

**PENNSYLVANIA REALTY TRANSFER TAX
FACTORS FOR CONVEYANCES OR RESERVATIONS OF
LIFE ESTATE AND REMAINDER INTERESTS IN REAL ESTATE**

IRS Publication 1457
Table S (6.6)
Single Life Factors Based on Life Table 90CM
Interest at 6.6 Percent

Age	Life Estate	Remainder
0	.97300	.02700
1	.98071	.01929
2	.98017	.01983
3	.97935	.02065
4	.97837	.02163
5	.97725	.02275
6	.97602	.02398
7	.97468	.02532
8	.97325	.02675
9	.97168	.02832
10	.96999	.03001
11	.96817	.03183
12	.96623	.03377
13	.96421	.03579
14	.96217	.03783
15	.96014	.03986
16	.95813	.04187
17	.95613	.04387
18	.95412	.04588
19	.95204	.04796
20	.94987	.05013
21	.94758	.05242
22	.94518	.05482
23	.94266	.05734
24	.93999	.06001
25	.93715	.06285
26	.93414	.06586
27	.93093	.06907
28	.92754	.07246
29	.92397	.07603
30	.92022	.07978
31	.91628	.08372
32	.91215	.08785
33	.90780	.09220
34	.90324	.09676
35	.89843	.10157

36	.89338	.10662
37	.88807	.11193
38	.88249	.11751
39	.87662	.12338
40	.87045	.12955
41	.86394	.13606
42	.85709	.14291
43	.84990	.15010
44	.84236	.15764
45	.83450	.16550
46	.82630	.17370
47	.81780	.18220
48	.80898	.19102
49	.79982	.20018
50	.79031	.20969
51	.78045	.21955
52	.77027	.22973
53	.75978	.24022
54	.74899	.25101
55	.73788	.26212
56	.72645	.27355
57	.71471	.28529
58	.70269	.29731
59	.69044	.30956
60	.67798	.32202
61	.66527	.33473
62	.65228	.34772
63	.63899	.36101
64	.62544	.37456
65	.61162	.38838
66	.59751	.40249
67	.58306	.41694
68	.56830	.43170
69	.55328	.44672
70	.53806	.46194
71	.52273	.47727
72	.50732	.49268
73	.49187	.50813
74	.47633	.52367
75	.46064	.53936
76	.44476	.55524
77	.42868	.57132
78	.41245	.58755
79	.39615	.60385
80	.37993	.62007

81	.36392	.63608
82	.34818	.65182
83	.33272	.66728
84	.31744	.68256
85	.30225	.69775
86	.28728	.71272
87	.27274	.72726
88	.25863	.74137
89	.24497	.75503
90	.23177	.76823
91	.21925	.78075
92	.20765	.79235
93	.19693	.80307
94	.18694	.81306
95	.17746	.82254
96	.16853	.83147
97	.16027	.83973
98	.15250	.84750
99	.14492	.85508
100	.13754	.86246
101	.13026	.86974
102	.12311	.87689
103	.11601	.88399
104	.10843	.89157
105	.10102	.89898
106	.09148	.90852
107	.07990	.92010
108	.06186	.93814
109	.03096	.96904