

Qualified 2017 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 8915B. 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 <input type="checkbox"/>
	Foreign country name	Foreign province/state/county
		Foreign postal code

Before you begin:

- Complete 2017 Form 8915A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments, if applicable.
- If you completed Part I of 2017 Form 8915A, see the Caution in Column (a) in the instructions to figure the amounts for column (a).
- If you have both qualified hurricane distributions and qualified wildfire distributions in 2017, see Worksheet 2 in the instructions to figure the amounts for column (b).

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

Complete lines 1 through 4 of one column before going to the next column.

	(a) Total available distributions in 2017 (see instructions)	(b) Qualified 2017 disaster distributions made in 2017 (see instructions)		(c) Allocation of column (b) (see instructions)
1 Distributions from retirement plans (other than IRAs)				
2 Distributions from traditional, SEP, and SIMPLE IRAs				
3 Distributions from Roth IRAs				
4 Totals. Add lines 1 through 3 in columns (a) and (b). Complete column (c) only if line 4, column (b), is more than \$100,000				
5 If you completed column (c), enter the excess of the amount on line 4, column (a), over \$100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return or, if applicable, on line 21 of this form			5	

Part II Qualified 2017 Disaster Distributions From Retirement Plans (Other Than IRAs)

6 If you completed line 1, column (c), enter that amount. Otherwise, enter the amount from line 1, column (b)		6	
7 Enter the applicable cost of distributions, if any. See instructions		7	
8 Subtract line 7 from line 6		8	
9 If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 8 (see instructions). You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0		9	
10 Enter the total amount of any repayments you made before filing your 2017 tax return. But don't include repayments made later than the due date (including extensions) for that return. See instructions		10	
11 Amount subject to tax in 2017. Subtract line 10 from line 9. 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		11	

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

Part III Qualified 2017 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

12	Did you receive a qualified 2017 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 13. <input type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.		
13	Enter the amount, if any, from 2017 Form 8606, line 15b, to the extent not reported on 2017 Form 8915A, line 22	13	
14	Enter the amount, if any, from 2017 Form 8606, line 25b, to the extent not reported on 2017 Form 8915A, line 23	14	
15	If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b), if any. Don't include on line 15 any amounts reported on 2017 Form 8606	15	
16	Add lines 13, 14, and 15	16	
17	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 16 (see instructions). You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17	
18	Enter the total amount of any repayments you made before filing your 2017 tax return. But don't include any repayments made later than the due date (including extensions) for that return. See instructions	18	
19	Amount subject to tax in 2017. Subtract line 18 from line 17. 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	19	

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

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Certain 2017 Disaster Areas

Complete this section only if you received a qualified distribution (as defined in the instructions) that you repaid, in whole or in part. See instructions for allowable repayments.

20	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2017 Form 8606? <input type="checkbox"/> Yes. Complete lines 21 through 25 only if you had qualified distributions not required to be reported on 2017 Form 8606. <input type="checkbox"/> No. Go to line 21.		
21	Enter the total amount of qualified distributions you received in 2017 for the purchase or construction of a main home. Don't include any amounts reported on 2017 Form 8606. Also, don't include any distributions you reported on line 6 or line 15, or on 2017 Form 8915A, line 8 or 24, if any. See instructions	21	
22	Enter the applicable cost of distributions, if any. See instructions	22	
23	Subtract line 22 from line 21	23	
24	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on 2017 Form 8606. See instructions	24	
25	Taxable amount. Subtract line 24 from line 23	25	

- If the distribution is from an IRA, include this amount in the total on 2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b.
- If the distribution is from a retirement plan (other than an IRA), include this amount in the total on 2017 Form 1040, line 16b; 2017 Form 1040A, line 12b; or 2017 Form 1040NR, line 17b.

Note: You may be subject to an additional tax on the amount on line 25. See instructions.

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.