



# Instructions for Form 8915-D

## Qualified 2019 Disaster Retirement Plan Distributions and Repayments

Section references are to the Internal Revenue Code unless otherwise noted.

### General Instructions

#### Future Developments

For the latest information about developments related to Form 8915-D and its instructions, such as legislation enacted after they were published, go to [IRS.gov/Form8915D](https://www.irs.gov/Form8915D).

#### Purpose of Form

Use Form 8915-D if you were adversely affected by a qualified 2019 disaster listed in [Table 1](#) at the end of these instructions and you received a distribution described in [Qualified 2019 Disaster Distribution Requirements](#) or [Qualified Distribution Requirements](#), later, that qualifies for favorable tax treatment.



*If you need to complete Part I of 2019 Form 8915-C, complete that form first.*

#### Part I. Use Part I to figure your:

- Total distributions from all retirement plans (including IRAs),
- Qualified 2019 disaster distributions, and
- Distributions other than qualified 2019 disaster distributions.

#### Parts II and III. Use Parts II and III to:

- Report your qualified 2019 disaster distributions;
- Report any repayments of qualified 2019 disaster distributions; and
- Figure the taxable amount, if any, of your qualified 2019 disaster distributions.

**Note.** Distributions from retirement plans (other than IRAs) are reported in Part II and distributions from IRAs are reported in Part III.

#### Part IV. Use Part IV of Form 8915-D to:

- Report that you received qualified distributions for the purchase or construction of a main home in qualified 2019 disaster areas that you repaid, in whole or in part, no earlier than the first day of the disaster and no later than June 17, 2020;
- Report any repayments of qualified distributions (not reported on 2019 Form 8606, Nondeductible IRAs); and
- Figure the taxable amount, if any, of your qualified distributions (not reported on 2019 Form 8606).

See [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas](#), and [Part IV](#), later, for more information.

#### Who Must File

File 2019 Form 8915-D if either of the following applies.

- You received a qualified 2019 disaster distribution from an eligible retirement plan, and the distribution was made in 2019.
- You received a qualified distribution in 2019 for the purchase or construction of a main home in qualified 2019 disaster areas that you repaid, in whole or in part, no earlier than the first day of the disaster and no later than June 17, 2020.

#### When and Where To File

File 2019 Form 8915-D with your 2019 Form 1040, 1040-SR, or 1040-NR. If you are not required to file an income tax return but are required to file Form 8915-D, fill in the address information on page 1 of Form 8915-D, sign the Form 8915-D, and send it to the Internal Revenue Service at the same time and place you would otherwise file Form 1040, 1040-SR, or 1040-NR.

The timing of your distributions and repayments will determine whether you need to file an amended return to claim them. If you need to amend your 2019 Form 8915-D, see [Amending Form 8915-D](#), later.



*If you have already filed your 2019 return, you may need to amend your 2019 return in order to claim qualified 2019 disaster distributions or qualified distributions on 2019 Form 8915-D. You will do so by filing a Form 1040-X. Check the 2019 box at the top of page 1 of that form.*

#### What Is a Qualified Disaster Distribution?

For 2019, qualified disaster distributions are the qualified 2019 disaster distributions described in 2019 Form 8915-D and these instructions; and the qualified 2018 disaster distributions described in 2019 Form 8915-C and its instructions.

#### Qualified 2019 Disaster Distribution

##### What 2019 Disasters Are Covered?

In order to have a qualified 2019 disaster distribution, you must have been adversely affected by a qualified 2019 disaster: that is, a disaster that occurred in 2019 no later than December 20th and that was declared as a major disaster by the President no later than February 18, 2020. See [Table 1](#) at the end of these instructions for the list of qualified 2019 disasters.

#### How Is a Qualified 2019 Disaster Distribution Taxed?

Generally, a qualified 2019 disaster distribution is included in your income in equal amounts over 3 years. However, if you elect, you can include the entire distribution in your income in the year of the distribution. If more than one distribution was made during the year, you must treat all distributions for that year the same way. Any repayments made before you file your return and by the due date (including extensions) reduce the amount of the distribution included in your income.

Also, qualified 2019 disaster distributions aren't subject to the additional 10% tax on early distributions.



