

# Required Minimum Distribution

AGE	Distribution Period	Percentage
70	27.4	3.65%
71	26.5	3.77%
72	25.6	3.91%
73	24.7	4.05%
74	23.8	4.20%
75	22.9	4.37%
76	22.0	4.55%
77	21.2	4.72%
78	20.3	4.93%
79	19.5	5.13%
80	18.7	5.35%
81	17.9	5.59%
82	17.1	5.85%
83	16.3	6.13%
84	15.5	6.45%
85	14.8	6.76%
86	14.1	7.09%
87	13.4	7.46%
88	12.7	7.87%
89	12.0	8.33%
90	11.4	8.77%
91	10.8	9.26%
92	10.2	9.80%

AGE	Distribution Period	Percentage
93	9.6	10.42%
94	9.1	10.99%
95	8.6	11.63%
96	8.1	12.35%
97	7.6	13.16%
98	7.1	14.08%
99	6.7	14.93%
100	6.3	15.87%
101	5.9	16.95%
102	5.5	18.18%
103	5.2	19.23%
104	4.9	20.41%
105	4.5	22.22%
106	4.2	23.81%
107	3.9	25.64%
108	3.7	27.03%
109	3.4	29.41%
110	3.1	32.26%
111	2.9	34.48%
112	2.6	38.46%
113	2.4	41.67%
114	2.1	47.62%
115	1.9	52.63%

per IRS publication 590 (2009)  
 Table III in Appendix C  
<http://www.irs.gov/publications/p590/ar02.html>