

Qualified 2019 Disaster Retirement Plan Distributions and Repayments

2021

Attachment Sequence No. **915**

Department of the Treasury
Internal Revenue Service

- ▶ Go to www.irs.gov/Form8915D for instructions and the latest information.
- ▶ For coronavirus-related distributions, see Form 8915-F.
- ▶ Attach to 2021 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2021 Form 8915-D. 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

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

Before you begin:

- Qualified 2019 disaster distributions can **only** be made in 2021 for the Puerto Rico Earthquakes disaster (DR-4473-PR). Those distributions must have been made before June 25.
- Your qualified 2019 disaster distributions for the Puerto Rico Earthquakes disaster are limited to a total of \$100,000. If your qualified 2019 disaster distributions made in 2019 and 2020 for that disaster totaled \$100,000, you do not have qualified 2019 disaster distributions available for that disaster in 2021 and you should skip Part I. See instructions.

	(a) Total distributions in 2021	(b) Qualified 2019 disaster distributions (see instructions)	(c) Allocation of column (b) (see instructions)
Complete line 1 first. Date last distribution made ▶ _____			
1 Enter in columns (b) and (c) the amount described below for your situation. <ul style="list-style-type: none"> • If you didn't file 2019 or 2020 Form 8915-D, enter -0-. • If you filed 2019 or 2020 Form 8915-D, and the Puerto Rico Earthquakes disaster was not a disaster for which you reported distributions on that prior Form 8915-D, enter -0-. • If you filed 2019 and 2020 Form 8915-D and you reported distributions for only one disaster, the Puerto Rico Earthquakes disaster, on these forms, enter the amount from your 2020 Form 8915-D, line 5, column (b). • If you filed 2019 or 2020 Form 8915-D on which you reported distributions for more than one disaster and one of those disasters is the Puerto Rico Earthquakes disaster, enter the amount for the Puerto Rico Earthquakes disaster from line 4 of column (X) in Worksheet 2 in the 2019 Form 8915-D instructions or from line 5 of column (X) in Worksheet 2 in the 2020 Form 8915-D instructions, whichever is the latest one reporting that disaster. If the amount you are entering in column (b) is \$100,000 or more, do not complete this part; you have no qualified 2019 disaster distributions in 2021			
2 Distributions from retirement plans (other than IRAs) made in 2021			
3 Distributions from traditional, SEP, and SIMPLE IRAs made in 2021			
4 Distributions from Roth IRAs made in 2021			
5 Totals. Add lines 1 through 4 in columns (a) and (b). If line 5, column (b), is more than \$100,000, you must complete column (c). Otherwise, leave column (c) blank. See <i>Column (c)</i> in the instructions			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 this excess as IRA and/or pension and annuity distributions, as applicable, in accordance with the instructions with your tax return.			7

Part II Qualified 2019 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 27. Otherwise, divide line 10 by 3.0		11
12 Enter the amount, if any, from your 2019 Form 8915-D, line 9. If you checked the box on that line, enter -0-		12
13 Enter the amount, if any, from your 2020 Form 8915-D, line 11. If you checked the box on that line, enter -0-		13
14 Add lines 11, 12, and 13		14

Part II Qualified 2019 Disaster Distributions From Retirement Plans (Other Than IRAs) (continued)

15a	Enter the amount, if any, from your 2020 Form 8915-D, line 18	15a		
b	Enter the amount, if any, from your 2020 Form 8915-D, line 13	15b		
16a	Subtract line 15b from line 15a. If zero or less, enter -0-. This is your excess repayment from 2020	16a		
b	Enter the amount from line 16a that you have already carried back to a prior year	16b		
17	Subtract line 16b from line 16a.			17
18	Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2017, 2018, or 2020 disaster distributions. See instructions			18
19	Add lines 17 and 18			19
20	Amount subject to tax in 2021. Subtract line 19 from line 14. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 5b			20

Before you begin: Complete 2021 Form 8606, Nondeductible IRAs, if required.

Part III Qualified 2019 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

21	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> Yes. Go to line 22. <input type="checkbox"/> No. Skip lines 22 through 27, and go to line 28.			
22	Did you receive a qualified 2019 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2021 Form 8606? <input type="checkbox"/> Yes. Go to line 23. <input type="checkbox"/> No. Skip lines 23 and 24, and go to line 25.			
23	Enter the amount, if any, from 2021 Form 8606, line 15b. But if you are entering amounts here and on 2021 Form 8915-F, line 18, only enter on line 23 the amount on Form 8606, line 15b, attributable to Form 8915-D distributions. See the instructions for Form 8606, line 15b			23
24	Enter the amount, if any, from 2021 Form 8606, line 25b. But if you are entering amounts here and on 2021 Form 8915-F, line 19, only enter on line 24 the amount on Form 8606, line 25b, attributable to Form 8915-D distributions. See the instructions for Form 8606, line 25b			24
25	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 25 any amounts reported on 2021 Form 8606			25
26	Add lines 23, 24, and 25			26
27	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 26 (see instructions). You must check this box if you check the box on line 11. Otherwise, divide line 26 by 3.0			27
28	Enter the amount, if any, from your 2019 Form 8915-D, line 17. If you checked the box on that line, enter -0-			28
29	Enter the amount, if any, from your 2020 Form 8915-D, line 26. If you checked the box on that line, enter -0-			29
30	Add lines 27, 28, and 29			30
31a	Enter the amount, if any, from your 2020 Form 8915-D, line 33	31a		
b	Enter the amount, if any, from your 2020 Form 8915-D, line 28	31b		
32a	Subtract line 31b from line 31a. If zero or less, enter -0-. This is your excess repayment from 2020	32a		
b	Enter the amount from line 32a that you have already carried back to a prior year	32b		
33	Subtract line 32b from line 32a.			33
34	Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2017, 2018, or 2020 disaster distributions. See instructions			34
35	Add lines 33 and 34			35
36	Amount subject to tax in 2021. Subtract line 35 from line 30. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 4b			36

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas

Caution: If you are repaying, before June 18, 2020 (before June 26, 2021, in the case of the Puerto Rico Earthquakes disaster), a qualified distribution received in 2019 or 2020 for the purchase or construction of a main home in the qualified 2019 disaster area, report the repayment on an amended 2019 or 2020 Form 8915-D, Part IV, or an amended tax return, as applicable. See *Part IV* under *Specific Instructions* in the instructions. If the qualified distribution was received in 2018, see *2018 qualified distributions* under *Amending Form 8915-D* in the 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.