

# Qualified 2019 Disaster Retirement Plan Distributions and Repayments

- ▶ Go to [www.irs.gov/Form8915D](http://www.irs.gov/Form8915D) for instructions and the latest information.
- ▶ For coronavirus-related distributions, see Form 8915-E.
- ▶ Attach to 2020 Form 1040, 1040-SR, or 1040-NR.

## 2020

Attachment Sequence No. **915**

Department of the Treasury  
Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2020 Form 8915-D. See instructions. Your social security number

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below (see instructions).		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

### Part I Total Distributions From All Retirement Plans (Including IRAs)

**Before you begin:**

- Complete this part only if you have qualified 2019 disaster distributions in **2020** and the total of your qualified 2019 disaster distributions in **2019**, if any, for each disaster reported in **2020** was less than \$100,000. See instructions.
- Complete 2020 Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments, if applicable.
- If you completed Part I of 2020 Form 8915-C, see the Caution in *Column (a)* in the instructions to figure the amounts for column (a).
- See Table 1 in the instructions for the list of qualified 2019 disasters.
- If you are reporting distributions in Part I for more than one 2019 disaster, see the instructions to determine whether you should use Worksheet 2 to figure the amounts to enter in Part I, column (b), below. If you must use Worksheet 2, check this box

Complete line 1 first. Then, complete lines 2 through 5 of one column before going to the next column.

**Caution:** A 2020 distribution can't be a qualified 2019 disaster distribution unless it was made before June 17, 2020.

Disaster name ▶ \_\_\_\_\_  
Date last distribution made ▶ \_\_\_\_\_

	(a) Total distributions in 2020	(b) Qualified 2019 disaster distributions (see instructions)	(c) Allocation of column (b) (see instructions)
<b>1</b> If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. • If you did not file 2019 Form 8915-D, <b>enter -0-</b> . • If you filed 2019 Form 8915-D, and the disaster for which you are reporting distributions on this form is different from the disaster(s) for which you reported distributions on 2019 Form 8915-D, <b>enter -0-</b> . • If you filed 2019 Form 8915-D, you reported distributions for only one disaster on that form, and you are reporting distributions for that same disaster on this form, <b>enter</b> the amount from your 2019 Form 8915-D, line 4, column (b). • If you filed 2019 Form 8915-D on which you reported distributions for more than one disaster and one of those disasters is the disaster for which you are reporting distributions on this form, <b>enter</b> the amount for that disaster from line 4 of column (X) in Worksheet 2 in the 2019 Form 8915-D instructions. • If your situation is not described above, see Worksheet 2 in the instructions. <b>If you are reporting only one disaster for 2020 and the amount you are entering in column (b) is \$100,000 or more, do not complete this part; you have no qualified 2019 disaster distributions in 2020</b> . . . . .			
<b>2</b> Distributions from retirement plans (other than IRAs) made in 2020 . . . . .			
<b>3</b> Distributions from traditional, SEP, and SIMPLE IRAs made in 2020 . . . . .			
<b>4</b> Distributions from Roth IRAs made in 2020 . . . . .			
<b>5 Totals.</b> Add lines 1 through 4 in columns (a) and (b). If line 5, column (b), is more than \$100,000 and you did <b>not</b> use Worksheet 2, you must complete column (c). Otherwise, leave column (c) blank. See <i>Column (c)</i> in the instructions . . . . .			100,000
<b>6</b> Subtract line 1 in column (c) from \$100,000 . . . . .			
<b>7</b> If you completed column (c), enter the excess of the amount on line 5, column (a), over the amount on line 6, column (c). Otherwise, enter the excess of the amount on line 5, column (a), over the sum of the amounts on lines 2 through 4 in column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return . . . . .			<b>7</b>

### Part II Qualified 2019 Disaster Distributions From Retirement Plans (Other Than IRAs)

<b>8</b> Did you enter an amount on line 2, column (b)? <input type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b) . . . . .		<b>8</b>
<b>9</b> Enter the applicable cost of distributions, if any. See instructions . . . . .		<b>9</b>
<b>10</b> Subtract line 9 from line 8 . . . . .		<b>10</b>
<b>11</b> If you elect <b>not</b> to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 10 (see instructions). You must check this box if you check the box on line 26. Otherwise, divide line 10 by 3.0 . . . . .		<b>11</b>