*If a taxpayer who received a qualified 2019 disaster distribution dies in 2019, the distribution may no longer be spread over 3 years. The remainder of the distribution must be reported on the return of the deceased taxpayer.*

#### Qualified 2019 Disaster Distribution Requirements

For 2019, a qualified 2019 disaster distribution is any distribution you received from an eligible retirement plan if all of the following conditions are met. You must meet these requirements separately for each of your disasters that occurred in 2019. The disaster must have started no later than December 20, 2019.

1. The distribution was made in 2019 on or after the first day of the disaster.
2. Your main home was located in a qualified 2018 disaster area listed in [Table 1](#) at any time during the disaster period shown for that area in [Table 1](#). The disaster area is the state, territory, or tribal government in which the disaster occurs.
3. You sustained an economic loss because of the disaster(s) in (2) above. Examples of an economic loss include, but aren't limited to, (a) loss, damage to, or destruction of real or personal property from fire, flooding, looting, vandalism, theft, wind, or other cause; (b) loss related to displacement from your home; or (c) loss of livelihood due to temporary or permanent layoffs.

If (1) through (3) apply, you can generally designate any distribution (including periodic payments and required minimum distributions) from an eligible retirement plan as a qualified 2019 disaster distribution, regardless of whether the distribution was made on account of a qualified 2019

disaster. Qualified 2019 disaster distributions are permitted without regard to your need or the actual amount of your economic loss.

A reduction or offset (on or after the first day of your 2019 disaster) of your account balance in an eligible retirement plan in order to repay a loan can also be designated as a qualified 2019 disaster distribution. See [Distribution of plan loan offsets](#), later.

**Limit.** For each qualified 2019 disaster, the total of your qualified 2019 disaster distributions from all plans is limited to \$100,000. If you have distributions from more than one type of plan, such as a 401(k) plan and an IRA, and the total exceeds \$100,000 for a qualified 2019 disaster, you may allocate the \$100,000 limit among the plans by any reasonable method. When allocating, keep in mind that a qualified 2019 disaster distribution cannot be made earlier than the first day of the disaster.

**Eligible retirement plan.** An eligible retirement plan can be any of the following.

- A qualified pension, profit-sharing, or stock bonus plan (including a 401(k) plan).
- A qualified annuity plan.
- A tax-sheltered annuity contract.
- A governmental section 457 deferred compensation plan.
- A traditional, SEP, SIMPLE, or Roth IRA.

**Distribution of plan loan offsets.** A distribution of a plan loan offset is a distribution that occurs when, under the terms of a plan, the participant's accrued benefit is reduced (offset) in order to repay a loan. A distribution of a plan loan offset amount can occur for a variety of reasons, such as when a participant terminates employment or doesn't comply with the terms of repayment. Plan loan offsets are treated as actual distributions and are reported in Form 1099-R, box 1.

**Main home.** Generally, your main home is the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, evacuation, or vacation, won't change your main home.

**Additional tax.** Qualified 2019 disaster distributions aren't subject to the additional 10% tax (or the 25% additional tax for certain distributions from SIMPLE IRAs) on early distributions and aren't required to be reported on Form 5329. However, any distributions you received in excess of the \$100,000 qualified 2019 disaster distribution limit for a qualified 2019 disaster may be subject to the additional tax.

**Note.** If you choose to treat a distribution as a qualified 2019 disaster distribution, it is not eligible for the 20% Capital Gain Election or the 10-Year Tax Option. For information on those options, see the instructions for Form 4972.

## Repayment of a Qualified 2019 Disaster Distribution



*Do not use this form to report repayments of qualified 2016, 2017, or 2018 disaster distributions. Instead see Forms 8915-A, 8915-B, or 8915-C, respectively, and their instructions.*

If you choose, you can generally repay any portion of a qualified 2019 disaster distribution that is eligible for tax-free rollover treatment to an eligible retirement plan. Also, you can repay a qualified 2019 disaster distribution made on account of hardship from a retirement plan. However, see [Exceptions](#), later, for qualified 2019 disaster distributions you can't repay.

Your repayment can't be made any earlier than the day after the date you received the qualified 2019 disaster distribution. You have 3 years from the day after the date you received the distribution to make a repayment. The amount of your repayment cannot be more than the amount of the original distribution. Amounts that are repaid are treated as a trustee-to-trustee transfer and are not included in income. Also, for purposes of the one-rollover-per-year limitation for IRAs, a repayment to an IRA is not considered a rollover.

