

Table I (Single Lifetime Table)

For use by individual eligible designated beneficiaries.

<i>Age</i>	<i>Distribution Period</i>	<i>Age</i>	<i>Distribution Period</i>	<i>Age</i>	<i>Distribution Period</i>	<i>Age</i>	<i>Distribution Period</i>
10	74.9	28	57.3	46	40.0	64	23.7
11	73.9	29	56.3	47	39.0	65	22.9
12	72.9	30	55.3	48	38.1	66	22.0
13	71.9	31	54.4	49	37.1	67	21.2
14	70.9	32	53.4	50	36.2	68	20.4
15	69.9	33	52.5	51	35.3	69	19.6
16	69.0	34	51.5	52	34.3	70	18.8
17	68.0	35	50.5	53	33.4	71	18.0
18	67.0	36	49.6	54	32.5	72	17.2
19	66.0	37	48.6	55	31.6	73	16.4
20	65.0	38	47.7	56	30.6	74	15.6
21	64.1	39	46.7	57	29.8	75	14.8
22	63.1	40	45.7	58	28.9	76	14.1
23	62.1	41	44.8	59	28.0	77	13.3
24	61.1	42	43.8	60	27.1	78	12.6
25	60.2	43	42.9	61	26.2	79	11.9
26	59.2	44	41.9	62	25.4	80	11.2
27	58.2	45	41.0	63	24.5	81	10.5

For ages not listed in this table, see IRS Pub. 590-B.