

12.48 The Single Life Table Used Only by Beneficiaries

Age of IRA Beneficiary	Distribution Period (in years)	Age of IRA Beneficiary	Distribution Period (in years)	Age of IRA Beneficiary	Distribution Period (in years)
0	82.4	39	44.6	78	11.4
1	81.6	40	43.6	79	10.8
2	80.6	41	42.7	80	10.2
3	79.7	42	41.7	81	9.7
4	78.7	43	40.7	82	9.1
5	77.7	44	39.8	83	8.6
6	76.7	45	38.8	84	8.1
7	75.8	46	37.9	85	7.6
8	74.8	47	37.0	86	7.1
9	73.8	48	36.0	87	6.7
10	72.8	49	35.1	88	6.3
11	71.8	50	34.2	89	5.9
12	70.8	51	33.3	90	5.5
13	69.9	52	32.3	91	5.2
14	68.9	53	31.4	92	4.9
15	67.9	54	30.5	93	4.6
16	66.9	55	29.6	94	4.3
17	66.0	56	28.7	95	4.1
18	65.0	57	27.9	96	3.8
19	64.0	58	27.0	97	3.6
20	63.0	59	26.1	98	3.4
21	62.1	60	25.2	99	3.1
22	61.1	61	24.4	100	2.9
23	60.1	62	23.5	101	2.7
24	59.1	63	22.7	102	2.5
25	58.2	64	21.8	103	2.3
26	57.2	65	21.0	104	2.1
27	56.2	66	20.2	105	1.9
28	55.3	67	19.4	106	1.7
29	54.3	68	18.6	107	1.5
30	53.3	69	17.8	108	1.4
31	52.4	70	17.0	109	1.2
32	51.4	71	16.3	110	1.1
33	50.4	72	15.5	111+	1.0
34	49.4	73	14.8		
35	48.5	74	14.1		
36	47.5	75	13.4		
37	46.5	76	12.7		
38	45.6	77	12.1		