056
84 ....	.59907	.59373	.58845	.58325	.57811
85 ....	.61624	.61102	.60586	.60077	.59574
86 ....	.63300	.62791	.62289	.61791	.61300
87 ....	.64883	.64387	.63896	.63411	.62932
88 ....	.66363	.65880	.65402	.64929	.64461
89 ....	.67775	.67304	.66838	.66377	.65921
90 ....	.69160	.68703	.68250	.67802	.67357
91 ....	.70509	.70066	.69626	.69191	.68760
92 ....	.71775	.71345	.70919	.70496	.70078
93 ....	.72929	.72512	.72099	.71689	.71282
94 ....	.73964	.73559	.73157	.72758	.72362
95 ....	.74867	.74472	.74081	.73692	.73306
96 ....	.75625	.75239	.74856	.74476	.74099
97 ....	.76303	.75925	.75550	.75177	.74807
98 ....	.76892	.76521	.76152	.75786	.75422
99 ....	.77443	.77078	.76715	.76355	.75998
100 ..	.77990	.77631	.77275	.76921	.76569
101 ..	.78463	.78109	.77757	.77407	.77060
102 ..	.78971	.78622	.78275	.77930	.77587
103 ..	.79629	.79287	.78947	.78608	.78272
104 ..	.80244	.79907	.79572	.79239	.78907
105 ..	.81198	.80871	.80546	.80222	.79900
106 ..	.82792	.82485	.82180	.81876	.81572
107 ..	.85057	.84783	.84509	.84237	.83964
108 ..	.88740	.88526	.88312	.88098	.87885
109 ..	.94900	.94800	.94700	.94600	.94500

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	11.2%	11.4%	11.6%	11.8%	12.0%
0 .....	.02487	.02466	.02447	.02429	.02412
1 .....	.00686	.00666	.00648	.00631	.00615
2 .....	.00641	.00620	.00601	.00583	.00566
3 .....	.00631	.00609	.00589	.00570	.00552
4 .....	.00637	.00614	.00593	.00573	.00554
5 .....	.00657	.00633	.00610	.00588	.00568
6 .....	.00687	.00661	.00637	.00614	.00593
7 .....	.00724	.00696	.00670	.00646	.00623
8 .....	.00770	.00740	.00713	.00687	.00663
9 .....	.00827	.00795	.00766	.00739	.00713
10 .....	.00894	.00861	.00830	.00800	.00773
11 .....	.00974	.00939	.00906	.00875	.00846
12 .....	.01066	.01029	.00993	.00961	.00929
13 .....	.01164	.01124	.01087	.01052	.01019
14 .....	.01262	.01220	.01181	.01144	.01109
15 .....	.01355	.01311	.01270	.01231	.01194
16 .....	.01440	.01394	.01350	.01309	.01271
17 .....	.01516	.01467	.01421	.01378	.01337

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	11.2%	11.4%	11.6%	11.8%	12.0%
18 ....	.01585	.01534	.01485	.01440	.01397
19 ....	.01651	.01597	.01546	.01498	.01453
20 ....	.01719	.01662	.01608	.01557	.01510
21 ....	.01789	.01728	.01672	.01618	.01568
22 ....	.01861	.01797	.01737	.01680	.01627
23 ....	.01938	.01870	.01806	.01746	.01689
24 ....	.02023	.01951	.01883	.01819	.01759
25 ....	.02121	.02045	.01973	.01905	.01841
26 ....	.02236	.02155	.02078	.02006	.01938
27 ....	.02368	.02282	.02200	.02124	.02051
28 ....	.02521	.02429	.02342	.02261	.02183
29 ....	.02689	.02591	.02499	.02412	.02330
30 ....	.02875	.02772	.02674	.02581	.02494
31 ....	.03076	.02966	.02863	.02764	.02671
32 ....	.03297	.03180	.03070	.02965	.02866
33 ....	.03536	.03412	.03295	.03184	.03079
34 ....	.03794	.03663	.03539	.03421	.03309
35 ....	.04074	.03935	.03803	.03678	.03559
36 ....	.04375	.04228	.04089	.03956	.03830
37 ....	.04699	.04543	.04395	.04255	.04122
38 ....	.05044	.04879	.04723	.04575	.04433
39 ....	.05411	.05238	.05073	.04916	.04766
40 ....	.05802	.05620	.05445	.05279	.05121
41 ....	.06219	.06026	.05843	.05668	.05500
42 ....	.06665	.06462	.06269	.06084	.05908
43 ....	.07138	.06924	.06721	.06526	.06341
44 ....	.07639	.07415	.07202	.06997	.06801
45 ....	.08168	.07933	.07708	.07493	.07287
46 ....	.08726	.08480	.08244	.08018	.07802
47 ....	.09313	.09056	.08809	.08572	.08345
48 ....	.09935	.09666	.09408	.09160	.08922
49 ....	.10591	.10309	.10039	.09780	.09531
50 ....	.11282	.10989	.10707	.10436	.10176
51 ....	.12009	.11703	.11409	.11127	.10855
52 ....	.12772	.12454	.12147	.11853	.11569
53 ....	.13571	.13340	.12922	.12615	.12319
54 ....	.14403	.14060	.13729	.13410	.13102
55 ....	.15270	.14914	.14571	.14240	.13920
56 ....	.16171	.15802	.15447	.15103	.14771
57 ....	.17109	.16728	.16360	.16004	.15660
58 ....	.18083	.17690	.17309	.16941	.16585
59 ....	.19098	.18692	.18299	.17919	.17551
60 ....	.20154	.19736	.19331	.18938	.18558
61 ....	.21254	.20824	.20407	.20003	.19610
62 ....	.22400	.21958	.21530	.21113	.20709
63 ....	.23593	.23139	.22699	.22272	.21856
64 ....	.24830	.24366	.23915	.23476	.23050
65 ....	.26113	.25638	.25176	.24727	.24290
66 ....	.27439	.26955	.26483	.26023	.25576
67 ....	.28808	.28314	.27833	.27364	.26906
68 ....	.30221	.29718	.29228	.28750	.28283
69 ....	.31681	.31170	.30672	.30185	.29710
70 ....	.33190	.32673	.32167	.31672	.31189
71 ....	.34758	.34234	.33721	.33220	.32731
72 ....	.36384	.35855	.35337	.34831	.34335
73 ....	.38061	.37529	.37007	.36496	.35996
74 ....	.39772	.39237	.38713	.38199	.37695
75 ....	.41499	.40962	.40436	.39920	.39413
76 ....	.43232	.42695	.42168	.41650	.41142
77 ....	.44967	.44431	.43904	.43386	.42878
78 ....	.46708	.46173	.45647	.45130	.44622
79 ....	.48460	.47928	.47405	.46890	.46383
80 ....	.50232	.49705	.49185	.48673	.48169
81 ....	.52010	.51487	.50973	.50465	.49965
82 ....	.53779	.53263	.52754	.52252	.51757
83 ....	.55540	.55031	.54529	.54033	.53544

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	11.2%	11.4%	11.6%	11.8%	12.0%
84 ....	.57304	.56804	.56309	.55822	.55340
85 ....	.59077	.58586	.58102	.57623	.57150
86 ....	.60815	.60335	.59860	.59392	.58928
87 ....	.62458	.61989	.61525	.61066	.60613
88 ....	.63998	.63540	.63086	.62638	.62194
89 ....	.65469	.65022	.64579	.64141	.63707
90 ....	.66918	.66482	.66050	.65623	.65199
91 ....	.68332	.67909	.67489	.67073	.66661
92 ....	.69662	.69251	.68843	.68439	.68038
93 ....	.70879	.70479	.70082	.69689	.69299
94 ....	.71970	.71581	.71195	.70812	.70432
95 ....	.72924	.72544	.72167	.71793	.71422
96 ....	.73724	.73353	.72984	.72618	.72254
97 ....	.74440	.74076	.73714	.73354	.72998
98 ....	.75061	.74703	.74347	.73994	.73643
99 ....	.75642	.75290	.74939	.74591	.74245
100 ..	.76219	.75872	.75527	.75184	.74844
101 ..	.76715	.76372	.76031	.75692	.75356
102 ..	.77246	.76908	.76571	.76236	.75904
103 ..	.77937	.77605	.77274	.76945	.76618
104 ..	.78577	.78249	.77923	.77598	.77275
105 ..	.79259	.78939	.78614	.78292	.77973
106 ..	.81270	.80969	.80670	.80371	.80073
107 ..	.83693	.83422	.83152	.82883	.82614
108 ..	.87672	.87459	.87246	.87034	.86822
109 ..	.94400	.94300	.94200	.94100	.94000

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	12.2%	12.4%	12.6%	12.8%	13.0%
27 ....	.01983	.01918	.01857	.01799	.01744
28 ....	.02111	.02042	.01976	.01915	.01856
29 ....	.02253	.02179	.02110	.02044	.01981
30 ....	.02411	.02333	.02259	.02188	.02121
31 ....	.02583	.02500	.02421	.02345	.02274
32 ....	.02772	.02683	.02599	.02519	.02443
33 ....	.02979	.02885	.02795	.02709	.02628
34 ....	.03203	.03102	.03006	.02915	.02829
35 ....	.03447	.03340	.03238	.03141	.03048
36 ....	.03710	.03597	.03488	.03385	.03286
37 ....	.03995	.03874	.03758	.03649	.03544
38 ....	.04299	.04170	.04048	.03931	.03820
39 ....	.04623	.04487	.04358	.04234	.04115
40 ....	.04970	.04826	.04689	.04558	.04432
41 ....	.05341	.05189	.05043	.04904	.04771
42 ....	.05739	.05578	.05424	.05277	.05136
43 ....	.06163	.05993	.05830	.05674	.05525
44 ....	.06614	.06435	.06263	.06099	.05941
45 ....	.07090	.06901	.06720	.06547	.06380
46 ....	.07595	.07396	.07206	.07023	.06847
47 ....	.08128	.07919	.07718	.07525	.07340
48 ....	.08693	.08474	.08263	.08061	.07866
49 ....	.09291	.09061	.08840	.08627	.08423
50 ....	.09925	.09684	.09452	.09229	.09014
51 ....	.10593	.10341	.10098	.09864	.09638
52 ....	.11296	.11032	.10778	.10534	.10297
53 ....	.12034	.11759	.11494	.11238	.10991
54 ....	.12805	.12519	.12243	.11976	.11718
55 ....	.13611	.13313	.13025	.12747	.12478
56 ....	.14451	.14141	.13841	.13551	.13271
57 ....	.15327	.15005	.14694	.14393	.14101
58 ....	.16240	.15906	.15583	.15270	.14967
59 ....	.17194	.16848	.16513	.16189	.15874
60 ....	.18189	.17831	.17485	.17148	.16822
61 ....	.19230	.18860	.18502	.18154	.17816
62 ....	.20317	.19936	.19566	.19207	.18857
63 ....	.21453	.21060	.20679	.20308	.19947
64 ....	.22635	.22231	.21839	.21457	.21085
65 ....	.23864	.23450	.23046	.22653	.22271
66 ....	.25140	.24715	.24301	.23898	.23505
67 ....	.26461	.26026	.25602	.25188	.24785
68 ....	.27828	.27384	.26950	.26527	.26114
69 ....	.29246	.28793	.28350	.27918	.27496
70 ....	.30718	.30256	.29805	.29364	.28933
71 ....	.32251	.31783	.31324	.30876	.30437
72 ....	.33850	.33375	.32910	.32455	.32009
73 ....	.35506	.35026	.34555	.34094	.33642
74 ....	.37201	.36716	.36241	.35776	.35319
75 ....	.38916	.38429	.37950	.37481	.37020
76 ....	.40644	.40154	.39673	.39200	.38737
77 ....	.42378	.41887	.41404	.40930	.40464
78 ....	.44123	.43631	.43148	.42673	.42205
79 ....	.45885	.45394	.44911	.44436	.43969
80 ....	.47673	.47184	.46703	.46229	.45763
81 ....	.49473	.48987	.48509	.48037	.47573
82 ....	.51269	.50787	.50313	.49845	.49383
83 ....	.53062	.52586	.52116	.51653	.51195
84 ....	.54864	.54395	.53931	.53473	.53021
85 ....	.56683	.56221	.55765	.55314	.54869
86 ....	.58470	.58017	.57570	.57127	.56689
87 ....	.60164	.59720	.59281	.58847	.58417
88 ....	.61754	.61320	.60889	.60464	.60042
89 ....	.63277	.62851	.62430	.62013	.61600
90 ....	.64780	.64364	.63953	.63545	.63141
91 ....	.66252	.65846	.65446	.65049	.64655
92 ....	.67640	.67246	.66856	.66468	.66084

