

Table III (Uniform Lifetime)

For Use by:

- **Unmarried Owners,**
- **Married Owners Whose Spouses Are Not More Than 10 Years Younger, and**
- **Married Owners Whose Spouses Are Not the Sole Beneficiaries of Their IRAs)**

Age Distribution Period	Age Distribution Period
70 27.4 71 26.5 72 25.6 73 24.7 74 23.8	93 9.6 94 9.1 95 8.6 96 8.1 97 7.6
75 22.9 76 22.0 77 21.2 78 20.3 79 19.5	98 7.1 99 6.7 100 6.3 101 5.9 102 5.5
80 18.7 81 17.9 82 17.1 83 16.3 84 15.5	103 5.2 104 4.9 105 4.5 106 4.2 107 3.9
85 14.8 86 14.1 87 13.4 88 12.7 89 12.0	108 3.7 109 3.4 110 3.1 111 2.9 112 2.6
90 11.4 91 10.8 92 10.2	113 2.4 114 2.1 115 and over 1.9

