

**FINANCE AND ADMINISTRATION CABINET**  
**Department of Revenue**  
**(Amended at ARRS Committee)**

**103 KAR 2:005. Life Mortality Table.**

RELATES TO: KRS 140.100

STATUTORY AUTHORITY: KRS 131.130, 140.100(2)

CERTIFICATION STATEMENT:

NECESSITY, FUNCTION, AND CONFORMITY: KRS 131.130(1) authorizes the Department of Revenue to promulgate administrative regulations for the administration and enforcement of all tax laws of this state. KRS 140.100(2) requires the application of the appropriate United States life mortality tables when ascertaining the value of future, contingent, or limited estates, which includes life estates and annuities. This administrative regulation establishes the appropriate United States life mortality table as required by KRS 140.100(2).

Section 1. Table 1, Life Table for the Total Population: United States, published by the United States Department of Health and Human Services, National Center for Health Statistics, and made available at [revenue.ky.gov](http://revenue.ky.gov) under the Inheritance Tax tab, shall be utilized when computing the value of a beneficiary's life estate, annuity, remainder interest, or any other interest in the estate that is based on the life expectancy of the beneficiary or some other person. Table 1, Life Table for the Total Population: United States, prescribed and published by National Center for Health Statistics as of January 1 of the year of the decedent's death shall be used.

(103 KAR 002:005. 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; 46 Ky.R. 2104, 2601; eff. 6-30-2020; 52 Ky.R. 195, 703; eff. 2-3-2026.) COMPILER'S NOTE: 2025 RS HB 6, enacted by the General Assembly on March 27, 2025, altered the information to be provided at the time an administrative regulation is filed. Aside from formatting changes necessary to upload the regulation into the LRC's publication application, this regulation has been published as submitted by the agency.

FILED WITH LRC: October 14, 2025

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