Form 8915-D

Department of the Treasury Internal Revenue Service

Qualified 2019 Disaster Retirement Plan Distributions and Repayments

► Go to 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.

OMB No. 1545-0074
2020
Attachment Sequence No. 915

Name. If married, file a separate form for	Your social security number					
	Home address (number and street, or P.	.O. box if mail is not delivered to your home)		Apt. no.		
Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	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 ►		
with rour rax neturn	Foreign country name	Foreign province/state/county	Foreign post	tal code		

Before you begin:

- Qualified 2019 disaster distributions are limited to \$100,000 per disaster. If your qualified 2019 disaster distributions made in 2019 for a disaster totaled \$100,000, you do not have qualified 2019 disaster distributions available for that disaster in 2020 and should not include distributions in Part I below for that disaster. 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. The Puerto Rico Earthquakes disaster (DR-4473-PR) has been added.
- If you are reporting distributions in Part I for more than one qualified 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 🕨 🗌

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

Compl	ete line 1 first. Then, complete lines 2 through 5 of one column before going to the next column.				
qualifie Disaste	n: A 2020 distribution (for a disaster other than the Puerto Rico Earthquakes disaster) can't be a ad 2019 disaster distribution unless it was made before June 17, 2020. See instructions. er name ► ast distribution made ►	(a) Total distributions in 2020	(b) Qualified 2 disaste distribution (see instruction	er ons	(c) Allocation of column (b) (see instructions)
1	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 didn't file 2019 Form 8915-D, enter -0				
	• 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, enter -0				
	 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, enter 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, enter the amount for that disaster from line 4 of column (X) in Worksheet 2 in the 2019 Form 8915-D instructions. If your situation isn't described above, see Worksheet 2 in the instructions. 				
	If you are reporting only one disaster for 2020 and the amount you are entering in column (b) is \$100,000 or more, do <u>not</u> complete this part; you have no qualified 2019 disaster distributions in 2020				
2	Distributions from retirement plans (other than IRAs) made in 2020				
3	Distributions from traditional, SEP, and SIMPLE IRAs made in 2020				
4	Distributions from Roth IRAs made in 2020				
5	Totals. Add lines 1 through 4 in columns (a) and (b). If line 5, column (b), is more than \$100,000 and you did not use Worksheet 2, you must complete column (c). Otherwise,				
	leave column (c) blank. See <i>Column (c)</i> in the instructions				
6	Subtract line 1 in column (c) from \$100,000				
7	If you completed column (c), enter the excess of the amount on line 5, column (a), over column (c). Otherwise, enter the excess of the amount on line 5, column (a), over the si lines 2 through 4 in column (b). Report these distributions under the normal rules in	um of the amo accordance v	unts on vith the		
_	instructions for your tax return			7	
Part	II Qualified 2019 Disaster Distributions From Retirement Plans (Other	Than IRAs)			1
8	Did you enter an amount on line 2, column (b)?				
	No. Skip lines 8 through 11, and go to line 12.				
	Yes. If you completed line 2, column (c), enter that amount. Otherwise, enter the amount	from line 2, co	lumn (b)	8	
9	Enter the applicable cost of distributions, if any. See instructions		[9	
10	Subtract line 9 from line 8		[10	
11	If you elect NOT to spread the taxable amount over 3 years, check this box \blacktriangleright and enter		rom line		
	10 (see instructions). You must check this box if you check the box on line 26. Otherwise,	divide line 10 k	by 3.0	11	
For Pr	ivacy Act and Paperwork Reduction Act Notice, see your tax return instructions.	Cat. No. 73793G		Form	8915-D (2020)

For Privacy Act and Paperwork Reduction Act Notice, see your tax return instructions.

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Part	II	Qualified 2	019 Disaster Distribut	tions From Retirement Plans (Ot	her Than IRA	s) (continu	ed)	ł
12	Enter	the amount, i	f any, from your 2019 Form	n 8915-D, line 9. If you checked the box	on that line, ente	r-0	12	
13	Add li	ines 11 and 1	2				13	
14	Enter	the amount, i	f any, from your 2019 Form	n 8915-D, line 10	14			
15				1 8915-D, line 9				
16				nter -0			16	
17				you made before filing your 2020 tax				
				ncluding extensions) for that return. Do 2020 disaster distributions. See instructi				
10							17	
18					· · · · ·	· · ·	18	
19				40-NR, line 5b			19	
		÷ .		eductible IRAs, if required.				
Part				tions From Traditional, SEP, SIM	PLE, and Rot	h IRAs		
20			mount on line 3, column (b)	, or line 4, column (b)?				
		es. Go to line						
			21 through 26, and go to lir					
21	to be	reported on 2	020 Form 8606?	bution from a traditional, SEP, SIMPLE, o	or Roth IRA that is	s required		
	_	es. Go to line						
00			22 and 23, and go to line 24					
22			•	606, line 15b. But if you are entering a a 13, only enter on line 22 the amount				
				the instructions for Form 8606, line 15b			22	
23				606, line 25b. But if you are entering a		-		
20			-	14, only enter on line 23 the amount				
				e the instructions for Form 8606, line 25b			23	
24	-			at amount. Otherwise, enter the amount			24	
25	Add li	ines 22, 23, ai	nd 24				25	
26	lf you	elect NOT to	spread the taxable amoun	t over 3 years, check this box \blacktriangleright and k if you check the box on line 11. Otherw	l enter the amoun	t from line	26	
27				n 8915-D, line 17. If you checked the box		-	27	
28			7				28	
29	Enter	the amount, i	f any, from your 2019 Form	1 8915-D, line 18	29			
30	Enter	the amount, i	f any, from your 2019 Form	n 8915-D, line 17	30			
31	Subtra	act line 30 fro	m line 29. If zero or less, ei	nter -0			31	
32				ou made before filing your 2020 tax ret including extensions) for that return. Do				
	repay	ments of qua	lified 2016, 2017, 2018, or 2	2020 disaster distributions. See instructi	ions		32	
33		ines 31 and 3					33	
34		-		e 33 from line 28. If zero or less, enter	-0 Include this a	amount in		
			orm 1040, 1040-SR, or 104		· · · · ·		34	
Part				rchase or Construction of a Mair				
		2020 for the P	uerto Rico Earthquakes disa	ou are reporting a qualified distribution (as ster and that was repaid, in whole or in par	rt, before June 26,	2021. See i	nstruc	tions for
35				putions received in 2018 or 2019, see Part I sheet 3, line 6, in the instructions. If the dis		IISTIUCTIONS II	i ine li	ISTRUCTIONS.
55				2020 Form 1040, 1040-SR, or 1040-NR, line				
					l l		35	
		040-NR, line 5k		de this amount in the total on 2020 Form 10	40, 1040-SR,			
		,		on the amount on line 35. See instructions	J.			
Sign H	lere O	only if You		lare that I have examined this form, including acco				
Are Fi	ling Tl	his Form	Dellet, It is true, correct, and com	plete. Declaration of preparer (other than taxpayer) is	based on all informat	ION OT Which pre	parer h	as any knowledge.
		Not With						
Your 1	Tax Re		Your signature		Date	e		
Paid	oror	Print/Type prep	parer's name	Preparer's signature	Date	Check if self-employed		N
Prepa		Firm's name	•			Firm's EIN ►		
Use (Jilly	Firm's address	▶			Phone no.		