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Notice 2023-73: Mortality table for use in determining minimum present value for 2024

The IRS today released an advance version of [Notice 2023-73](#) [PDF 114 KB] that specifies a mortality table for use in determining minimum present value under section 417(e)(3) of the Code and section 205(g)(3) of ERISA for distributions with annuity starting dates that occur during stability periods beginning in the 2024 calendar year.

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