Include on 2019 Form 8915-D any repayments you make before filing your 2019 return. Any repayments you make will reduce the amount of qualified 2019 disaster distributions reported on your return for 2019. Do not include on your 2019 Form 8915-D any repayments you make later than the due date (including extensions) for filing your 2019 return. If you make a repayment in 2020 after you file your 2019 return, the repayment will reduce the amount of your qualified 2019 disaster distributions included in income on your 2020 return if you have spread the income over 3 years, unless you are eligible to amend your 2019 return. See [Amending Form 8915-D](#), later. Also, if you have spread the income over 3 years, any excess repayments you make for 2019 will be carried forward to your 2020 return.

**Example.** You suffered economic losses in Louisiana as the result of a disaster that began July 10, 2019. You received qualified 2019 disaster distributions in the amount of \$75,000 on September 30, 2019, and \$15,000 on November 30, 2019. You wish to treat a contribution of \$90,000 you made on October 30, 2019, as a repayment of both distributions. Only \$75,000 can be reported as a qualified 2019 disaster distribution repayment. Repayments can only be made after the date on which the distribution was received.

**Exceptions.** You cannot repay the following types of distributions.

1. Qualified 2019 disaster distributions received as a beneficiary (other than a surviving spouse).
2. Required minimum distributions.
3. Any distribution (other than from an IRA) that is one of a series of substantially

equal periodic payments made (at least annually) for:

- a. A period of 10 years or more,
- b. Your life or life expectancy, or
- c. The joint lives or joint life expectancies of you and your beneficiary.

## Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas

### Qualified Distribution Requirements

To be a qualified distribution for the purchase or construction of a main home in a qualified 2019 disaster area, the distribution must meet all of the following requirements.

1. The distribution is a hardship distribution from a 401(k) plan, a hardship distribution from a tax-sheltered annuity contract, or a qualified first-time homebuyer distribution from an IRA.
2. The distribution was received in 2019 no earlier than 180 days before the first day of the qualified 2019 disaster and no later than 30 days after the last day of the qualified 2019 disaster. Table 1 at the end of these instructions lists the qualified 2019 disasters and their beginning and ending dates.
3. The distribution was to be used to purchase or construct a main home in the qualified 2019 disaster area and the main home was not purchased or constructed because of the disaster. The disaster area is the state, territory, or tribal government in which the disaster occurs.



*If the distribution was received in 2018, see [Qualified distributions](#) under [Amending Form 8915-D](#), later.*

### Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home

If you received a qualified distribution, in 2019, to purchase or construct a main home, you can choose to repay that distribution to an eligible retirement plan on or after the first day of the disaster and no later than June 17, 2020. For this purpose, an eligible retirement plan is any plan, annuity, or IRA to which a rollover can be made.

Amounts that are repaid no later than June 17, 2020, are treated as a trustee-to-trustee transfer and are not included in income. For purposes of the one-rollover-per-year limitation for IRAs, a repayment to an IRA is not considered a rollover.

A qualified distribution (or any portion thereof) not repaid before June 18, 2020, may be taxable in the year of the distribution, which may be 2019 (or even 2018, see [Qualified distributions](#) under [Amending Form](#)

8915-D, later) and may be subject to the additional 10% tax (or the additional 25% tax for certain SIMPLE IRAs) on early distributions.

You may be able to designate a qualified distribution as a qualified 2019 disaster distribution if all of the following apply.

1. The distribution was made in 2019 on or after the first day of the disaster.
2. The distribution (or any portion thereof) is not repaid before June 18, 2020.
3. The distribution can otherwise be treated as a qualified 2019 disaster distribution. See [Qualified 2019 Disaster Distribution Requirements](#), earlier.



If the distribution was received in 2018, see [Qualified distributions under Amending Form 8915-D](#), later.

## Amending Form 8915-D

File Form 1040-X, Amended U.S. Individual Income Tax Return, to amend a return you have already filed. Generally, Form 1040-X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

**Qualified 2019 disaster distributions.** If, after filing your 2019 return, you make a repayment, the repayment may reduce the amount of your qualified 2019 disaster distributions reported on that return. Depending on when a repayment is made, you may need to file an amended tax return to refigure your taxable income.

If you make a repayment by the due date of your 2019 return (including extensions), include the repayment on your amended 2019 Form 8915-D.

