

[admin](#) - Thu, 2/13/2014 - 13:10

The 90CM mortality table is required by the IRS for computing charitable deductions for planned gifts and other “split interest” transfers made from July 1, 1999 onward. Transition rules allow donors to use deduction factors based on [Table 80CNSMT](#) or Table 90CM for gifts made in May 1999 or June 1999 that use May's or June's IRS discount rate. This mortality table can also be used when computing liabilities to satisfy FASB Statements 116 and 117.

Table 90CM is based on data from the 1990 U.S. census. It is a unisex table: men and women have the same mortality.

The table shows the number of survivors at each age out of a population of 100,000 at age 0.

Age	Survivors	Age	Survivors	Age	Survivors
0	100000	37	95969	74	62852
1	99064	38	95780	75	60449
2	98992	39	95581	76	57955
3	98944	40	95373	77	55373
4	98907	41	95156	78	52704
5	98877	42	94928	79	49943
6	98850	43	94687	80	47084

7	98826	44	94431	81	44129
8	98803	45	94154	82	41091
9	98783	46	93855	83	37994
10	98766	47	93528	84	34876
11	98750	48	93173	85	31770
12	98734	49	92787	86	28687
13	98713	50	92370	87	25638
14	98681	51	91918	88	22658
15	98635	52	91424	89	19783
16	98573	53	90885	90	17046
17	98497	54	90297	91	14466
18	98409	55	89658	92	12066
19	98314	56	88965	93	9884
20	98215	57	88214	94	7951
21	98113	58	87397	95	6282

22	98006	59	86506	96	4868
23	97896	60	85537	97	3694
24	97784	61	84490	98	2745
25	97671	62	83368	99	1999
26	97556	63	82169	100	1424
27	97441	64	80887	101	991
28	97322	65	79519	102	672
29	97199	66	78066	103	443
30	97070	67	76531	104	284
31	96934	68	74907	105	175
32	96791	69	73186	106	105
33	96642	70	71357	107	60
34	96485	71	69411	108	33
35	96322	72	67344	109	17
36	96150	73	65154	110	0

Source: Treasury Reg. Sec. 20.2031-7T(d)(7).

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