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The 80CNSMT mortality table is required by the IRS for computing charitable deductions for planned gifts and other “split interest” transfers made from May 1, 1989 to April 30, 1999. 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 80CNSMT is based on data from the 1980 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	38	95317	76	54239
1	98740	39	95129	77	51599
2	98648	40	94926	78	48878
3	98584	41	94706	79	46071
4	98535	42	94465	80	43180
5	98495	43	94201	81	40208
6	98459	44	93913	82	37172

7	98426	45	93599	83	34095
8	98396	46	93256	84	31012
9	98370	47	92882	85	27960
10	98347	48	92472	86	24961
11	98328	49	92021	87	22038
12	98309	50	91526	88	19235
13	98285	51	90986	89	16598
14	98248	52	90402	90	14154
15	98196	53	89771	91	11908
16	98129	54	89087	92	9863
17	98047	55	88348	93	8032
18	97953	56	87551	94	6424
19	97851	57	86695	95	5043
20	97741	58	85776	96	3884
21	97623	59	84789	97	2939

22	97499	60	83726	98	2185
23	97370	61	82581	99	1598
24	97240	62	81348	100	1150
25	97110	63	80024	101	815
26	96982	64	78609	102	570
27	96856	65	77107	103	393
28	96730	66	75520	104	267
29	96604	67	73846	105	179
30	96477	68	72082	106	119
31	96350	69	70218	107	78
32	96220	70	68248	108	51
33	96088	71	66165	109	33
34	95951	72	63972	110+	0
35	95808	73	61673		
36	95655	74	59279		

37 95492 75 56799

Source: Treasury Reg. Sec. 20.2031-7(f).

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