If you make a repayment after the due date of your 2019 return (including extensions) but before the due date of your 2020 return (including extensions) and you have spread the income over 3 years, include the repayment on your 2020 Form 8915-D. However, you may file an amended Form 8915-D for 2019 if either of the following applies.

- You elected on 2019 Form 8915-D, lines 9 and 17, as applicable, to include all of your qualified 2019 disaster distributions in income in 2019 (instead of over 3 years).
- You have spread the income over 3 years, the amount of the repayment exceeds the amount of your qualified 2019 disaster distributions that are included in income on your 2020 Form 8915-D and you choose to carry the excess back to your 2019 tax return. See the example below.

**Example.** You received a qualified 2019 disaster distribution in the amount of \$90,000 in 2019. The distribution was made on October 16. You choose to spread the \$90,000 over 3 years (\$30,000 in income for 2019, 2020, and 2021). On November 19, 2020, you make a repayment of \$45,000. For 2020, none of the qualified 2019 disaster distribution is included in income. The excess repayment of \$15,000 (\$45,000 -

\$30,000) can be carried back to 2019. Also, instead of carrying the excess repayment back to 2019, you can choose to carry it forward to 2021.

**Qualified distributions.** You may reduce the amount of a qualified distribution included in income in 2018 by the amount of a repayment made in 2019. Because a qualified distribution can be received up to 180 days before the disaster began and repayments for that distribution can be made from the beginning date of the disaster and up to June 17, 2020, you may have a qualified distribution received in 2018 for which you are making repayments in 2019. If you have already filed your 2018 return on which you reported the distribution, you should file an amended 2018 return to report the repayment. On your amended return (Form 1040-X), you will check the 2018 box at the top of page 1 and enter, in parentheses in column B of line 1, the amount of the repayment. In Part III of your amended return, say: "The amount I reported on [2018 Form 1040, line 4b, or 2018 Form 1040NR, line 17b, as applicable] is being reduced by a contribution made mm/dd/2019 to an eligible retirement plan in repayment of a qualified distribution made mm/dd/2018 under PL 116-94, sec. 202(b). The disaster was the [name of the qualified 2019 disaster from Table 1] disaster."

**Example.** You received a distribution from a traditional IRA on December 14, 2018, to construct a home in the Mississippi Severe Storms, Tornadoes, Straight-line Winds, And Flooding disaster area which you did not construct because of that disaster. The disaster began April 13, 2019, and the distribution now qualifies as a qualified distribution. On April 14, 2019, you made a contribution that qualifies as a repayment of the distribution. You have already filed your 2018 return: a Form 1040. You will need to file a Form 1040-X for 2018 to claim the repayment. On your Form 1040-X, you check the 2018 box at the top of page 1 and, in parentheses in column B of line 1, you enter the amount of the repayment. In Part III of your amended return, say: "The amount I reported on 2018 Form 1040, line 4b, is being reduced by a contribution made 04/14/2019 to an eligible retirement plan in repayment of a qualified distribution made 12/14/2018 under PL 116-94, sec. 202(b). The disaster was the Mississippi Severe Storms, Tornadoes, Straight-line Winds, And Flooding disaster."

## Specific Instructions

**Married filers.** If both you and your spouse are required to file Form 8915-D, file a separate Form 8915-D for each of you. If you and your spouse are both filing Forms 8915-D, the \$100,000 limits on qualified 2019 disaster distributions and the election on lines 9 and 17 to include all qualified 2019 disaster distributions in income in 2019 (and not spread them over 3 years) are determined separately for each spouse.

### Name and social security number (SSN).

If you file a joint return, enter only the name and SSN of the spouse whose information is being reported on Form 8915-D.

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

**Names of disasters.** Use the name(s) of the disaster(s) in [Table 1](#) at the end of these instructions. Include the name of the state, territory, or tribal government. If you are reporting only one qualified 2019 disaster for your qualified 2019 disaster distribution(s), enter the name of the disaster on the line provided in Part I of Form 8915-D.

**Worksheet 2.** If you use Worksheet 2, at the top of page 1 of Form 8915-D write the name of each disaster for which you are reporting a qualified 2019 disaster distribution.

**Part IV.** Enter the name of the disaster(s) for which you are reporting qualified distributions on the line provided on Form 8915-D.