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	12.2%	12.4%	12.6%	12.8%	13.0%
0 .....	.02396	.02380	.02366	.02352	.02338
1 .....	.00600	.00585	.00572	.00559	.00547
2 .....	.00550	.00535	.00521	.00508	.00495
3 .....	.00536	.00520	.00505	.00491	.00478
4 .....	.00536	.00519	.00504	.00489	.00475
5 .....	.00549	.00532	.00515	.00499	.00484
6 .....	.00572	.00554	.00536	.00519	.00503
7 .....	.00602	.00582	.00563	.00545	.00528
8 .....	.00640	.00618	.00598	.00579	.00561
9 .....	.00688	.00665	.00644	.00623	.00604
10 .....	.00747	.00723	.00699	.00678	.00657
11 .....	.00818	.00792	.00767	.00744	.00722
12 .....	.00900	.00873	.00846	.00822	.00798
13 .....	.00988	.00959	.00931	.00905	.00880
14 .....	.01077	.01046	.01017	.00989	.00963
15 .....	.01160	.01127	.01097	.01067	.01040
16 .....	.01234	.01200	.01167	.01137	.01108
17 .....	.01299	.01263	.01229	.01197	.01166
18 .....	.01357	.01319	.01283	.01249	.01217
19 .....	.01410	.01370	.01332	.01297	.01263
20 .....	.01465	.01422	.01382	.01345	.01309
21 .....	.01520	.01475	.01433	.01393	.01355
22 .....	.01576	.01529	.01484	.01442	.01402
23 .....	.01636	.01586	.01538	.01493	.01450
2401703	.01649	.01599	.01551	.01505
2501781	.01724	.01670	.01619	.01571
2601874	.01813	.01756	.01701	.01650

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	12.2%	12.4%	12.6%	12.8%	13.0%
93 ....	.68912	.68528	.68148	.67770	.67396
94 ....	.70055	.69680	.69309	.68941	.68576
95 ....	.71054	.70689	.70326	.69966	.69609
96 ....	.71893	.71535	.71180	.70827	.70476
97 ....	.72643	.72292	.71943	.71596	.71252
98 ....	.73294	.72948	.72604	.72263	.71924
99 ....	.73902	.73561	.73222	.72886	.72551
100 ..	.74506	.74170	.73836	.73504	.73174
101 ..	.75021	.74689	.74359	.74030	.73704
102 ..	.75573	.75244	.74918	.74593	.74270
103 ..	.76293	.75970	.75649	.75329	.75011
104 ..	.76954	.76634	.76316	.76000	.75685
105 ..	.77996	.77684	.77373	.77064	.76756
106 ..	.79777	.79481	.79187	.78894	.78602
107 ..	.82346	.82078	.81812	.81546	.81281
108 ..	.86610	.86398	.86187	.85976	.85765
109 ..	.93900	.93800	.93700	.93600	.93500

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	13.2%	13.4%	13.6%	13.8%	14.0%
36 ....	.03193	.03103	.03017	.02936	.02858
37 ....	.03444	.03348	.03257	.03170	.03087
38 ....	.03714	.03612	.03515	.03422	.03333
39 ....	.04002	.03894	.03791	.03692	.03597
40 ....	.04312	.04197	.04087	.03981	.03880
41 ....	.04643	.04521	.04404	.04292	.04185
42 ....	.05001	.04871	.04747	.04628	.04514
43 ....	.05382	.05245	.05113	.04987	.04865
44 ....	.05789	.05644	.05505	.05371	.05242
45 ....	.06220	.06067	.05919	.05777	.05641
46 ....	.06678	.06516	.06360	.06210	.06065
47 ....	.07162	.06991	.06826	.06668	.06515
48 ....	.07678	.07498	.07324	.07157	.06996
49 ....	.08225	.08035	.07852	.07676	.07506
50 ....	.08807	.08607	.08415	.08229	.08050
51 ....	.09421	.09211	.09009	.08814	.08625
52 ....	.10070	.09850	.09637	.09432	.09234
53 ....	.10753	.10523	.10300	.10085	.09877
54 ....	.11468	.11227	.10994	.10769	.10551
55 ....	.12218	.11966	.11722	.11487	.11258
56 ....	.12999	.12737	.12483	.12236	.11998
57 ....	.13818	.13545	.13279	.13022	.12773
58 ....	.14673	.14388	.14112	.13844	.13584
59 ....	.15568	.15272	.14985	.14706	.14435
60 ....	.16505	.16198	.15899	.15609	.15327
61 ....	.17488	.17169	.16859	.16558	.16265
62 ....	.18518	.18187	.17866	.17554	.17251
63 ....	.19596	.19255	.18923	.18600	.18285
64 ....	.20723	.20371	.20028	.19694	.19368
65 ....	.21898	.21535	.21181	.20836	.20500
66 ....	.23121	.22748	.22383	.22028	.21681
67 ....	.24392	.24008	.23633	.23267	.22910
68 ....	.25711	.25317	.24932	.24556	.24189
69 ....	.27083	.26680	.26285	.25900	.25523
70 ....	.28512	.28100	.27697	.27302	.26916
71 ....	.30007	.29587	.29176	.28773	.28378
72 ....	.31572	.31145	.30726	.30315	.29913
73 ....	.33199	.32765	.32340	.31923	.31514
74 ....	.34871	.34431	.34000	.33577	.33162
75 ....	.36588	.36124	.35688	.35260	.34840
76 ....	.38281	.37833	.37393	.36961	.36537
77 ....	.40006	.39555	.39113	.38677	.38249
78 ....	.41745	.41293	.40848	.40410	.39980
79 ....	.43508	.43055	.42609	.42170	.41737
80 ....	.45303	.44850	.44404	.43964	.43531
81 ....	.47115	.46663	.46218	.45779	.45347
82 ....	.48928	.48479	.48036	.47599	.47168
83 ....	.50744	.50298	.49858	.49424	.48995
84 ....	.52575	.52134	.51698	.51268	.50843
85 ....	.54429	.53994	.53564	.53139	.52720
86 ....	.56257	.55829	.55406	.54988	.54574
87 ....	.57993	.57572	.57156	.56745	.56338
88 ....	.59625	.59212	.58804	.58399	.57999
89 ....	.61191	.60786	.60384	.59987	.59594
90 ....	.62741	.62344	.61952	.61562	.61177
91 ....	.64264	.63877	.63493	.63113	.62736
92 ....	.65703	.65326	.64951	.64580	.64212
93 ....	.67024	.66656	.66291	.65928	.65568
94 ....	.68213	.67854	.67497	.67142	.66791
95 ....	.69255	.68903	.68554	.68207	.67863
96 ....	.70128	.69783	.69440	.69100	.68762
97 ....	.70910	.70570	.70233	.69899	.69566
98 ....	.71587	.71252	.70920	.70590	.70263
99 ....	.72219	.71889	.71562	.71236	.70913
100 ..	.72847	.72522	.72199	.71877	.71558
101 ..	.73380	.73058	.72738	.72420	.72104

TABLE E

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	13.2%	13.4%	13.6%	13.8%	14.0%
0 .....	.02325	.02313	.02301	.02290	.02279
1 .....	.00536	.00525	.00514	.00505	.00495
2 .....	.00484	.00472	.00462	.00451	.00442
3 .....	.00465	.00453	.00442	.00431	.00421
4 .....	.00461	.00449	.00437	.00426	.00415
5 .....	.00470	.00457	.00444	.00432	.00421
6 .....	.00488	.00474	.00460	.00447	.00435
7 .....	.00512	.00496	.00482	.00468	.00455
8 .....	.00543	.00527	.00512	.00497	.00483
9 .....	.00585	.00568	.00551	.00536	.00521
10 .....	.00637	.00619	.00601	.00584	.00568
11 .....	.00701	.00681	.00662	.00644	.00627
12 .....	.00776	.00755	.00735	.00716	.00697
13 .....	.00857	.00834	.00813	.00793	.00773
14 .....	.00938	.00914	.00892	.00870	.00850
15 .....	.01014	.00989	.00965	.00942	.00921
16 .....	.01080	.01054	.01029	.01005	.00983
17 .....	.01137	.01109	.01083	.01058	.01035
18 .....	.01186	.01157	.01130	.01103	.01078
19 .....	.01230	.01200	.01171	.01143	.01117
20 .....	.01275	.01243	.01212	.01183	.01155
21 .....	.01319	.01285	.01253	.01222	.01193
22 .....	.01364	.01328	.01293	.01261	.01230
23 .....	.01410	.01372	.01336	.01301	.01268
24 .....	.01463	.01422	.01383	.01347	.01312
25 .....	.01525	.01482	.01441	.01401	.01364
26 .....	.01601	.01555	.01511	.01469	.01430
27 .....	.01692	.01643	.01596	.01551	.01509
28 .....	.01800	.01748	.01697	.01650	.01604
29 .....	.01922	.01865	.01812	.01760	.01712
30 .....	.02058	.01998	.01940	.01886	.01833
31 .....	.02206	.02142	.02080	.02022	.01966
32 .....	.02370	.02301	.02236	.02173	.02113
3302550	.02477	.02407	.02340	.02276
3402746	.02667	.02592	.02521	.02452
3502960	.02876	.02796	.02719	.02646

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TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	13.2%	13.4%	13.6%	13.8%	14.0%
102 ..	.73949	.73630	.73313	.72998	.72685
103 ..	.74695	.74381	.74068	.73758	.73449
104 ..	.75372	.75060	.74751	.74442	.74136
105 ..	.76449	.76144	.75840	.75538	.75237

