

**APPENDIX C. Uniform Lifetime Table**

<b>Table III (Uniform Lifetime) (For Use by Unmarried Owners and Owners Whose Spouses Are Not More Than 10 Years Younger)</b>			
Age	Distribution Period	Age	Distribution Period
70	27.4	93	9.6
71	26.5	94	9.1
72	25.6	95	8.6
73	24.7	96	8.1
74	23.8	97	7.6
75	22.9	98	7.1
76	22.0	99	6.7
77	21.2	100	6.3
78	20.3	101	5.9
79	19.5	102	5.5
80	18.7	103	5.2
81	17.9	104	4.9
82	17.1	105	4.5
83	16.3	106	4.2
84	15.5	107	3.9
85	14.8	108	3.7
86	14.1	109	3.4
87	13.4	110	3.1
88	12.7	111	2.9
89	12.0	112	2.6
90	11.4	113	2.4
91	10.8	114	2.1
92	10.2	115 and over	1.9

Your "deemed" life expectancy from the uniform table is the number of years listed next to your age on your birthday in the year for which you are making the computation. For example, if you are figuring your required minimum distribution for 2005, and you are age 71 on your birthday in 2005, your life expectancy from the table, based on age 71, is 26.5 years. For 2006, your life expectancy from the table, using age 72, will be 25.6 years.