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

**Column (a).** If you received a distribution from a retirement plan (including an IRA), you should receive a Form 1099-R. The amount of the distribution should be shown in Form 1099-R, box 1. Enter the amounts from all your Forms 1099-R, box 1, on the appropriate lines in column (a). For each disaster, include only distributions made on or after the date on which the disaster began.



If you are also filing 2019 Form 8915-C and have filled in Part I of that form, you must reduce the total distributions for each type of plan in column (a) of Form 8915-D by the qualified 2018 disaster distributions for the corresponding plan on Form 8915-C, Part I, column (c) (or column (b) if column (c) has not been completed). Do not do this reduction without considering the beginning date of the qualified 2019 disaster(s) that you are reporting. Keep in mind, on your Form 8915-D for each disaster, you will only be reporting as qualified 2019 disaster distributions those distributions made on or after the date on which the disaster began. See the Worksheet 1 examples below for guidance. A blank Worksheet 1 is at the end of the instructions under [Worksheets](#).

**Example 1.** Arnell suffered economic losses as a result of Texas Severe Storms And Flooding in 2018 and Tropical Storm Imelda (which began September 17, 2019). His main home was in Texas during the disaster period for each disaster. These

events were qualified 2018 and 2019 disasters, respectively. In 2019, he received a traditional IRA distribution of \$140,000 and another traditional IRA distribution of \$60,000 for a total of \$200,000 in distributions. The distributions were made on September 26 and October 4, respectively. He received no other distributions in 2018 or 2019. He is completing both 2019 Form 8915-C and 2019 Form 8915-D. He must complete his Form 8915-C first. Both distributions were made after the 2019 Tropical Storm Imelda disaster. He reports \$100,000 from the September distribution as a qualified 2018 disaster distribution on Form 8915-C. He reports the remaining \$40,000

from the September distribution and the full \$60,000 of the October distribution for a total of \$100,000 in available distributions under column (a) in the Form 8915-D portion of his Filled-in Worksheet 1 for Example 1. On lines 1 through 3 of column (a) in Part I of his 2019 Form 8915-D, Arnell enters the amounts shown in column (a), lines 1 through 3, of Form 8915-D on his Filled-in Worksheet 1 for Example 1.

**Example 2.** The facts are the same as in [Example 1](#), except the distribution made on September 26, 2019, was made on February 26, 2019. Arnell must complete his Form 8915-C first. He reports \$100,000 from the

February distribution as a qualified 2018 disaster distribution on Form 8915-C. No part of the February distribution is an available distribution on Form 8915-D for 2019 (even though \$40,000 of the \$140,000 is still unused) as that distribution was made before the Tropical Storm Imelda disaster began. He reports the full \$60,000 of the October distribution under column (a) in the Form 8915-D portion of his Filled-in Worksheet 1 for Example 2. On lines 1 through 3 of column (a) in Part I of his 2019 Form 8915-D, Arnell enters the amounts shown in column (a), lines 1 through 3, of Form 8915-D on his Filled-in Worksheet 1 for Example 2.

**Filled-in Worksheet 1. Use if you complete Part I of 2019 Form 8915-C. Example 1 for Arnell column (a).**

Form 8915-C		column (a) Total available distributions in 2019	column (b) Qualified 2018 disaster distributions	column (c) Allocation of column (b)
1	Enter in columns (b) and (c) the amount, if any, from your 2018 Form 8915-C, line 4, column (b). If this amount is \$100,000 or more, do not complete this worksheet, you have no qualified 2018 disaster distributions in 2019. If you used Worksheet 2 in the 2018 Instructions for Form 8915-C, substitute the product of \$100,000 times the number of disasters for \$100,000 in the prior sentence.		-0-	-0-
2	Distributions from retirement plans (other than IRAs) made in 2019	-0-	-0-	-0-
3	Distributions from traditional, SEP, and SIMPLE IRAs made in 2019	\$140,000 Sept. 26, 2019 \$60,000 Oct. 4, 2019-0-	\$100,000	-0-
4	Distributions from Roth IRAs made in 2019	-0-	-0-	-0-

Form 8915-D		column (a) Total available distributions in 2019 (Form 8915-C, column (a) minus Form 8915-C, column (c), if completed (otherwise minus Form 8915-C, column (b)) You can only use a distribution if the date of the distribution is on or after the first day of the qualified 2019 disaster with which you are matching it.
1	Distributions from retirement plans (other than IRAs)	-0-
2	Distributions from traditional, SEP, and SIMPLE IRAs	\$100,000
3	Distributions from Roth IRAs	-0-

