

Appendix B. Uniform Lifetime Table

| Table III (Uniform Lifetime) | | | |
|--|----------------------------|--------------|----------------------------|
| (For Use by: | | | |
| <ul style="list-style-type: none"> • Unmarried Owners, • Married Owners Whose Spouses Aren't More Than 10 Years Younger, and • Married Owners Whose Spouses Aren't the Sole Beneficiaries of Their IRAs) | | | |
| Age | Distribution Period | Age | Distribution Period |
| 72 | 27.4 | 97 | 7.8 |
| 73 | 26.5 | 98 | 7.3 |
| 74 | 25.5 | 99 | 6.8 |
| 75 | 24.6 | 100 | 6.4 |
| 76 | 23.7 | 101 | 6.0 |
| 77 | 22.9 | 102 | 5.6 |
| 78 | 22.0 | 103 | 5.2 |
| 79 | 21.1 | 104 | 4.9 |
| 80 | 20.2 | 105 | 4.6 |
| 81 | 19.4 | 106 | 4.3 |
| 82 | 18.5 | 107 | 4.1 |
| 83 | 17.7 | 108 | 3.9 |
| 84 | 16.8 | 109 | 3.7 |
| 85 | 16.0 | 110 | 3.5 |
| 86 | 15.2 | 111 | 3.4 |
| 87 | 14.4 | 112 | 3.3 |
| 88 | 13.7 | 113 | 3.1 |
| 89 | 12.9 | 114 | 3.0 |
| 90 | 12.2 | 115 | 2.9 |
| 91 | 11.5 | 116 | 2.8 |
| 92 | 10.8 | 117 | 2.7 |
| 93 | 10.1 | 118 | 2.5 |
| 94 | 9.5 | 119 | 2.3 |
| 95 | 8.9 | 120 and over | 2.0 |
| 96 | 8.4 | | |