

[admin](#) - Thu, 2/13/2014 - 13:08

The 2000CM mortality table is required by the IRS for computing charitable deductions for planned gifts and other “split interest” transfers made from July 1, 2009 onward. Transition rules allow donors to use deduction factors based on [Table 90CM](#) or Table 2000CM for gifts made in May 2009 or June 2009 that use May's or June's IRS discount rate. Table 2000CM can also be used when computing liabilities to satisfy FASB Statements 116 and 117.

Table 2000CM is based on data from the 2000 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	96921	74	66882
1	99305	38	96767	75	64561
2	99255	39	96600	76	62091
3	99222	40	96419	77	59476
4	99197	41	96223	78	56721
5	99176	42	96010	79	53833
6	99158	43	95782	80	50819

7	99140	44	95535	81	47694
8	99124	45	95268	82	44475
9	99110	46	94981	83	41181
10	99097	47	94670	84	37837
11	99085	48	94335	85	34471
12	99073	49	93975	86	31114
13	99057	50	93591	87	27799
14	99033	51	93180	88	24564
15	98998	52	92741	89	21443
16	98950	53	92270	90	18472
17	98891	54	91762	91	15685
18	98822	55	91211	92	13111
19	98745	56	90607	93	10773
20	98664	57	89947	94	8690
21	98577	58	89225	95	6871

22	98485	59	88441	96	5315
23	98390	60	87595	97	4016
24	98295	61	86681	98	2959
25	98202	62	85691	99	2122
26	98111	63	84620	100	1477
27	98022	64	83465	101	997
28	97934	65	82224	102	650
29	97844	66	80916	103	410
30	97750	67	79530	104	248
31	97652	68	78054	105	144
32	97549	69	76478	106	81
33	97441	70	74794	107	43
34	97324	71	73001	108	22
35	97199	72	71092	109	11
36	97065	73	69056	110	0

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

[Print](#)

Categories

[Tables](#)