**Filled-in Worksheet 1. Use if you complete Part I of 2019 Form 8915-C. Example 2 for Arnell column (a).**

Form 8915-C		column (a) Total available distributions in 2019	column (b) Qualified 2018 disaster distributions	column (c) Allocation of column (b)
1	Enter in columns (b) and (c) the amount, if any, from your 2018 Form 8915-C, line 4, column (b). If this amount is \$100,000 or more, do not complete this worksheet, you have no qualified 2018 disaster distributions in 2019. If you used Worksheet 2 in the 2018 Instructions for Form 8915-C, substitute the product of \$100,000 times the number of disasters for \$100,000 in the prior sentence.		-0-	-0-
2	Distributions from retirement plans (other than IRAs) made in 2019	-0-	-0-	-0-

3	Distributions from traditional, SEP, and SIMPLE IRAs made in 2019	\$140,000 (Feb. 26, 2019) \$60,000 (October 4, 2019)	\$100,000	-0-
4	Distributions from Roth IRAs made in 2019	-0-	-0-	-0-

Form 8915-D		column (a)
		Total available distributions in 2019 (Form 8915-C, column (a) minus Form 8915-C, column (c), if completed (otherwise minus Form 8915-C, column (b)) You can only use a distribution if the date of the distribution is on or after the first day of the qualified 2019 disaster with which you are matching it.
1	Distributions from retirement plans (other than IRAs)	-0-
2	Distributions from traditional, SEP, and SIMPLE IRAs	\$60,000
3	Distributions from Roth IRAs	-0-

## Use If Reporting Only One 2019 Disaster

**Column (b).** Follow the instructions in this section to complete, Part I, column (b), if you have qualified 2019 disaster distributions for only one disaster in 2019. If your qualified 2019 distributions available for qualified 2019 disasters total \$100,000 or less, use the entire total for the earliest disaster and follow this section of the instructions even if you were impacted by more than one disaster.



*If you have qualified 2019 disaster distributions for more than one disaster, you must use Worksheet 2, later, to figure your column (b) amounts unless your 2019 distributions available for qualified 2019 disasters total \$100,000 or less. See the paragraph immediately above and the following example.*

**Example.** In 2019, you received qualified 2019 disaster distributions totaling \$90,000. They were all made in October. You suffered economic losses as a result of these two qualified 2019 disasters. Disaster 1: Louisiana Flooding (beginning date May 10, 2019). Disaster 2: Tropical Storm Imelda (beginning date September 17, 2019). On your 2019 Form 8915-D, you report the entire \$90,000 distribution under one disaster: Disaster 1. You do not use Worksheet 2. You follow the steps under [Use If Reporting Only One 2019 Disaster](#).

Enter on the appropriate lines, in column (b), any qualified 2019 disaster distributions (including periodic payments and required minimum distributions) made in 2019 no earlier than the first day of the disaster.

Include only those distributions you wish to designate as qualified 2019 disaster distributions. See [Qualified 2019 Disaster Distribution](#), earlier.

Also include in column (b), if you choose, any qualified distribution that is eligible to be designated as a qualified 2019 disaster distribution (see [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas](#), earlier).

**Column (c).** Complete column (c) only if the total on line 4, column (b), is more than

\$100,000 and you are **not** using Worksheet 2.

If the amount on line 4, column (b), is more than \$100,000, you will need to make an allocation in column (c) of the distribution(s) included in column (b). This is because the total of your qualified 2019 disaster distributions cannot exceed the \$100,000 limit. If you have distributions from more than one type of retirement plan, such as an IRA and a 401(k) plan, you may allocate the \$100,000 limit among the plans by any reasonable method.

**Example 1.** You received a distribution from your Roth IRA in the amount of \$130,000 in 2019. The distribution was made on June 28, 2019. You had an economic loss due to Texas Severe Storms And Flooding (which began June 24, 2019). You had a main home in Texas during the period listed in Table 1 for this disaster. This was your only distribution made in 2019. You entered \$130,000 on line 3, columns (a) and (b). You would then enter \$100,000 on line 3, column (c), since the distribution is in excess of the \$100,000 limit.

