

Before you begin: Complete this year's Form 8606, Nondeductible IRAs, if required.

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in the Area of Disaster(s) Listed in Item C

Caution: Complete Part IV if, this year, you received a qualified distribution (as defined in the instructions) for a disaster listed in item C earlier. If you repay the distribution, in whole or in part, after this year, see the instructions. For the applicability of Part IV to other years for disasters listed in item C, see the instructions.

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.

Date first distribution received this year ► _____ Date last distribution received this year ► _____

- 27 Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on this year's Form 8606?
 Yes. Complete lines 28 through 32 only if you also had qualified distributions not require to be reported on this year's Form 8606; otherwise, stop here
 No. Go to line 28.
- 28 Enter the total amount of qualified distributions you received this year for the purchase or construction of a main home. Don't include any amounts reported on this year's Form 8606. Also, don't include any distributions you reported on line 8 or 20, or on other Forms 8915 for this year, if any
- 29 Enter the applicable cost of distributions, if any. See instructions
- 30 Subtract line 29 from line 28
- 31 Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on this year's Form 8606. See instructions
- 32 **Taxable amount.** Subtract line 31 from line 30. If the distribution is:
 - From an IRA, include this amount in the total on line 4b of this year's Form 1040, 1040-SR, or 1040-NR
 - From a retirement plan (other than an IRA), include this amount in the total on line 5b of this year's Form 1040, 1040-SR, or 1040-NR.

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Note: You may be subject to an additional tax on the amount on line 32. See instructions