

UNIFORM LIFETIME TABLE

FOR CALCULATING REQUIRED MINIMUM DISTRIBUTIONS (RMDs) FROM
QUALIFIED PLANS AND TRADITIONAL IRAs

THIS TABLE IS USED FOR REQUIRED MINIMUM DISTRIBUTIONS
UNLESS THE SOLE BENEFICIARY AT ALL TIMES DURING THE YEAR
IS A SPOUSE MORE THAN TEN YEARS YOUNGER THAN THE OWNER.

NOTE: RMDs ARE SUSPENDED FOR 2009

TAXABLE INCOME IS

CURRENT AGE	DIST PERIOD	CURRENT AGE	DIST 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	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	112	2.6
90	11.4	113	2.4
91	10.8	114	2.1
92	10.2	115 AND OVER	1.9