**Example 2.** Assume the same facts as in [Example 1](#), except you also received a distribution from your 401(k) plan in the amount of \$20,000. This distribution was made on October 16, 2019. You entered \$20,000 on line 1, columns (a) and (b). You will now need to make an allocation in column (c) between the two distributions because the total on line 4, column (b), is \$150,000. You can choose to make the allocation by any reasonable method, as long as the total in column (c) does not exceed \$100,000. You choose to allocate \$80,000 to your Roth IRA distribution on line 3, column (c), and the entire \$20,000 to your 401(k) plan distribution on line 1, column (c).

**Example 3.** In 2019, Arnell suffered economic losses as a result of only one qualified 2019 disaster: Texas Severe Storms And Flooding (beginning date June 24, 2019). In 2019, he received a traditional IRA distribution of \$40,000 and another traditional IRA distribution of \$70,000 for a total of \$110,000 in distributions. These distributions were made on February 3 and September 6, respectively. He reported no

qualified disaster distributions on any other 8915 form. No part of the February 2019 distribution can be a qualified 2019 disaster distribution (even though that entire \$40,000 is unused) as that distribution was made before the Texas Severe Storms And Flooding disaster began. He reports \$70,000 on line 2 of column (b). He does not report \$110,000 on that line, and he does not need to complete column (c).

## Worksheet 2: Use if You Are Reporting More Than One 2019 Disaster



*Do not enter any amounts in column (c) if you are using Worksheet 2.*

**Column (b).** If you suffered economic losses as the result of more than one qualified 2019 disaster and your qualified 2019 disaster distributions made in 2019 total more than \$100,000, you must use Worksheet 2 to figure the amounts you are entering in column (b).

In Worksheet 2, column (a), enter the amounts you already have figured for lines 1 through 4 in Part I of 2019 Form 8915-D. In Worksheet 2, column (X), start by entering the amounts you are planning to claim as qualified 2019 disaster distributions made in 2019. Enter the 2019 distributions for each 2019 disaster in a separate column. A distribution can't be a qualified 2019 disaster distribution for a disaster if it is made before the disaster begins. For simplicity, apply your distributions in \$100,000 amounts as available to each disaster, beginning with the earliest disaster. Examples 1 through 4, later, provide guidance. A blank Worksheet 2 is in [Worksheets](#) at the end of the instructions.



*See [Use If Reporting Only One 2019 Disaster](#), earlier, if you have only one disaster, or your total distributions available for qualified 2019 disasters is \$100,000 or less even if you had more than one 2019 disaster. If you have total distributions of more than \$100,000 but no more than \$200,000, use \$100,000 for the earliest disaster and the remaining amount for your second disaster. See the examples below if you have two or three disasters. In*

each of the examples, we have assumed Mosley had a main home in Louisiana (the qualified disaster area) during the period listed in Table 1 for the disaster.

**Example 1.** Mosley suffered economic losses as a result of these two qualified 2019 disasters. Disaster 1: Louisiana Severe Storms And Tornadoes (beginning date April 24, 2019). Disaster 2: Louisiana Flooding (beginning date May 10, 2019). In 2019, he received a traditional IRA distribution of \$140,000. The distribution was made on April 30. He reported no qualified disaster distributions on any other 8915 form. He completes Mosley's Filled-in Worksheet 2 for Example 1. One by one, Mosley applies the distribution up to the \$100,000 limit against each disaster, as possible. He applies \$100,000 of the April 30 distribution to Disaster 1. He cannot apply any of the April 30 distribution to Disaster 2 as its starting date is after the April 30 distribution date. In column (b), lines 1 through 4, of his 2019 Form 8915-D, Mosley enters the amounts from lines 1 through 4 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-D blank.

**Example 2.** The facts are the same as in [Example 1](#) except the traditional IRA distribution of \$140,000 was made on August 30, 2018, instead of April 30, 2018. He completes the Mosley's Filled-in Worksheet 2 for Example 2. One by one, Mosley applies the distribution up to the \$100,000 limit against each disaster, as possible. He applies \$100,000 of the August 30 distribution to Disaster 1 and \$40,000 of the August 30 distribution to Disaster 2. In column (b), lines 1 through 4, of his 2019 Form 8915-D, Mosley enters the amounts

from lines 1 through 4 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-D blank.