TABLE E—Continued

TABLE E—SINGLE LIFE, UNISEX—TABLE SHOWING THE PRESENT WORTH OF THE REMAINDER INTEREST IN PROPERTY TRANSFERRED TO A UNITRUST HAVING THE ADJUSTED PAYOUT RATE SHOWN—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Age	(2) Adjusted payout rate				
	13.2%	13.4%	13.6%	13.8%	14.0%
106 ..	.78311	.78021	.77732	.77444	.77157
107 ..	.81016	.80752	.80489	.80227	.79965
108 ..	.85554	.85344	.85134	.84924	.84715
109 ..	.93400	.93300	.93200	.93100	.93000

TABLE F(1)

TABLE F(1)—10 PERCENT—TABLE SHOWING FACTORS FOR COMPUTATIONS OF THE ADJUSTED PAYOUT RATE FOR CERTAIN VALUATIONS AND PAYOUT SEQUENCES—APPLICABLE FOR TRANSFERS AFTER NOVEMBER 30, 1983, AND BEFORE MAY 1, 1989

(1) Number of months by which the valuation date precedes the first payout		(2) Factors for payout at the end of each			
At least	But less than	Annual period	Semiannual period	Quarterly period	Monthly period
	1		.976731	.965232	.957616
1	2	.992089	.969004	.957596	.950041
2	3	.984240	.961338	.950021	
3	4	.976454	.953733	.942505	
4	5	.968729	.946188		
5	6	.961066	.938703		
6	7	.953463	.931277		
7	8	.945920			
8	9	.938436			
9	10	.931012			
10	11	.923647			
11	12	.916340			
12		.909091			

(e) *Valuation of charitable remainder unitrusts having certain payout sequences for transfers for which the valuation date is after April 30, 1989, and before May 1, 1999—(1) In general.* Except as otherwise provided in paragraph (e)(2) of this section, in the case of transfers 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 paragraphs (e)(3) through (e)(6) of this section, provided that the amount of the payout as of any payout date during any taxable year of the trust is not larger than the amount that the trust could distribute on such date under § 1.664-3(a)(1)(v) if the taxable year of the trust were to end on such date. See, however, § 1.7520-3(b) (relating to exceptions to the use of the prescribed tables under certain circumstances).

(2) *Transitional rules for valuation of charitable remainder unitrusts.* (i) If the valuation date of a transfer to a charitable remainder unitrust is after April 30, 1989, and before June 10, 1994, a

transferor can rely upon 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.)

(ii) For purposes of sections 2055, 2106, or 2624, if on May 1, 1989, the decedent was mentally incompetent so that the disposition of the property could not be changed, and the decedent died after April 30, 1989, without having regained competency to dispose of the decedent's property, or the decedent died within 90 days of the date that the decedent first regained competency after April 30, 1989, the present value of a remainder interest determined under this section is determined as if the valuation date with respect to the decedent's gross estate is either before May 1, 1989, or after April 30, 1989, at the option of the decedent's executor.

(3) *Adjusted payout rate.* For transfers for which the valuation date is after April 30, 1989, and before May 1, 1999, the adjusted payout rate is determined

by using the appropriate Table F, contained in §1.664-4(e)(6), for the section 7520 interest rate applicable to the transfer. If the interest rate is between 4.2 and 14 percent, see §1.664-4(e)(6). If the interest rate is below 4.2 percent or greater than 14 percent, see §1.664-4(b). See §1.664-4(e) for rules applicable in determining the adjusted payout rate.

(4) *Period is a term of years.* If the period described in §1.664-3(a)(5) is a term of years, the factor that is used in determining the present value of the remainder interest for transfers for which the valuation date is after April 30, 1989, and before May 1, 1999, is the factor under the appropriate adjusted payout rate in Table D in §1.664-4(e)(6) corresponding to the number of years in the term. If the adjusted payout rate is an amount that is between adjusted payout rates for which factors are provided in Table D, a linear interpolation must be made. The present value of the remainder interest is determined by multiplying the net fair market value (as of the appropriate valuation date) of the property placed in trust by the factor determined under this paragraph. Generally, for purposes of this section, the valuation date is, in the case of an inter vivos transfer, the date on which the property is transferred to the trust by the donor, and, in the case of a testamentary transfer under sections 2055, 2106, or 2624, the valuation date is the date of death. See §1.664-4(e)(4) for additional rules regarding the valuation date. See §1.664-4(e)(4) for an example that illustrates the application of this paragraph (e)(4).

(5) *Period is the life of one individual.* If the period described in §1.664-3(a)(5) is the life of one individual, the factor that is used in determining the present value of the remainder interest for transfers for which the valuation date is after April 30, 1989, and before May 1, 1999, is the factor in Table U(1) in para-

graph (e)(6) of this section under the appropriate adjusted payout. For purposes of the computations described in this paragraph (e)(5), the age of an individual is the age of that individual at the individual's nearest birthday. If the adjusted payout rate is an amount that is between adjusted payout rates for which factors are provided in the appropriate table, a linear interpolation must be made. The rules provided in §1.664-4(e)(5) apply for determining the present value of the remainder interest. See §1.664-4(e)(5) for an example illustrating the application of this paragraph (e)(5)(using current actuarial tables).

(6) *Actuarial tables for transfers for which the valuation date is after April 30, 1989, and before May 1, 1999.* For transfers for which the valuation date is after April 30, 1989, and before May 1, 1999, the present value of a charitable remainder unitrust interest that is dependent on a term of years or the termination of a life interest is determined by using the section 7520 rate and Table D, Tables F(4.2) through F(14.0) in §1.664-4(e)(6) and Table U(1) of this paragraph (e)(6), as applicable. See, however, §1.7520-3(b) (relating to exceptions to the use of prescribed tables under certain circumstances). Many actuarial factors not contained in the following tables are contained in Internal Revenue Service Publication 1458, "Actuarial Values, Beta Volume," (8-89). Publication 1458 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 1458), room 5226, Internal Revenue Service, POB 7604, Ben Franklin Station, Washington, DC 20044.

TABLE U(1)—UNITRUST SINGLE LIFE REMAINDER FACTORS—BASED ON LIFE TABLE 80CNSMT
 [Applicable for Transfers After April 30, 1989, and Before May 1, 1999]

Age	Adjusted payout rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
0 .....	.06797	.06181	.05645	.05177	.04768	.04410	.04096	.03820	.03578	.03364
1 .....	.05881	.05243	.04686	.04199	.03773	.03400	.03072	.02784	.02531	.02308
2 .....	.06049	.05394	.04821	.04319	.03880	.03494	.03155	.02856	.02593	.02361
3 .....	.06252	.05579	.04990	.04473	.04020	.03621	.03270	.02961	.02688	.02446
4 .....	.06479	.05788	.05182	.04650	.04183	.03771	.03408	.03087	.02804	.02553

TABLE U(1)—UNITRUST SINGLE LIFE REMAINDER FACTORS—BASED ON LIFE TABLE 80CNSMT—
Continued

[Applicable for Transfers After April 30, 1989, and Before May 1, 1999]

Age	Adjusted payout rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
5	.06724	.06016	.05393	.04845	.04363	.03937	.03562	.03230	.02936	.02675
6	.06984	.06257	.05618	.05054	.04557	.04117	.03729	.03385	.03080	.02809
7	.07259	.06513	.05856	.05276	.04764	.04310	.03909	.03552	.03236	.02954
8	.07548	.06784	.06109	.05513	.04985	.04517	.04102	.03733	.03405	.03113
9	.07854	.07071	.06378	.05765	.05221	.04738	.04310	.03928	.03588	.03285
10	.08176	.07374	.06663	.06033	.05473	.04976	.04533	.04138	.03786	.03471
11	.08517	.07695	.06966	.06319	.05743	.05230	.04772	.04364	.04000	.03673
12	.08872	.08031	.07284	.06619	.06026	.05498	.05026	.04604	.04227	.03889
13	.09238	.08378	.07612	.06929	.06320	.05776	.05289	.04853	.04463	.04113
14	.09608	.08728	.07943	.07243	.06616	.06056	.05554	.05104	.04701	.04338
15	.09981	.09081	.08276	.07557	.06914	.06337	.05820	.05356	.04938	.04563
16	.10356	.09435	.08612	.07874	.07213	.06619	.06086	.05607	.05176	.04787
17	.10733	.09792	.08949	.08192	.07513	.06902	.06353	.05858	.05413	.05010
18	.11117	.10155	.09291	.08515	.07817	.07189	.06623	.06113	.05652	.05236
19	.11509	.10526	.09642	.08847	.08130	.07484	.06901	.06375	.05899	.05469
20	.11913	.10908	.10003	.09188	.08452	.07788	.07188	.06645	.06154	.05708
21	.12326	.11300	.10375	.09539	.08784	.08101	.07483	.06923	.06416	.05955
22	.12753	.11705	.10758	.09902	.09127	.08426	.07789	.07212	.06688	.06212
23	.13195	.12125	.11156	.10279	.09484	.08763	.08109	.07514	.06973	.06481
24	.13655	.12563	.11573	.10675	.09860	.09119	.08446	.07833	.07274	.06766
25	.14136	.13022	.12010	.11091	.10255	.09495	.08802	.08171	.07595	.07069
26	.14640	.13504	.12471	.11530	.10674	.09893	.09181	.08531	.07937	.07394
27	.15169	.14011	.12956	.11994	.11117	.10316	.09584	.08915	.08302	.07742
28	.15721	.14542	.13465	.12482	.11583	.10762	.10010	.09322	.08691	.08112
29	.16299	.15097	.13999	.12994	.12075	.11233	.10461	.09753	.09104	.08507
30	.16901	.15678	.14559	.13533	.12592	.11729	.10937	.10210	.09541	.08926
31	.17531	.16287	.15146	.14099	.13137	.12254	.11441	.10694	.10006	.09372
32	.18186	.16921	.15759	.14691	.13709	.12804	.11972	.11205	.10497	.09844
33	.18869	.17584	.16401	.15312	.14309	.13384	.12531	.11744	.11017	.10345
34	.19578	.18273	.17070	.15961	.14937	.13992	.13119	.12312	.11565	.10874
35	.20315	.18990	.17767	.16637	.15593	.14628	.13735	.12908	.12142	.11431
36	.21076	.19732	.18490	.17340	.16276	.15291	.14377	.13531	.12745	.12016
37	.21863	.20501	.19239	.18071	.16987	.15982	.15049	.14182	.13377	.12628
38	.22676	.21296	.20016	.18828	.17725	.16701	.15748	.14862	.14037	.13269
39	.23515	.22118	.20820	.19614	.18492	.17448	.16476	.15571	.14727	.13940
40	.24379	.22967	.21652	.20428	.19288	.18225	.17234	.16310	.15447	.14641
41	.25270	.23842	.22511	.21270	.20112	.19031	.18021	.17078	.16197	.15372
42	.26184	.24742	.23395	.22137	.20962	.19864	.18836	.17875	.16975	.16132
43	.27123	.25666	.24305	.23031	.21840	.20724	.19679	.18700	.17782	.16921
44	.28085	.26616	.25241	.23952	.22745	.21613	.20551	.19554	.18618	.17739
45	.29072	.27591	.26203	.24901	.23678	.22530	.21452	.20438	.19485	.18589
46	.30082	.28591	.27191	.25875	.24639	.23476	.22381	.21352	.20382	.19468
47	.31116	.29616	.28204	.26877	.25626	.24449	.23340	.22295	.21309	.20379
48	.32171	.30663	.29241	.27902	.26640	.25449	.24326	.23265	.22264	.21318
49	.33245	.31730	.30300	.28950	.27676	.26473	.25336	.24262	.23246	.22285
50	.34338	.32816	.31379	.30020	.28735	.27521	.26371	.25283	.24253	.23277
51	.35449	.33923	.32479	.31112	.29818	.28593	.27431	.26331	.25287	.24297
52	.36582	.35053	.33603	.32230	.30927	.29692	.28520	.27408	.26352	.25349
53	.37736	.36205	.34751	.33372	.32063	.30819	.29637	.28514	.27446	.26431
54	.38909	.37376	.35921	.34537	.33221	.31970	.30780	.29647	.28569	.27542
55	.40099	.38568	.37111	.35724	.34404	.33146	.31949	.30807	.29719	.28681
56	.41308	.39779	.38322	.36934	.35610	.34348	.33143	.31994	.30898	.29851
57	.42536	.41011	.39555	.38167	.36841	.35575	.34366	.33210	.32106	.31051
58	.43781	.42262	.40810	.39422	.38096	.36828	.35615	.34454	.33344	.32281
59	.45043	.43530	.42083	.40698	.39373	.38104	.36888	.35724	.34609	.33540
60	.46318	.44813	.43372	.41992	.40668	.39400	.38183	.37017	.35898	.34824
61	.47602	.46107	.44674	.43299	.41979	.40713	.39497	.38329	.37207	.36129
62	.48893	.47410	.45986	.44617	.43303	.42039	.40825	.39657	.38534	.37454
63	.50190	.48720	.47306	.45946	.44638	.43379	.42168	.41001	.39878	.38796
64	.51494	.50038	.48636	.47286	.45986	.44733	.43526	.42362	.41240	.40158
65	.52808	.51368	.49980	.48641	.47350	.46104	.44903	.43743	.42624	.41544
66	.54134	.52711	.51338	.50013	.48733	.47496	.46302	.45148	.44033	.42956
67	.55471	.54068	.52712	.51401	.50134	.48908	.47723	.46577	.45467	.44394
68	.56820	.55437	.54100	.52805	.51552	.50339	.49165	.48027	.46925	.45858
69	.58172	.56812	.55495	.54219	.52982	.51783	.50620	.49494	.48401	.47341
70	.59526	.58190	.56894	.55637	.54417	.53234	.52086	.50971	.49889	.48838
71	.60874	.59564	.58291	.57055	.55854	.54687	.53554	.52453	.51382	.50342
72	.62218	.60934	.59685	.58471	.57291	.56143	.55026	.53939	.52882	.51854

