**Section 120.TABLE A Value of a Life Estate and Remainder Interest**

|  |  |  |
| --- | --- | --- |
| Age | Life Estate | Remainder |
|  |  |  |
| 0 | .97188 | .02812 |
| 1 | .98988 | .01012 |
| 2 | .90017 | .00983 |
| 3 | .99008 | .00992 |
| 4 | .98981 | .01019 |
| 5 | .98938 | .01062 |
| 6 | .98884 | .01116 |
| 7 | .98822 | .01178 |
| 8 | .98748 | .01252 |
| 9 | .98663 | .01337 |
| 10 | .98565 | .01435 |
| 11 | .98453 | .01547 |
| 12 | .98329 | .01671 |
| 13 | .98198 | .01802 |
| 14 | .98066 | .01934 |
| 15 | .97937 | .02063 |
| 16 | .97815 | .02185 |
| 17 | .97700 | .02300 |
| 18 | .97590 | .02410 |
| 19 | .97480 | .02520 |
| 20 | .97365 | .02635 |
| 21 | .97245 | .02755 |
| 22 | .97120 | .02880 |
| 23 | .96986 | .03014 |
| 24 | .96841 | .03159 |
| 25 | .96678 | .03322 |
| 26 | .96495 | .03505 |
| 27 | .96290 | .03710 |
| 28 | .96062 | .03938 |
| 29 | .95813 | .04187 |
| 30 | .95543 | .04457 |
| 31 | .95254 | .04746 |
| 32 | .94942 | .05058 |
| 33 | .94608 | .05392 |
| 34 | .94250 | .05750 |
| 35 | .93868 | .06132 |
| 36 | .93460 | .06540 |
| 37 | .93026 | .06974 |
| 38 | .92567 | .07433 |
| 39 | .92083 | .07917 |
| 40 | .91571 | .08429 |
| 41 | .91030 | .08970 |
| 42 | .90457 | .09543 |
| 43 | .89855 | .10145 |
| 44 | .89221 | .10779 |
| 45 | .88558 | .11442 |
| 46 | .87863 | .12137 |
| 47 | .87137 | .12863 |
| 48 | .86374 | .13626 |
| 49 | .85578 | .14422 |
| 50 | .84743 | .15257 |
| 51 | .83674 | .16126 |
| 52 | .82969 | .17031 |
| 53 | .82028 | .17972 |
| 54 | .81054 | .18946 |
| 55 | .80046 | .19954 |
| 56 | .79006 | .20994 |
| 57 | .77931 | .22069 |
| 58 | .76822 | .23178 |
| 59 | .75675 | .24325 |
| 60 | .74491 | .25509 |
| 61 | .73267 | .26733 |
| 62 | .72002 | .27998 |
| 63 | .70696 | .29304 |
| 64 | .69352 | .30648 |
| 65 | .67970 | .32030 |
| 66 | .66551 | .33449 |
| 67 | .65098 | .34902 |
| 68 | .63610 | .36390 |
| 69 | .62086 | .37914 |
| 70 | .60522 | .39478 |
| 71 | .58914 | .41086 |
| 72 | .57261 | .42739 |
| 73 | .55571 | .44429 |
| 74 | .53862 | .46138 |
| 75 | .52149 | .47851 |
| 76 | .50441 | .49559 |
| 77 | .48742 | .51258 |
| 78 | .47049 | .52951 |
| 79 | .45357 | .54643 |
| 80 | .43659 | .56341 |
| 81 | .41967 | .58033 |
| 82 | .40295 | .59705 |
| 83 | .38642 | .61358 |
| 84 | .36998 | .63002 |
| 85 | .35359 | .64641 |
| 86 | .33764 | .66236 |
| 87 | .32262 | .67738 |
| 88 | .30859 | .69141 |
| 89 | .29526 | .70474 |
| 90 | .28221 | .71779 |
| 91 | .26955 | .73045 |
| 92 | .25771 | .74299 |
| 93 | .24692 | .75308 |
| 94 | .23728 | .76272 |
| 95 | .22887 | .77113 |
| 96 | .22181 | .77819 |
| 97 | .21550 | .78450 |
| 98 | .21000 | .79000 |
| 99 | .20486 | .79514 |
| 100 | .19975 | .80025 |
| 101 | .19532 | .80468 |
| 102 | .19054 | .80946 |
| 103 | .18437 | .81563 |
| 104 | .17856 | .82144 |
| 105 | .16962 | .83038 |
| 106 | .15488 | .84512 |
| 107 | .13409 | .86591 |
| 108 | .10068 | .89932 |
| 109 | .04545 | .95455 |

(Source: Added at 19 Ill. Reg. 2905, effective February 27, 1995)