Section 1. The United States Decennial Life Tables published by the United States Department of Health and Human Services, National Center for Health Statistics, shall be utilized when computing the value of a beneficiary’s life estate, annuity, remainder interest, or any other interest in the estate which is based on the life expectancy of the beneficiary or some other person.

Section 2. For inheritance tax purposes, the value of future, contingent, or limited estates shall be computed using Table 1, Life Table for the Total Population: United States, 1999-2001, as published in United States Decennial Life Tables for 1991-2001, United States Life Tables, Vol. 57, No. 1 (Aug. 5, 2008).


(2) This material may be inspected, copied, or obtained, subject to applicable copyright law, at the Kentucky Department of Revenue, 501 High Street, Frankfort, Kentucky 40620, Monday through Friday, 8 a.m. to 5 p.m. (16 Ky.R. 2614; eff. 7-12-90; Recodified from 103 KAR 7:025, 10-12-2006; 40 Ky.R. 355; 782; eff. 11-1-2013.)