

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

Provide the information requested below for the disasters in item C earlier for which you are reporting qualified disaster distributions in this part.

Disaster FEMA number*	Disaster beginning date*	Disaster ending date*

* See Table 1 at the end of the instructions for the FEMA number, and for disaster beginning and ending dates. If more than two disasters, see instructions and check this box

Date first distribution made this year ▶ _____
 Date last distribution made this year ▶ _____

(a) Available distributions for this year (see instructions)	(b) Qualified disaster distributions for the disasters in item C (see instructions)
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Complete lines 1a through 1e first. If line 1e is zero, stop. Do not complete Part I.

1 Qualified disaster distribution limits (see instructions).

a Do the following.

- Skip lines 1a through 1d. And, on line 1e, enter \$100,000 times the number of disasters you entered in item C earlier if:
 - You checked 2020 in item B earlier and either you didn't file 2020 Form 8915-E or you only reported the coronavirus disaster on 2020 Form 8915-E, **or**
 - You checked a year other than 2020 in item B and this is the first year you are filing a Form 8915-F for disasters for the year checked in item B.

• **Otherwise**, on line 1a, enter \$100,000 times the number of different qualified disasters you have reported in item C on prior-year Forms 8915-F for disasters for the year you checked in item B. (Include, in your disaster number, if you checked 2020 in item B, qualified disaster(s) (other than the coronavirus) reported in Part I of 2020 Form 8915-E.)
 Also, complete lines 1b through 1e

b Enter the total qualified disaster distributions made to you in prior year(s) for all disasters (except the coronavirus) for the year you checked in item B

c Subtract line 1b from line 1a

d Enter \$100,000 times the number of qualified disasters, for the year checked in item B, that you reported in item C but didn't report in item C on a prior year's Form 8915-F, or in Part I of 2020 Form 8915-E if you checked 2020 in item B. Don't count the coronavirus in the number of qualified disasters.

e Total available qualified disaster distribution amount for this year. Enter the sum of lines 1c and 1d. **If the amount on line 1e is zero, do NOT complete Part I**

2 Enter, in column (a), distributions from retirement plans (other than IRAs) made this year

3 Enter, in column (a), distributions from traditional, SEP, and SIMPLE IRAs made this year

4 Enter, in column (a), distributions from Roth IRAs made this year

5 Enter on line 5, column (a), the sum of lines 2 through 4 in column (a). If the amount on line 5, column (a):

- Is not greater than the amount on line 1e, enter on lines 2 through 5 in column (b) the amounts from lines 2 through 5, respectively, in column (a).
- Is greater than the amount on line 1e, enter on line 5, column (b), the amount from line 1e. Enter on lines 2 through 4 in column (b) the amounts from lines 2 through 4, respectively, in column (a) **adjusted** by any reasonable method so that the sum of lines 2 through 4 in column (b) equals the amount on line 5, column (b).

See instructions

6 Total qualified disaster distributions. Enter the amount from line 5, column (b). The 10% additional tax (25% for SIMPLE IRAs) for early withdrawals is waived for this amount. See Parts II and III, later, for the tax on this amount

7 Taxable amount. Enter the excess of the amount on line 5, column (a), over the amount on line 6. Report this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions for your tax return. All or part of the amount on line 7 may be eligible for the tax benefits in Part IV. See instructions

1a		
1b		
1c		
1d		
1e		
2		
3		
4		
5		
6		
7		