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TABLE U(1)—UNITRUST SINGLE LIFE REMAINDER FACTORS—BASED ON LIFE TABLE 80CNSMT—Continued

[Applicable for Transfers After April 30, 1989, and Before May 1, 1999]

Age	Adjusted payout rate									
	4.2%	4.4%	4.6%	4.8%	5.0%	5.2%	5.4%	5.6%	5.8%	6.0%
73	.63557	.62301	.61078	.59887	.58728	.57600	.56501	.55431	.54389	.53373
74	.64896	.63669	.62472	.61307	.60171	.59064	.57985	.56932	.55906	.54906
75	.66237	.65040	.63872	.62733	.61622	.60538	.59480	.58447	.57439	.56455
76	.67581	.66416	.65279	.64168	.63083	.62023	.60988	.59977	.58989	.58023
77	.68925	.67793	.66688	.65606	.64550	.63516	.62506	.61517	.60551	.59605
78	.70263	.69166	.68093	.67044	.66016	.65010	.64026	.63062	.62119	.61195
79	.71585	.70525	.69486	.68468	.67471	.66495	.65538	.64600	.63681	.62780
80	.72885	.71860	.70856	.69872	.68906	.67959	.67031	.66120	.65227	.64350
81	.74150	.73162	.72193	.71242	.70308	.69392	.68492	.67609	.66742	.65890
82	.75376	.74425	.73490	.72572	.71671	.70785	.69915	.69059	.68219	.67393
83	.76559	.75643	.74744	.73859	.72989	.72134	.71293	.70466	.69652	.68852
84	.77700	.76821	.75955	.75104	.74266	.73441	.72629	.71831	.71044	.70270
85	.78805	.77961	.77130	.76311	.75505	.74711	.73929	.73158	.72399	.71652
86	.79866	.79056	.78258	.77472	.76697	.75933	.75180	.74438	.73707	.72985
87	.80870	.80094	.79329	.78574	.77829	.77095	.76370	.75656	.74951	.74255
88	.81825	.81081	.80348	.79623	.78908	.78202	.77506	.76818	.76139	.75469
89	.82746	.82035	.81332	.80638	.79952	.79275	.78606	.77945	.77292	.76647
90	.83643	.82963	.82291	.81627	.80971	.80322	.79681	.79047	.78420	.77801
91	.84503	.83854	.83212	.82578	.81950	.81330	.80716	.80109	.79509	.78915
92	.85308	.84689	.84076	.83470	.82870	.82276	.81689	.81107	.80532	.79963
93	.86052	.85460	.84875	.84295	.83721	.83152	.82590	.82033	.81481	.80935
94	.86729	.86163	.85602	.85046	.84496	.83951	.83412	.82877	.82348	.81823
95	.87338	.86795	.86257	.85723	.85195	.84672	.84153	.83639	.83129	.82624
96	.87877	.87354	.86836	.86323	.85814	.85309	.84809	.84313	.83822	.83334
97	.88365	.87861	.87362	.86867	.86375	.85888	.85405	.84926	.84450	.83979
98	.88805	.88318	.87835	.87356	.86880	.86409	.85941	.85477	.85016	.84559
99	.89210	.88739	.88271	.87807	.87347	.86890	.86436	.85986	.85539	.85095
100	.89588	.89131	.88678	.88227	.87780	.87337	.86896	.86459	.86024	.85593
101	.89949	.89506	.89066	.88629	.88195	.87764	.87336	.86911	.86488	.86069
102	.90325	.89897	.89471	.89047	.88627	.88209	.87794	.87381	.86971	.86564
103	.90724	.90311	.89900	.89491	.89085	.88681	.88279	.87880	.87484	.87089
104	.91167	.90770	.90376	.89983	.89593	.89205	.88819	.88435	.88053	.87673
105	.91708	.91333	.90959	.90587	.90217	.89848	.89481	.89116	.88752	.88391
106	.92470	.92126	.91782	.91440	.91100	.90760	.90422	.90085	.89749	.89414
107	.93545	.93246	.92948	.92650	.92353	.92057	.91762	.91467	.91173	.90880
108	.95239	.95016	.94792	.94569	.94346	.94123	.93900	.93678	.93456	.93234
109	.97900	.97800	.97700	.97600	.97500	.97400	.97300	.97200	.97100	.97000

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS

[Applicable After April 30, 1989]

Age	Adjusted payout rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
0	.03176	.03009	.02861	.02730	.02613	.02509	.02416	.02333	.02258	.02191
1	.02110	.01936	.01781	.01644	.01522	.01413	.01316	.01229	.01150	.01080
2	.02156	.01974	.01812	.01669	.01541	.01427	.01325	.01234	.01152	.01078
3	.02233	.02043	.01875	.01725	.01591	.01471	.01364	.01268	.01182	.01105
4	.02330	.02132	.01956	.01800	.01660	.01535	.01422	.01322	.01231	.01149
5	.02443	.02237	.02054	.01890	.01743	.01612	.01494	.01389	.01293	.01208
6	.02568	.02353	.02162	.01990	.01837	.01700	.01576	.01465	.01365	.01275
7	.02704	.02480	.02280	.02102	.01941	.01798	.01668	.01552	.01446	.01351
8	.02852	.02619	.02411	.02224	.02057	.01906	.01770	.01648	.01537	.01437
9	.03014	.02772	.02554	.02360	.02184	.02027	.01885	.01756	.01640	.01535
10	.03190	.02938	.02711	.02508	.02325	.02160	.02012	.01877	.01755	.01645
11	.03381	.03119	.02883	.02672	.02481	.02308	.02153	.02012	.01884	.01768
12	.03585	.03313	.03068	.02847	.02648	.02468	.02305	.02157	.02023	.01902
13	.03798	.03515	.03260	.03030	.02822	.02635	.02464	.02310	.02170	.02042
14	.04012	.03718	.03453	.03213	.02997	.02801	.02623	.02462	.02315	.02181
15	.04225	.03919	.03644	.03395	.03169	.02965	.02779	.02611	.02457	.02317
16	.04436	.04120	.03833	.03574	.03339	.03126	.02932	.02756	.02595	.02449
17	.04647	.04319	.04021	.03752	.03507	.03285	.03082	.02898	.02730	.02577
18	.04860	.04519	.04210	.03930	.03675	.03443	.03232	.03040	.02864	.02703
19	.05079	.04725	.04404	.04113	.03847	.03606	.03386	.03185	.03001	.02833
20	.05304	.04938	.04604	.04301	.04025	.03773	.03543	.03333	.03141	.02965
21	.05537	.05157	.04811	.04495	.04208	.03945	.03705	.03486	.03285	.03101

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued
[Applicable After April 30, 1989]

