

# 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-F.
- ▶ Attach to 2021 Form 1040, 1040-SR, or 1040-NR.

## 2021

Attachment  
Sequence No. **915**

Department of the Treasury  
Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2021 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:**

- Qualified 2019 disaster distributions can **only** be made in 2021 for the Puerto Rico Earthquakes disaster (DR-4473-PR). Those distributions must have been made before June 25.
- Your qualified 2019 disaster distributions for the Puerto Rico Earthquakes disaster are limited to a total of \$100,000. If your qualified 2019 disaster distributions made in 2019 and 2020 for that disaster totaled \$100,000, you do not have qualified 2019 disaster distributions available for that disaster in 2021 and you should skip Part I. See instructions.

	(a) Total distributions in 2021	(b) Qualified 2019 disaster distributions (see instructions)	(c) Allocation of column (b) (see instructions)
Complete line 1 first			
Date last distribution made ▶ _____			
<b>1</b> Enter in columns (b) and (c) the amount described below for your situation. <ul style="list-style-type: none"> <li>• If you didn't file 2019 or 2020 Form 8915-D, <b>enter -0-</b>.</li> <li>• If you filed 2019 or 2020 Form 8915-D, and the Puerto Rico Earthquakes disaster was not a disaster for which you reported distributions on that prior Form 8915-D, <b>enter -0-</b>.</li> <li>• If you filed 2019 and 2020 Form 8915-D and you reported distributions for only one disaster, the Puerto Rico Earthquakes disaster, on these forms, <b>enter</b> the amount from your 2020 Form 8915-D, line 5, column (b).</li> <li>• If you filed 2019 or 2020 Form 8915-D on which you reported distributions for more than one disaster and one of those disasters is the Puerto Rico Earthquakes disaster, <b>enter</b> the amount for the Puerto Rico Earthquakes disaster from line 4 of column (X) in Worksheet 2 in the 2019 Form 8915-D instructions or from line 5 of column (X) in Worksheet 2 in the 2020 Form 8915-D instructions, whichever is the latest one reporting that disaster.</li> </ul> <b>If 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 2021</b>			
<b>2</b> Distributions from retirement plans (other than IRAs) made in 2021			
<b>3</b> Distributions from traditional, SEP, and SIMPLE IRAs made in 2021			
<b>4</b> Distributions from Roth IRAs made in 2021			
<b>5 Totals.</b> Add lines 1 through 4 in columns (a) and (b). If line 5, column (b), is more than \$100,000, 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			7

**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 NOT 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 27. Otherwise, divide line 10 by 3.0		<b>11</b>	
<b>12</b> Enter the amount, if any, from your 2019 Form 8915-D, line 9. If you checked the box on that line, enter -0-		<b>12</b>	
<b>13</b> Enter the amount, if any, from your 2020 Form 8915-D, line 11. If you checked the box on that line, enter -0-		<b>13</b>	
<b>14</b> Add lines 11, 12, and 13		<b>14</b>	