

# ***Correction to IRS Publication 1458 Actuarial Values, Book Beth (7-1999)***



Department of the Treasury  
**Internal Revenue Service**  
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Table Z in Publication 1458, Actuarial Values Book Beth (7-1999), is intended for computing the remainder interest in unitrusts payable for the shorter of one life or a term of years. The factors actually contained in Table Z in this publication are not the correct figures for computing such remainder interests. Instead they reproduce the factors contained in Table H, Publication 1457, Actuarial Values Book Aleph. Table H factors are not suitable for computing unitrusts interests.

The correct factors for a specific interest rate under Table Z are available from the IRS by calling Norman Greenberg at 202-622-7789 (not a toll-free call), or by sending a fax to 202-622-6856. Or you can write to the following address:

Norman Greenberg  
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As an alternative, the remainder interest for a unitrust payable for the shorter of one life or a term of years can be found using the following formula:

$$\bar{A}_x^u + v^n \cdot \frac{l_{x+n}}{l_x} \cdot (1 - \bar{A}_{x+n}^u)$$

where  $x$  is the age nearest birthday of the measuring life;

$n$  is the term of years;

$v = 1 -$  adjusted payout rate;

$l_x$  and  $l_{x+n}$  are taken from Table 90CM, page 789 of Publication 1458;

and  $\bar{A}_x^u$ ,  $\bar{A}_{x+n}^u$  are taken from Table U1, starting on page 1, Pub. 1458.