Age	Adjusted payout rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
22	.05779	.05385	.05025	.04698	.04398	.04125	.03874	.03645	.03435	.03242
23	.06032	.05623	.05250	.04910	.04598	.04313	.04052	.03812	.03592	.03390
24	.06302	.05878	.05491	.05136	.04812	.04515	.04242	.03992	.03762	.03550
25	.06589	.06150	.05748	.05380	.05042	.04733	.04448	.04187	.03946	.03725
26	.06897	.06442	.06025	.05643	.05292	.04969	.04673	.04400	.04148	.03916
27	.07228	.06757	.06325	.05928	.05563	.05227	.04917	.04632	.04369	.04126
28	.07582	.07094	.06646	.06234	.05854	.05504	.05182	.04884	.04609	.04355
29	.07958	.07454	.06990	.06562	.06167	.05804	.05468	.05157	.04870	.04604
30	.08360	.07838	.07357	.06913	.06504	.06125	.05775	.05452	.05152	.04874
31	.08788	.08249	.07751	.07291	.06866	.06472	.06108	.05771	.05457	.05167
32	.09242	.08685	.08170	.07694	.07252	.06844	.06465	.06113	.05786	.05483
33	.09724	.09149	.08617	.08124	.07666	.07242	.06848	.06482	.06141	.05824
34	.10234	.09641	.09091	.08581	.08107	.07667	.07257	.06876	.06521	.06191
35	.10773	.10161	.09594	.09066	.08575	.08119	.07694	.07298	.06928	.06583
36	.11338	.10708	.10122	.09577	.09070	.08597	.08156	.07744	.07360	.07001
37	.11932	.11283	.10680	.10117	.09592	.09102	.08645	.08217	.07818	.07444
38	.12554	.11887	.11265	.10685	.10142	.09636	.09162	.08719	.08304	.07915
39	.13206	.12521	.11880	.11282	.10722	.10198	.09708	.09249	.08818	.08414
40	.13888	.13184	.12526	.11909	.11332	.10791	.10284	.09808	.09361	.08942
41	.14601	.13878	.13201	.12567	.11972	.11414	.10890	.10398	.09935	.09499
42	.15342	.14601	.13906	.13254	.12641	.12066	.11525	.11016	.10537	.10086
43	.16112	.15353	.14640	.13970	.13340	.12747	.12189	.11663	.11168	.10701
44	.16913	.16136	.15406	.14718	.14070	.13460	.12885	.12342	.11830	.11347
45	.17745	.16951	.16202	.15497	.14832	.14204	.13612	.13053	.12525	.12025
46	.18608	.17796	.17030	.16308	.15625	.14981	.14372	.13796	.13251	.12735
47	.19501	.18673	.17890	.17150	.16451	.15790	.15164	.14571	.14010	.13478
48	.20425	.19579	.18780	.18024	.17308	.16630	.15987	.15378	.14800	.14252
49	.21375	.20514	.19698	.18926	.18193	.17499	.16840	.16214	.15620	.15056
50	.22352	.21476	.20644	.19856	.19107	.18396	.17721	.17080	.16470	.15890
51	.23358	.22467	.21620	.20816	.20051	.19325	.18634	.17976	.17350	.16755
52	.24396	.23490	.22628	.21809	.21030	.20288	.19581	.18908	.18267	.17655
53	.25465	.24545	.23670	.22836	.22042	.21285	.20563	.19875	.19218	.18592
54	.26563	.25631	.24742	.23895	.23086	.22315	.21579	.20876	.20204	.19562
55	.27692	.26747	.25846	.24986	.24164	.23379	.22628	.21911	.21225	.20568
56	.28850	.27895	.26982	.26109	.25275	.24476	.23712	.22981	.22281	.21611
57	.30041	.29076	.28152	.27267	.26421	.25610	.24833	.24089	.23376	.22691
58	.31263	.30288	.29355	.28460	.27602	.26780	.25991	.25234	.24508	.23811
59	.32515	.31532	.30590	.29685	.28817	.27984	.27184	.26416	.25677	.24968
60	.33793	.32803	.31853	.30940	.30062	.29219	.28409	.27630	.26880	.26159
61	.35093	.34098	.33141	.32220	.31335	.30483	.29663	.28873	.28113	.27381
62	.36414	.35414	.34451	.33524	.32631	.31771	.30942	.30144	.29374	.28631
63	.37754	.36750	.35783	.34850	.33951	.33084	.32247	.31440	.30661	.29910
64	.39115	.38108	.37137	.36200	.35296	.34422	.33579	.32765	.31978	.31217
65	.40500	.39493	.38519	.37579	.36670	.35792	.34943	.34122	.33328	.32560
66	.41914	.40906	.39932	.38990	.38079	.37197	.36343	.35517	.34717	.33943
67	.43355	.42350	.41376	.40434	.39521	.38636	.37780	.36950	.36145	.35365
68	.44824	.43822	.42851	.41909	.40996	.40111	.39252	.38419	.37611	.36827
69	.46313	.45316	.44348	.43409	.42498	.41613	.40754	.39919	.39109	.38322
70	.47818	.46827	.45864	.44929	.44020	.43137	.42279	.41445	.40634	.39845
71	.49331	.48348	.47391	.46461	.45557	.44677	.43821	.42988	.42177	.41388
72	.50853	.49879	.48930	.48007	.47108	.46233	.45380	.44550	.43741	.42952
73	.52384	.51421	.50482	.49566	.48674	.47805	.46957	.46130	.45324	.44538
74	.53930	.52979	.52050	.51145	.50261	.49399	.48557	.47736	.46934	.46152
75	.55495	.54557	.53641	.52747	.51873	.51020	.50187	.49372	.48577	.47799
76	.57079	.56157	.55256	.54374	.53513	.52670	.51847	.51041	.50253	.49483
77	.58680	.57775	.56890	.56024	.55176	.54346	.53534	.52739	.51960	.51198
78	.60291	.59405	.58537	.57687	.56855	.56040	.55241	.54458	.53691	.52940
79	.61898	.61032	.60184	.59353	.58537	.57738	.56954	.56185	.55431	.54691
80	.63491	.62647	.61819	.61007	.60210	.59428	.58660	.57907	.57167	.56441
81	.65054	.64234	.63427	.62636	.61858	.61094	.60344	.59606	.58882	.58170
82	.66582	.65784	.65000	.64229	.63472	.62727	.61994	.61274	.60566	.59870
83	.68065	.67291	.66530	.65781	.65044	.64319	.63605	.62903	.62212	.61532
84	.69508	.68758	.68020	.67293	.66577	.65872	.65178	.64495	.63821	.63158
85	.70915	.70190	.69475	.68770	.68076	.67392	.66718	.66054	.65399	.64754
86	.72274	.71573	.70882	.70200	.69528	.68865	.68212	.67567	.66931	.66304
87	.73569	.72892	.72224	.71565	.70915	.70273	.69639	.69014	.68397	.67788
88	.74807	.74154	.73509	.72872	.72243	.71622	.71009	.70403	.69805	.69214
89	.76010	.75381	.74759	.74144	.73537	.72937	.72344	.71758	.71179	.70607

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TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued

[Applicable After April 30, 1989]

Age	Adjusted payout rate									
	6.2%	6.4%	6.6%	6.8%	7.0%	7.2%	7.4%	7.6%	7.8%	8.0%
90	.77189	.76584	.75985	.75394	.74809	.74230	.73659	.73093	.72534	.71981
91	.78327	.77746	.77171	.76603	.76040	.75484	.74933	.74388	.73850	.73316
92	.79399	.78841	.78289	.77743	.77202	.76667	.76137	.75613	.75093	.74579
93	.80394	.79858	.79328	.78803	.78283	.77768	.77258	.76753	.76252	.75757
94	.81303	.80788	.80278	.79773	.79272	.78776	.78284	.77797	.77315	.76837
95	.82124	.81628	.81136	.80649	.80166	.79687	.79213	.78742	.78276	.77814
96	.82851	.82372	.81897	.81426	.80959	.80496	.80036	.79581	.79129	.78682
97	.83512	.83048	.82588	.82132	.81679	.81230	.80785	.80343	.79905	.79471
98	.84106	.83656	.83210	.82767	.82328	.81892	.81459	.81030	.80604	.80181
99	.84655	.84218	.83785	.83354	.82927	.82503	.82082	.81664	.81249	.80837
100	.85165	.84740	.84318	.83899	.83483	.83070	.82660	.82252	.81848	.81446
101	.85652	.85238	.84827	.84419	.84013	.83611	.83210	.82813	.82418	.82026
102	.86159	.85757	.85358	.84960	.84566	.84174	.83784	.83397	.83012	.82630
103	.86697	.86307	.85920	.85535	.85152	.84771	.84392	.84016	.83642	.83270
104	.87295	.86919	.86544	.86172	.85802	.85434	.85068	.84704	.84341	.83981
105	.88030	.87672	.87315	.86959	.86605	.86253	.85903	.85554	.85207	.84861
106	.89081	.88749	.88418	.88088	.87760	.87433	.87106	.86782	.86458	.86135
107	.90588	.90296	.90005	.89715	.89425	.89137	.88849	.88561	.88275	.87989
108	.93013	.92791	.92570	.92350	.92129	.91909	.91689	.91469	.91250	.91031
109	.96900	.96800	.96700	.96600	.96500	.96400	.96300	.96200	.96100	.96000

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS

[Applicable after APRIL 30, 1989]

Age	Adjusted payout rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
0	.02130	.02075	.02025	.01980	.01939	.01901	.01867	.01835	.01806	.01779
1	.01017	.00960	.00908	.00861	.00819	.00780	.00745	.00712	.00683	.00655
2	.01011	.00951	.00897	.00848	.00803	.00762	.00725	.00690	.00659	.00630
3	.01035	.00971	.00914	.00862	.00815	.00771	.00732	.00696	.00663	.00632
4	.01076	.01009	.00948	.00894	.00843	.00798	.00756	.00718	.00683	.00650
5	.01130	.01059	.00996	.00938	.00885	.00836	.00792	.00752	.00714	.00680
6	.01193	.01119	.01051	.00990	.00934	.00883	.00836	.00793	.00754	.00717
7	.01265	.01187	.01116	.01051	.00992	.00938	.00888	.00842	.00800	.00762
8	.01347	.01264	.01189	.01121	.01058	.01001	.00948	.00900	.00856	.00815
9	.01440	.01353	.01274	.01201	.01135	.01075	.01019	.00968	.00921	.00877
10	.01544	.01453	.01369	.01293	.01223	.01159	.01101	.01046	.00997	.00950
11	.01662	.01566	.01478	.01398	.01324	.01257	.01195	.01137	.01085	.01036
12	.01791	.01690	.01597	.01513	.01435	.01364	.01298	.01238	.01182	.01131
13	.01926	.01820	.01722	.01634	.01552	.01477	.01408	.01344	.01285	.01231
14	.02059	.01948	.01846	.01752	.01667	.01588	.01515	.01448	.01386	.01328
15	.02189	.02072	.01965	.01867	.01777	.01694	.01617	.01547	.01481	.01421
16	.02315	.02192	.02080	.01977	.01882	.01795	.01714	.01640	.01572	.01508
17	.02436	.02308	.02190	.02082	.01982	.01891	.01806	.01728	.01656	.01589
18	.02556	.02422	.02298	.02184	.02080	.01983	.01894	.01812	.01736	.01665
19	.02679	.02537	.02408	.02288	.02178	.02077	.01983	.01897	.01817	.01742
20	.02804	.02656	.02519	.02394	.02278	.02172	.02073	.01982	.01898	.01819
21	.02932	.02776	.02633	.02501	.02380	.02268	.02164	.02068	.01979	.01896
22	.03065	.02902	.02751	.02613	.02485	.02367	.02258	.02157	.02063	.01976
23	.03204	.03033	.02876	.02730	.02595	.02471	.02356	.02249	.02150	.02058
24	.03356	.03176	.03010	.02857	.02716	.02585	.02463	.02351	.02246	.02149
25	.03520	.03332	.03158	.02997	.02848	.02710	.02582	.02463	.02352	.02249
26	.03702	.03504	.03321	.03152	.02995	.02850	.02714	.02589	.02472	.02363
27	.03902	.03695	.03502	.03324	.03159	.03006	.02863	.02730	.02607	.02492
28	.04120	.03902	.03700	.03513	.03339	.03178	.03027	.02887	.02757	.02635
29	.04358	.04129	.03917	.03720	.03537	.03367	.03208	.03061	.02923	.02794
30	.04616	.04376	.04154	.03947	.03754	.03575	.03408	.03251	.03106	.02969
31	.04897	.04646	.04413	.04195	.03993	.03804	.03627	.03463	.03309	.03165
32	.05200	.04938	.04693	.04465	.04252	.04053	.03867	.03693	.03531	.03378
33	.05529	.05254	.04998	.04758	.04534	.04325	.04130	.03946	.03775	.03614
34	.05883	.05595	.05326	.05075	.04840	.04620	.04414	.04221	.04040	.03870
35	.06262	.05961	.05680	.05417	.05170	.04939	.04723	.04520	.04329	.04149
36	.06665	.06351	.06057	.05781	.05523	.05280	.05053	.04839	.04638	.04449
37	.07094	.06766	.06459	.06171	.05900	.05646	.05407	.05182	.04971	.04771
38	.07550	.07208	.06888	.06586	.06303	.06037	.05786	.05550	.05327	.05118

