

**2007 Form 8915,  
Qualified Hurricane Retirement Plan Distributions and Repayments**

**Purpose:** This is the first circulated draft of the 2007 Form 8915 for your review and comments. See below for a discussion of the major changes.

**TPCC Meeting:** None, but one may be arranged if requested.

**Instructions:** The 2007 Instructions for Form 8915 will be circulated at a later date. The 2006 instructions are available at:

<http://www.irs.gov/pub/irs-pdf/i8915.pdf>

**Prior Version:** The 2006 Form 8915 is available at:

<http://www.irs.gov/pub/irs-pdf/f8915.pdf>

**Other Products:** Circulations of draft tax forms, instructions, notices, and publications are posted at:

[http://taxforms.web.irs.gov/draft\\_products.html](http://taxforms.web.irs.gov/draft_products.html)

**Comments:** Please email, fax, call, or mail any comments by **August 17, 2007**.

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**Tax Forms and Publications**

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**Major Changes to the 2007 Form 8915**

- Part I was deleted. Qualified hurricane distributions cannot be made after 12/31/2006. (IRC 1400Q) (I-Plan 65.00051)  
Subsequent parts and lines were renumbered.
- In Part II (new Part I):
  - Lines 8 through 11, used to report current year distributions, were deleted.
  - New line 2 was added to be used to bring forward the amount from line 11 of the 2006 Form 8915.
- In Part III (new Part II):
  - Lines 20 through 26, used to report current year distributions, were deleted.
  - New line 11 was added to be used to bring forward the amount from line 26 of the 2006 Form 8915.
- Year and line references were updated as appropriate throughout the form.

**Qualified Hurricane Retirement  
Plan Distributions and Repayments**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

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

**Part I Qualified Hurricane Distributions From Retirement Plans (other than IRAs)**

1	Enter the amount, if any, from your 2005 Form 8915, line 9, only if you did not check the box on that line . . . . .				<b>1</b>		
2	Enter the amount, if any, from your 2006 Form 8915, line 11, only if you did not check the box on that line . . . . .				<b>2</b>		
3	Add lines 1 and 2 . . . . .				<b>3</b>		
4	Enter the amount, if any, from your 2006 Form 8915, line 18 . . . . .	<b>4</b>					
5	Enter the amount, if any, from your 2006 Form 8915, line 13 . . . . .	<b>5</b>					
6	Subtract line 5 from line 4. If zero or less, enter -0- . . . . .				<b>6</b>		
7	Enter the total amount of any repayments you made before filing your 2007 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions . . . . .				<b>7</b>		
8	Add lines 6 and 7 . . . . .				<b>8</b>		
9	<b>Amount subject to tax in 2007.</b> Subtract line 8 from line 3. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b . . . . .				<b>9</b>		

**Part II Qualified Hurricane Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

10	Enter the amount, if any, from your 2005 Form 8915, line 17, only if you did not check the box on that line . . . . .				<b>10</b>		
11	Enter the amount, if any, from your 2006 Form 8915, line 26, only if you did not check the box on that line . . . . .				<b>11</b>		
12	Add lines 10 and 11 . . . . .				<b>12</b>		
13	Enter the amount, if any, from your 2006 Form 8915, line 33 . . . . .	<b>13</b>					
14	Enter the amount, if any, from your 2006 Form 8915, line 28 . . . . .	<b>14</b>					
15	Subtract line 14 from line 13. If zero or less, enter -0- . . . . .				<b>15</b>		
16	Enter the total amount of any repayments you made before filing your 2007 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions . . . . .				<b>16</b>		
17	Add lines 15 and 16 . . . . .				<b>17</b>		
18	<b>Amount subject to tax in 2007.</b> Subtract line 17 from line 12. If zero or less, enter -0-. Include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b . . . . .				<b>18</b>		

**Signature.** Complete **only** if you are filing this form by itself and not with your tax return.

<b>Please Sign Here</b>	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.		
	Your signature _____		Date _____
<b>Paid Preparer's Use Only</b>	Preparer's signature ▶ _____	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code ▶ _____	EIN ▶ _____	Phone no. ( ) _____