

Qualified 2016 Disaster Retirement Plan Distributions and Repayments

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8915 for instructions and the latest information.
▶ Attach to 2017 Form 1040, 2017 Form 1040A, or 2017 Form 1040NR.

Name. If married, file a separate form for each spouse required to file 2017 Form 8915A. See instructions.

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return

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

Foreign country name

Foreign province/state/county

Foreign postal code

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

Complete this part only if you have qualified 2016 disaster distributions in 2017 and the total of your qualified 2016 disaster distributions in 2016, if any, was less than \$100,000. See instructions.

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

	(a) Total distributions in 2017	(b) Qualified 2016 disaster distributions (see instructions)	(c) Allocation of column (b) (see instructions)
1 Enter in columns (b) and (c) the amount, if any, from your 2016 Form 8915A, line 4, column (b). If 2016 Form 8915A wasn't filed, enter -0-. If this amount is \$100,000 or more, do not complete this part, you have no qualified 2016 disaster distributions in 2017			
2 Distributions from retirement plans (other than IRAs) made in 2017			
3 Distributions from traditional, SEP, and SIMPLE IRAs made in 2017			
4 Distributions from Roth IRAs made in 2017			
5 Totals. Add lines 1 through 4 in columns (a) and (b). Complete column (c) only if line 5, column (b), is more than \$100,000			
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 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 unless you also are filing Form 8915B. If you are filing Form 8915B, leave line 7 blank			7

Part II Qualified 2016 Disaster Distributions From Retirement Plans (Other Than IRAs)

8 Did you enter an amount on line 2, column (b)? <input type="checkbox"/> No. Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> Yes. If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (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 <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	11	
12 Enter the amount, if any, from your 2016 Form 8915A, line 9. If you checked the box on that line, enter -0-	12	
13 Add lines 11 and 12	13	
14 Enter the amount, if any, from your 2016 Form 8915A, line 10	14	
15 Enter the amount, if any, from your 2016 Form 8915A, line 9	15	
16 Subtract line 15 from line 14. If zero or less, enter -0-	16	
17 Enter the total amount of any repayments you made before filing your 2017 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions	17	
18 Add lines 16 and 17	18	
19 Amount subject to tax in 2017. Subtract line 18 from line 13. If zero or less, enter -0-. Include this amount in the total on 2017 Form 1040, line 16b; 2017 Form 1040A, line 12b; or 2017 Form 1040NR, line 17b	19	

Before you begin: Complete 2017 Form 8606, Nondeductible IRAs, if required.

Part III Qualified 2016 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

20	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> Yes. Go to line 21. <input type="checkbox"/> No. Skip lines 21 through 26, and go to line 27.		
21	Did you receive a qualified 2016 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2017 Form 8606? <input type="checkbox"/> Yes. Go to line 22. <input type="checkbox"/> No. Skip lines 22 through 23, and go to line 24.		
22	Enter the amount, if any, from 2017 Form 8606, line 15b	22	
23	Enter the amount, if any, from 2017 Form 8606, line 25b	23	
24	If you completed line 3, column (c), enter that amount. Otherwise, enter the amount from line 3, column (b), if any. Don't include on line 24 any amounts reported on 2017 Form 8606	24	
25	Add lines 22, 23, and 24	25	
26	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 25 (see instructions). You must check this box if you check the box on line 11. Otherwise, divide line 25 by 3.0	26	
27	Enter the amount, if any, from your 2016 Form 8915A, line 17. If you checked the box on that line, enter -0-	27	
28	Add lines 26 and 27	28	
29	Enter the amount, if any, from your 2016 Form 8915A, line 18	29	
30	Enter the amount, if any, from your 2016 Form 8915A, line 17	30	
31	Subtract line 30 from line 29. If zero or less, enter -0-	31	
32	Enter the total amount of any repayments you made before filing your 2017 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions	32	
33	Add lines 31 and 32	33	
34	Amount subject to tax in 2017. Subtract line 33 from line 28. If zero or less, enter -0-. Include this amount in the total on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b	34	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature
 Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.