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued
[Applicable after APRIL 30, 1989]

Age	Adjusted payout rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
39	.08034	.07678	.07344	.07029	.06733	.06454	.06191	.05943	.05709	.05489
40	.08547	.08177	.07828	.07499	.07190	.06898	.06623	.06363	.06118	.05886
41	.09090	.08704	.08341	.07998	.07675	.07371	.07083	.06811	.06553	.06310
42	.09661	.09260	.08882	.08525	.08188	.07870	.07569	.07284	.07015	.06760
43	.10260	.09844	.09451	.09080	.08729	.08397	.08083	.07785	.07503	.07236
44	.10891	.10459	.10051	.09666	.09300	.08954	.08626	.08316	.08021	.07741
45	.11553	.11106	.10683	.10282	.09902	.09542	.09201	.08876	.08568	.08276
46	.12247	.11784	.11346	.10930	.10536	.10161	.09806	.09468	.09146	.08841
47	.12974	.12496	.12042	.11611	.11202	.10813	.10443	.10091	.09756	.09438
48	.13732	.13238	.12769	.12323	.11899	.11495	.11111	.10745	.10397	.10065
49	.14520	.14011	.13526	.13064	.12625	.12207	.11809	.11429	.11066	.10721
50	.15338	.14812	.14312	.13836	.13381	.12948	.12535	.12141	.11765	.11405
51	.16187	.15646	.15130	.14639	.14169	.13721	.13294	.12885	.12495	.12121
52	.17072	.16516	.15985	.15478	.14993	.14531	.14088	.13665	.13261	.12873
53	.17993	.17422	.16876	.16353	.15854	.15377	.14920	.14482	.14064	.13662
54	.18949	.18362	.17801	.17264	.16750	.16258	.15787	.15335	.14902	.14486
55	.19940	.19339	.18763	.18212	.17683	.17176	.16690	.16224	.15777	.15348
56	.20968	.20353	.19762	.19196	.18654	.18132	.17632	.17152	.16691	.16247
57	.22035	.21406	.20802	.20222	.19665	.19129	.18615	.18121	.17646	.17189
58	.23142	.22499	.21881	.21287	.20717	.20168	.19640	.19132	.18643	.18172
59	.24286	.23630	.23000	.22393	.21809	.21247	.20705	.20184	.19682	.19198
60	.25465	.24797	.24154	.23534	.22938	.22363	.21808	.21274	.20759	.20262
61	.26676	.25996	.25341	.24710	.24101	.23513	.22946	.22399	.21871	.21361
62	.27916	.27225	.26559	.25916	.25295	.24695	.24117	.23557	.23017	.22495
63	.29184	.28483	.27806	.27152	.26520	.25909	.25319	.24748	.24196	.23661
64	.30483	.29772	.29085	.28421	.27779	.27157	.26555	.25973	.25409	.24863
65	.31817	.31098	.30402	.29729	.29076	.28444	.27832	.27240	.26665	.26108
66	.33192	.32466	.31762	.31079	.30418	.29777	.29155	.28552	.27968	.27400
67	.34609	.33876	.33164	.32474	.31805	.31156	.30525	.29913	.29319	.28742
68	.36066	.35328	.34610	.33914	.33238	.32581	.31943	.31323	.30720	.30134
69	.37558	.36815	.36093	.35391	.34709	.34045	.33400	.32773	.32163	.31569
70	.39078	.38332	.37606	.36900	.36213	.35545	.34894	.34260	.33643	.33042
71	.40620	.39872	.39144	.38435	.37744	.37071	.36415	.35776	.35153	.34547
72	.42184	.41435	.40706	.39994	.39301	.38625	.37965	.37322	.36694	.36082
73	.43771	.43023	.42293	.41581	.40886	.40207	.39545	.38899	.38267	.37651
74	.45387	.44641	.43912	.43201	.42505	.41826	.41163	.40514	.39881	.39261
75	.47039	.46296	.45570	.44861	.44167	.43488	.42824	.42175	.41541	.40920
76	.48729	.47991	.47269	.46563	.45872	.45196	.44534	.43886	.43251	.42630
77	.50452	.49722	.49006	.48305	.47619	.46946	.46287	.45642	.45009	.44389
78	.52203	.51481	.50773	.50079	.49399	.48732	.48078	.47437	.46808	.46191
79	.53966	.53254	.52556	.51870	.51198	.50538	.49891	.49255	.48632	.48019
80	.55728	.55028	.54340	.53665	.53002	.52351	.51712	.51083	.50466	.49860
81	.57471	.56784	.56109	.55445	.54792	.54151	.53521	.52901	.52292	.51692
82	.59186	.58512	.57850	.57199	.56558	.55927	.55307	.54697	.54097	.53506
83	.60863	.60204	.59556	.58918	.58289	.57671	.57062	.56462	.55872	.55290
84	.62505	.61862	.61228	.60604	.59989	.59383	.58786	.58198	.57618	.57047
85	.64118	.63491	.62873	.62263	.61663	.61070	.60486	.59911	.59343	.58783
86	.65685	.65075	.64473	.63879	.63294	.62716	.62145	.61583	.61027	.60479
87	.67187	.66594	.66008	.65430	.64859	.64296	.63739	.63190	.62647	.62112
88	.68631	.68054	.67485	.66923	.66367	.65818	.65276	.64740	.64211	.63688
89	.70042	.69483	.68930	.68384	.67845	.67311	.66784	.66262	.65747	.65237
90	.71434	.70894	.70359	.69830	.69307	.68790	.68278	.67772	.67271	.66775
91	.72789	.72266	.71750	.71239	.70733	.70232	.69736	.69246	.68760	.68280
92	.74070	.73567	.73068	.72574	.72085	.71601	.71121	.70647	.70176	.69711
93	.75266	.74780	.74298	.73821	.73348	.72880	.72417	.71957	.71502	.71051
94	.76363	.75893	.75428	.74967	.74510	.74057	.73608	.73163	.72722	.72285
95	.77356	.76901	.76451	.76005	.75562	.75123	.74688	.74257	.73829	.73405
96	.78237	.77797	.77360	.76927	.76497	.76071	.75648	.75229	.74813	.74401
97	.79039	.78612	.78187	.77766	.77348	.76934	.76523	.76115	.75710	.75308
98	.79762	.79345	.78932	.78522	.78115	.77711	.77310	.76913	.76518	.76126
99	.80429	.80023	.79620	.79220	.78823	.78429	.78038	.77649	.77264	.76881
100	.81047	.80651	.80258	.79867	.79479	.79094	.78712	.78332	.77955	.77580
101	.81636	.81249	.80865	.80483	.80104	.79727	.79352	.78981	.78611	.78244
102	.82250	.81872	.81497	.81124	.80754	.80386	.80020	.79656	.79295	.78936
103	.82900	.82532	.82167	.81804	.81442	.81083	.80726	.80371	.80018	.79667
104	.83622	.83266	.82911	.82558	.82207	.81858	.81510	.81165	.80821	.80479
105	.84517	.84174	.83833	.83494	.83156	.82819	.82485	.82151	.81820	.81489
106	.85814	.85494	.85175	.84857	.84540	.84225	.83911	.83598	.83286	.82975

Internal Revenue Service, Treasury

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TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued

[Applicable after APRIL 30, 1989]

Age	Adjusted payout rate									
	8.2%	8.4%	8.6%	8.8%	9.0%	9.2%	9.4%	9.6%	9.8%	10.0%
107 .....	.87704	.87420	.87136	.86853	.86571	.86290	.86009	.85729	.85450	.85171
108 .....	.90812	.90593	.90375	.90156	.89939	.89721	.89504	.89286	.89070	.88853
109 .....	.95900	.95800	.95700	.95600	.95500	.95400	.95300	.95200	.95100	.95000

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS

[Applicable after APRIL 30, 1989]

Age	Adjusted payout rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
0 .....	.01754	.01731	.01710	.01690	.01671	.01654	.01638	.01622	.01608	.01594
1 .....	.00630	.00607	.00585	.00565	.00547	.00530	.00514	.00499	.00485	.00472
2 .....	.00604	.00579	.00557	.00536	.00516	.00498	.00481	.00465	.00451	.00437
3 .....	.00604	.00578	.00554	.00532	.00511	.00492	.00474	.00458	.00442	.00427
4 .....	.00621	.00593	.00568	.00544	.00522	.00502	.00483	.00465	.00448	.00433
5 .....	.00648	.00619	.00592	.00567	.00544	.00522	.00502	.00483	.00465	.00449
6 .....	.00684	.00653	.00624	.00597	.00572	.00549	.00528	.00507	.00489	.00471
7 .....	.00726	.00693	.00663	.00634	.00608	.00583	.00560	.00539	.00518	.00499
8 .....	.00777	.00742	.00709	.00679	.00651	.00624	.00600	.00577	.00555	.00535
9 .....	.00837	.00800	.00765	.00733	.00703	.00675	.00649	.00625	.00602	.00580
10 .....	.00908	.00868	.00832	.00797	.00765	.00736	.00708	.00682	.00657	.00634
11 .....	.00991	.00949	.00910	.00874	.00840	.00808	.00779	.00751	.00725	.00700
12 .....	.01083	.01039	.00997	.00959	.00923	.00890	.00858	.00829	.00801	.00775
13 .....	.01181	.01134	.01090	.01049	.01012	.00976	.00943	.00912	.00883	.00855
14 .....	.01275	.01226	.01180	.01137	.01097	.01060	.01025	.00992	.00961	.00932
15 .....	.01365	.01313	.01264	.01219	.01177	.01138	.01101	.01066	.01034	.01003
16 .....	.01449	.01394	.01343	.01295	.01251	.01209	.01171	.01134	.01100	.01068
17 .....	.01526	.01469	.01415	.01365	.01318	.01274	.01233	.01195	.01159	.01125
18 .....	.01600	.01539	.01482	.01430	.01380	.01334	.01291	.01251	.01213	.01177
19 .....	.01673	.01609	.01550	.01494	.01442	.01393	.01348	.01305	.01265	.01227
20 .....	.01747	.01679	.01616	.01557	.01502	.01451	.01403	.01358	.01316	.01276
21 .....	.01820	.01748	.01682	.01620	.01562	.01508	.01457	.01409	.01365	.01323
22 .....	.01895	.01819	.01749	.01683	.01622	.01565	.01511	.01461	.01414	.01369
23 .....	.01972	.01893	.01818	.01749	.01684	.01624	.01567	.01514	.01464	.01417
24 .....	.02058	.01974	.01895	.01822	.01753	.01689	.01629	.01572	.01519	.01469
25 .....	.02154	.02064	.01981	.01903	.01830	.01762	.01698	.01638	.01582	.01529
26 .....	.02262	.02167	.02079	.01996	.01919	.01847	.01779	.01715	.01655	.01599
27 .....	.02385	.02284	.02191	.02103	.02021	.01944	.01872	.01804	.01740	.01680
28 .....	.02521	.02415	.02316	.02222	.02135	.02053	.01977	.01904	.01836	.01772
29 .....	.02673	.02561	.02455	.02357	.02264	.02177	.02095	.02018	.01946	.01877
30 .....	.02842	.02723	.02611	.02506	.02407	.02315	.02227	.02146	.02068	.01996
31 .....	.03030	.02903	.02784	.02673	.02568	.02470	.02377	.02290	.02207	.02130
32 .....	.03235	.03101	.02976	.02857	.02746	.02641	.02543	.02450	.02362	.02279
33 .....	.03463	.03321	.03188	.03062	.02944	.02833	.02728	.02629	.02535	.02447
34 .....	.03711	.03561	.03419	.03286	.03161	.03043	.02931	.02826	.02726	.02632
35 .....	.03981	.03822	.03672	.03531	.03398	.03273	.03154	.03042	.02936	.02836
36 .....	.04271	.04103	.03945	.03796	.03655	.03522	.03396	.03277	.03164	.03057
37 .....	.04584	.04407	.04239	.04081	.03932	.03791	.03657	.03531	.03411	.03297
38 .....	.04920	.04733	.04556	.04389	.04231	.04082	.03940	.03806	.03679	.03558
39 .....	.05280	.05083	.04897	.04721	.04554	.04396	.04246	.04103	.03968	.03840
40 .....	.05667	.05459	.05263	.05077	.04901	.04733	.04575	.04424	.04280	.04144
41 .....	.06080	.05861	.05655	.05459	.05272	.05096	.04928	.04768	.04617	.04472
42 .....	.06518	.06289	.06071	.05864	.05668	.05482	.05305	.05136	.04975	.04822
43 .....	.06982	.06742	.06513	.06296	.06089	.05893	.05706	.05528	.05358	.05196
44 .....	.07475	.07223	.06983	.06754	.06537	.06330	.06133	.05945	.05766	.05595
45 .....	.07998	.07733	.07481	.07242	.07014	.06796	.06588	.06390	.06202	.06021
46 .....	.08550	.08273	.08010	.07758	.07519	.07290	.07072	.06864	.06665	.06474
47 .....	.09134	.08845	.08569	.08306	.08055	.07815	.07586	.07367	.07157	.06957
48 .....	.09748	.09446	.09158	.08882	.08619	.08368	.08128	.07898	.07678	.07467
49 .....	.10391	.10076	.09775	.09487	.09212	.08949	.08697	.08456	.08225	.08003
50 .....	.11062	.10734	.10420	.10120	.98832	.97557	.96293	.95041	.93798	.92566
51 .....	.11764	.11423	.11096	.10783	.10483	.10195	.99919	.98655	.97401	.96158
52 .....	.12503	.12148	.11807	.11481	.11168	.10868	.10581	.10304	.10039	.9784
53 .....	.13278	.12909	.12556	.12216	.11891	.11578	.11278	.10989	.10712	.10445
54 .....	.14088	.13706	.13339	.12986	.12648	.12322	.12009	.11709	.11419	.11141
55 .....	.14936	.14540	.14159	.13793	.13442	.13103	.12778	.12464	.12163	.11872

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued
[Applicable after APRIL 30, 1989]

Age	Adjusted payout rate									
	10.2%	10.4%	10.6%	10.8%	11.0%	11.2%	11.4%	11.6%	11.8%	12.0%
56	.15821	.15412	.15018	.14639	.14274	.13923	.13584	.13258	.12944	.12642
57	.16749	.16326	.15918	.15526	.15148	.14784	.14433	.14094	.13768	.13453
58	.17719	.17282	.16862	.16456	.16065	.15688	.15324	.14973	.14634	.14306
59	.18731	.18281	.17847	.17429	.17025	.16634	.16258	.15894	.15543	.15203
60	.19782	.19319	.18872	.18440	.18023	.17621	.17231	.16855	.16491	.16139
61	.20869	.20393	.19934	.19489	.19060	.18644	.18242	.17854	.17477	.17113
62	.21990	.21502	.21029	.20573	.20131	.19703	.19289	.18887	.18499	.18123
63	.23144	.22644	.22159	.21690	.21236	.20796	.20370	.19956	.19556	.19167
64	.24335	.23823	.23326	.22845	.22379	.21927	.21489	.21063	.20651	.20250
65	.25568	.25045	.24537	.24044	.23566	.23103	.22653	.22216	.21791	.21379
66	.26850	.26316	.25797	.25293	.24804	.24329	.23868	.23420	.22984	.22560
67	.28182	.27637	.27108	.26594	.26095	.25609	.25137	.24678	.24231	.23797
68	.29565	.29011	.28472	.27949	.27439	.26943	.26461	.25991	.25534	.25089
69	.30991	.30429	.29882	.29349	.28830	.28325	.27833	.27354	.26887	.26432
70	.32457	.31887	.31332	.30791	.30264	.29750	.29249	.28760	.28284	.27820
71	.33955	.33378	.32816	.32267	.31732	.31210	.30701	.30204	.29719	.29246
72	.35485	.34902	.34333	.33778	.33236	.32707	.32190	.31686	.31193	.30711
73	.37049	.36461	.35887	.35326	.34778	.34242	.33719	.33207	.32707	.32218
74	.38656	.38064	.37485	.36920	.36366	.35825	.35296	.34778	.34272	.33776
75	.40312	.39717	.39136	.38566	.38009	.37464	.36930	.36407	.35895	.35394
76	.42022	.41426	.40842	.40271	.39711	.39163	.38625	.38099	.37583	.37077
77	.43782	.43187	.42603	.42031	.41470	.40920	.40380	.39851	.39332	.38823
78	.45586	.44992	.44410	.43839	.43278	.42728	.42188	.41658	.41138	.40627
79	.47418	.46828	.46248	.45679	.45120	.44572	.44033	.43503	.42983	.42472
80	.49264	.48679	.48103	.47538	.46982	.46436	.45900	.45372	.44853	.44343
81	.51103	.50524	.49954	.49394	.48843	.48301	.47768	.47243	.46727	.46219
82	.52925	.52352	.51789	.51235	.50690	.50153	.49624	.49104	.48591	.48087
83	.54718	.54154	.53598	.53051	.52512	.51981	.51459	.50943	.50436	.49936
84	.56484	.55930	.55383	.54844	.54313	.53789	.53273	.52764	.52262	.51767
85	.58231	.57686	.57149	.56619	.56096	.55581	.55072	.54571	.54076	.53588
86	.59939	.59405	.58878	.58358	.57845	.57339	.56839	.56346	.55858	.55377
87	.61583	.61061	.60545	.60035	.59532	.59035	.58545	.58060	.57581	.57108
88	.63171	.62661	.62156	.61658	.61165	.60678	.60196	.59721	.59251	.58786
89	.64733	.64235	.63742	.63255	.62774	.62298	.61827	.61361	.60900	.60444
90	.66285	.65801	.65321	.64847	.64377	.63913	.63453	.62998	.62548	.62103
91	.67804	.67334	.66868	.66407	.65950	.65498	.65050	.64607	.64169	.63735
92	.69250	.68793	.68341	.67893	.67450	.67011	.66575	.66144	.65718	.65295
93	.70604	.70162	.69723	.69288	.68858	.68431	.68008	.67589	.67174	.66762
94	.71852	.71422	.70997	.70575	.70156	.69742	.69331	.68923	.68519	.68119
95	.72984	.72567	.72154	.71744	.71337	.70934	.70534	.70137	.69744	.69354
96	.73992	.73586	.73183	.72784	.72388	.71995	.71605	.71218	.70835	.70454
97	.74910	.74514	.74122	.73733	.73346	.72963	.72582	.72205	.71830	.71458
98	.75737	.75351	.74967	.74587	.74209	.73835	.73463	.73093	.72727	.72363
99	.76501	.76123	.75748	.75376	.75007	.74640	.74276	.73914	.73555	.73198
100	.77208	.76838	.76471	.76107	.75745	.75385	.75028	.74673	.74321	.73971
101	.77879	.77517	.77157	.76800	.76444	.76092	.75741	.75392	.75046	.74702
102	.78579	.78224	.77871	.77521	.77173	.76827	.76483	.76141	.75801	.75463
103	.79318	.78971	.78626	.78283	.77942	.77604	.77266	.76931	.76598	.76267
104	.80139	.79801	.79464	.79129	.78796	.78465	.78136	.77808	.77482	.77157
105	.81161	.80834	.80508	.80184	.79861	.79540	.79220	.78902	.78585	.78270
106	.82665	.82357	.82049	.81743	.81438	.81134	.80831	.80530	.80229	.79930
107	.84893	.84616	.84340	.84064	.83789	.83515	.83241	.82969	.82696	.82425
108	.88637	.88421	.88205	.87989	.87774	.87559	.87344	.87129	.86915	.86701
109	.94900	.94800	.94700	.94600	.94500	.94400	.94300	.94200	.94100	.94000

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS
[Applicable after April 30, 1989]

Age	Adjusted payout rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
0	.01581	.01569	.01557	.01546	.01536	.01526	.01516	.01507	.01499	.01490
1	.00459	.00448	.00437	.00426	.00417	.00407	.00399	.00390	.00382	.00375
2	.00424	.00412	.00400	.00389	.00379	.00369	.00360	.00352	.00343	.00335
3	.00414	.00401	.00389	.00377	.00366	.00356	.00346	.00337	.00328	.00320
4	.00418	.00404	.00391	.00379	.00368	.00357	.00347	.00337	.00327	.00319

Internal Revenue Service, Treasury

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TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued

[Applicable after April 30, 1989]

Age	Adjusted payout rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
5	.00433	.00418	.00405	.00391	.00379	.00368	.00357	.00346	.00336	.00327
6	.00454	.00439	.00424	.00410	.00397	.00384	.00372	.00361	.00351	.00341
7	.00482	.00465	.00449	.00434	.00420	.00407	.00394	.00382	.00371	.00360
8	.00516	.00498	.00481	.00465	.00450	.00436	.00422	.00410	.00397	.00386
9	.00560	.00541	.00523	.00505	.00489	.00474	.00459	.00446	.00433	.00420
10	.00613	.00592	.00573	.00555	.00537	.00521	.00505	.00491	.00477	.00463
11	.00677	.00655	.00635	.00615	.00597	.00580	.00563	.00547	.00532	.00518
12	.00751	.00728	.00706	.00685	.00666	.00647	.00629	.00613	.00597	.00581
13	.00829	.00805	.00782	.00760	.00739	.00719	.00701	.00683	.00666	.00650
14	.00905	.00879	.00854	.00831	.00809	.00789	.00769	.00750	.00732	.00715
15	.00974	.00947	.00921	.00897	.00874	.00852	.00831	.00811	.00793	.00775
16	.01037	.01009	.00982	.00956	.00932	.00909	.00887	.00866	.00846	.00827
17	.01093	.01063	.01034	.01007	.00982	.00958	.00935	.00913	.00892	.00873
18	.01143	.01112	.01082	.01053	.01027	.01001	.00977	.00954	.00933	.00912
19	.01192	.01159	.01127	.01097	.01069	.01043	.01017	.00993	.00970	.00949
20	.01239	.01204	.01170	.01139	.01109	.01081	.01055	.01029	.01005	.00983
21	.01283	.01246	.01211	.01178	.01147	.01117	.01089	.01063	.01037	.01013
22	.01328	.01288	.01251	.01216	.01183	.01152	.01122	.01094	.01067	.01042
23	.01372	.01331	.01292	.01254	.01219	.01186	.01155	.01125	.01097	.01070
24	.01422	.01378	.01336	.01297	.01260	.01225	.01191	.01160	.01130	.01101
25	.01479	.01432	.01388	.01346	.01306	.01269	.01233	.01200	.01168	.01138
26	.01545	.01495	.01448	.01404	.01362	.01322	.01284	.01248	.01214	.01182
27	.01623	.01570	.01520	.01472	.01427	.01385	.01344	.01306	.01270	.01235
28	.01712	.01655	.01601	.01551	.01503	.01457	.01414	.01373	.01334	.01298
29	.01813	.01752	.01695	.01641	.01589	.01541	.01494	.01451	.01409	.01370
30	.01927	.01862	.01801	.01743	.01688	.01635	.01586	.01539	.01495	.01452
31	.02056	.01987	.01922	.01859	.01801	.01745	.01692	.01642	.01594	.01548
32	.02201	.02127	.02057	.01990	.01927	.01868	.01811	.01757	.01706	.01657
33	.02363	.02284	.02209	.02138	.02071	.02007	.01946	.01888	.01833	.01781
34	.02543	.02458	.02378	.02302	.02230	.02162	.02096	.02034	.01975	.01919
35	.02741	.02651	.02565	.02484	.02407	.02333	.02264	.02197	.02134	.02073
36	.02956	.02859	.02768	.02681	.02599	.02520	.02446	.02374	.02307	.02242
37	.03189	.03087	.02990	.02897	.02809	.02725	.02645	.02569	.02496	.02427
38	.03443	.03334	.03230	.03131	.03037	.02948	.02862	.02781	.02703	.02628
39	.03718	.03602	.03491	.03386	.03285	.03190	.03099	.03011	.02928	.02849
40	.04015	.03891	.03774	.03662	.03555	.03453	.03355	.03262	.03173	.03088
41	.04335	.04204	.04079	.03959	.03846	.03737	.03633	.03534	.03439	.03348
42	.04677	.04538	.04405	.04278	.04157	.04042	.03931	.03825	.03724	.03627
43	.05042	.04894	.04754	.04619	.04491	.04368	.04250	.04138	.04030	.03926
44	.05432	.05276	.05127	.04984	.04848	.04718	.04593	.04473	.04358	.04248
45	.05849	.05684	.05526	.05375	.05231	.05092	.04960	.04832	.04710	.04593
46	.06292	.06118	.05952	.05792	.05639	.05492	.05352	.05217	.05087	.04963
47	.06765	.06581	.06405	.06237	.06075	.05920	.05771	.05628	.05491	.05359
48	.07265	.07071	.06886	.06708	.06537	.06373	.06216	.06064	.05919	.05779
49	.07791	.07587	.07392	.07204	.07024	.06851	.06685	.06525	.06371	.06223
50	.08343	.08129	.07923	.07726	.07536	.07354	.07178	.07009	.06847	.06690
51	.08924	.08699	.08483	.08276	.08076	.07884	.07699	.07520	.07349	.07183
52	.09539	.09303	.09076	.08858	.08648	.08446	.08251	.08064	.07883	.07708
53	.10189	.09942	.09704	.09475	.09255	.09043	.08838	.08640	.08450	.08266
54	.10872	.10614	.10365	.10126	.09894	.09672	.09456	.09249	.09049	.08855
55	.11592	.11322	.11062	.10811	.10569	.10335	.10110	.09892	.09682	.09478
56	.12350	.12068	.11796	.11534	.11281	.11036	.10800	.10571	.10350	.10137
57	.13148	.12855	.12572	.12298	.12033	.11777	.11530	.11291	.11060	.10836
58	.13990	.13685	.13389	.13104	.12828	.12561	.12303	.12053	.11811	.11576
59	.14875	.14557	.14250	.13953	.13665	.13387	.13118	.12856	.12604	.12359
60	.15799	.15469	.15150	.14841	.14542	.14253	.13972	.13700	.13436	.13180
61	.16761	.16419	.16088	.15768	.15457	.15156	.14864	.14580	.14305	.14039
62	.17758	.17404	.17062	.16729	.16407	.16094	.15791	.15496	.15210	.14932
63	.18791	.18425	.18071	.17726	.17392	.17068	.16753	.16447	.16150	.15861
64	.19862	.19484	.19118	.18762	.18417	.18081	.17754	.17437	.17129	.16829
65	.20979	.20590	.20212	.19845	.19487	.19140	.18802	.18474	.18154	.17843
66	.22149	.21748	.21359	.20980	.20612	.20253	.19904	.19564	.19233	.18911
67	.23374	.22962	.22562	.22172	.21792	.21423	.21062	.20712	.20370	.20037
68	.24656	.24234	.23822	.23422	.23031	.22651	.22280	.21919	.21566	.21222
69	.25988	.25556	.25134	.24724	.24323	.23932	.23551	.23179	.22816	.22461
70	.27367	.26925	.26493	.26073	.25662	.25261	.24870	.24488	.24115	.23750
71	.28784	.28333	.27892	.27462	.27042	.26631	.26230	.25839	.25456	.25082
72	.30241	.29781	.29332	.28893	.28464	.28044	.27634	.27233	.26841	.26457

TABLE U(1)—BASED ON LIFE TABLE 80CNSMT UNITRUST SINGLE LIFE REMAINDER FACTORS—
Continued
[Applicable after April 30, 1989]

Age	Adjusted payout rate									
	12.2%	12.4%	12.6%	12.8%	13.0%	13.2%	13.4%	13.6%	13.8%	14.0%
73	.31740	.31272	.30815	.30368	.29930	.29502	.29084	.28674	.28273	.27880
74	.33291	.32817	.32352	.31897	.31452	.31016	.30589	.30171	.29762	.29361
75	.34903	.34422	.33951	.33490	.33038	.32595	.32161	.31735	.31318	.30909
76	.36581	.36095	.35619	.35152	.34694	.34245	.33805	.33373	.32949	.32533
77	.38324	.37835	.37354	.36883	.36420	.35966	.35520	.35083	.34654	.34232
78	.40126	.39634	.39150	.38676	.38210	.37752	.37302	.36861	.36427	.36001
79	.41970	.41476	.40992	.40515	.40047	.39587	.39135	.38690	.38253	.37823
80	.43842	.43348	.42864	.42387	.41918	.41456	.41002	.40556	.40117	.39685
81	.45719	.45228	.44744	.44267	.43799	.43337	.42883	.42436	.41996	.41562
82	.47590	.47101	.46619	.46145	.45677	.45217	.44764	.44317	.43877	.43443
83	.49443	.48957	.48478	.48007	.47542	.47084	.46632	.46187	.45748	.45315
84	.51279	.50798	.50324	.49856	.49394	.48939	.48490	.48048	.47611	.47180
85	.53106	.52630	.52161	.51698	.51241	.50790	.50345	.49906	.49473	.49045
86	.54902	.54434	.53971	.53514	.53062	.52616	.52176	.51741	.51312	.50888
87	.56640	.56178	.55722	.55271	.54826	.54386	.53951	.53521	.53097	.52677
88	.58326	.57872	.57423	.56979	.56541	.56107	.55678	.55254	.54834	.54420
89	.59994	.59548	.59107	.58671	.58240	.57813	.57391	.56973	.56560	.56152
90	.61662	.61226	.60794	.60367	.59944	.59526	.59112	.58702	.58296	.57894
91	.63305	.62879	.62457	.62040	.61627	.61217	.60812	.60411	.60013	.59619
92	.64876	.64461	.64050	.63643	.63239	.62839	.62443	.62051	.61662	.61277
93	.66355	.65950	.65550	.65153	.64759	.64369	.63983	.63600	.63220	.62843
94	.67722	.67328	.66938	.66551	.66167	.65786	.65409	.65035	.64664	.64296
95	.68967	.68583	.68203	.67825	.67451	.67079	.66711	.66345	.65983	.65623
96	.70076	.69701	.69330	.68961	.68595	.68231	.67871	.67513	.67158	.66806
97	.71089	.70722	.70359	.69998	.69640	.69284	.68931	.68581	.68234	.67888
98	.72001	.71642	.71286	.70933	.70582	.70233	.69887	.69544	.69203	.68864
99	.72844	.72492	.72143	.71796	.71452	.71110	.70770	.70433	.70098	.69765
100	.73623	.73278	.72935	.72594	.72256	.71920	.71586	.71254	.70924	.70597
101	.74361	.74021	.73684	.73349	.73016	.72685	.72356	.72029	.71704	.71382
102	.75128	.74794	.74463	.74133	.73806	.73480	.73157	.72835	.72515	.72198
103	.75938	.75610	.75284	.74961	.74639	.74319	.74000	.73684	.73369	.73056
104	.76835	.76514	.76194	.75877	.75561	.75246	.74934	.74623	.74313	.74005
105	.77956	.77643	.77332	.77023	.76714	.76408	.76102	.75798	.75496	.75195
106	.79324	.79034	.78743	.78454	.78167	.77881	.77595	.77310	.77025	.76741
107	.82154	.81884	.81615	.81346	.81079	.80811	.80545	.80279	.80014	.79750
108	.86487	.86274	.86061	.85848	.85635	.85423	.85210	.84998	.84787	.84575
109	.93900	.93800	.93700	.93600	.93500	.93400	.93300	.93200	.93100	.93000

[T.D. 8540, 59 FR 30102, 30116, 30117, 30148, June 10, 1994, as amended by T.D. 8819, 64 FR 23199, 23209, Apr. 30, 1999; T.D. 8886, 65 FR 36943, June 12, 2000]

TREATMENT OF EXCESS DISTRIBUTIONS OF TRUSTS APPLICABLE TO TAXABLE YEARS BEGINNING ON OR AFTER JANUARY 1, 1969

§ 1.665(a)-0A Excess distributions by trusts; scope of subpart D.

(a) *In general.* (1) Subpart D (section 665 and following), part I, subchapter J, chapter 1 of the Code as amended by the Tax Reform Act of 1969, is designed to tax the beneficiary of a trust that accumulates, rather than distributes, all or part of its income currently (i.e., an accumulation trust), in most cases, as if the income had been currently distributed to the beneficiary instead of accumulated by the trusts. Accord-

ingly, subpart D provides special rules for the treatment of amounts paid, credited, or required to be distributed by a complex trust (one that is subject to subpart C (section 661 and following) of such part I) in any year in excess of “distributable net income” (as defined in section 643 (a)) for that year. Such an excess distribution is an “accumulation distribution” (as defined in section 665(b)). The special rules of subpart D are generally inapplicable to amounts paid, credited, or required to be distributed by a trust in a taxable year in which it qualifies as a simple trust (one that is subject to subpart B (section 651 and following) of such part I). However, see § 1.665(e)-1A(b) for rules