**Example 3.** Mosley suffered economic losses as a result of these three qualified 2019 disasters. Disaster 1: Louisiana Severe Storms And Tornadoes (beginning date April 24, 2019). Disaster 2: Louisiana Flooding (beginning date May 10, 2019). Disaster 3: Hurricane Barry (July 10, 2019). In 2019, he received a traditional IRA distribution of \$240,000 and a Roth IRA distribution of \$60,000 for a total of \$300,000 in distributions. The distributions were made on May 15 and October 16, respectively. He reported no qualified disaster distributions on any other 8915 form. He completes the Mosley's Filled-in Worksheet 2 for Example 3. One by one, Mosley applies the distributions up to the \$100,000 limit against each disaster, as possible. He applies \$100,000 of the May 15 distribution to Disaster 1 and \$100,000 of the May 15 distribution to Disaster 2. Mosley cannot apply any part of the May 15 distribution to Disaster 3 (even though \$40,000 is not yet used) as that disaster started after the May 15 distribution was made. He applies the full \$60,000 from the October distribution to Disaster 3. He is only able to use \$260,000 of the total \$300,000 in 2019 distributions even though he suffered economic losses from three disasters. In column (b), lines 1 through 4, of his 2019 Form 8915-D, Mosley enters the amounts from lines 1 through 4 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-D blank.

**Example 4.** The facts are the same as in [Example 3](#) except the traditional IRA

distribution of \$240,000 was made on September 30, 2019, instead of May 15, 2019. He completes the Mosley's Filled-in Worksheet 2 for Example 4. One by one, Mosley applies the distributions up to the \$100,000 limit against each disaster, as possible. He applies \$100,000 of the September 30 distribution to Disaster 1 and \$100,000 of the September 30 distribution to Disaster 2. Mosley applies the remaining \$40,000 of the September 30 distribution to Disaster 3. He applies, in addition, the full \$60,000 from the October distribution to Disaster 3. He is able to use the total \$300,000 in 2019 distributions. In column (b), lines 1 through 4, of his 2019 Form 8915-D, Mosley enters the amounts from lines 1 through 4 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-D blank.

## Line 5

See the caution below before you begin line 5.



**Before you begin line 5:** If you are using Worksheet 2, do not complete line 5 until you have completed Worksheet 2.

If line 5 includes an amount distributed for the purchase or construction of a main home in a qualified 2019 disaster area, but you did not purchase or construct that home because of the qualified 2019 disaster, report this amount on [line 21](#). See [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas](#), earlier. Also, see the instructions for your tax return for reporting all other distributions included on line 5.

**Mosley's Filled-in Worksheets 2: Use if you have qualified 2019 disaster distributions for more than one disaster and your total available distributions in 2019 exceed \$100,000.**

Mosley's Filled-in Worksheet 2 for Example 1	(a) Total available distributions in 2019	(X) Qualified 2019 disaster distributions made in 2019				(b) Qualified 2019 disaster distributions made in 2019 (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1 Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-			-0-
2 Distributions from traditional, SEP, and SIMPLE IRAs	\$140,000	\$100,000	-0-			\$100,000
3 Distributions from Roth IRAs	-0-	-0-	-0-			-0-
4 Totals. Add lines 1 through 3.	\$140,000	\$100,000	-0-			\$100,000

Mosley's Filled-in Worksheet 2 for Example 2	(a) Total available distributions in 2019	(X) Qualified 2019 disaster distributions made in 2019				(b) Qualified 2019 disaster distributions made in 2019 (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1 Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-			-0-
2 Distributions from traditional, SEP, and SIMPLE IRAs	\$140,000	\$100,000	\$40,000			\$140,000
3 Distributions from Roth IRAs	-0-	-0-	-0-			-0-
4 Totals. Add lines 1 through 3.	\$140,000	\$100,000	\$40,000			\$140,000

Mosley's Filled-in Worksheet 2 for Example 3	(a) Total available distributions in 2019	(X) Qualified 2019 disaster distributions made in 2019				(b) Qualified 2019 disaster distributions made in 2019 (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1 Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-	-0-		-0-
2 Distributions from traditional, SEP, and SIMPLE IRAs	\$240,000	\$100,000	\$100,000	-0-		\$200,000
3 Distributions from Roth IRAs	\$60,000	-0-	-0-	\$60,000		\$60,000
4 Totals. Add lines 1 through 3.	\$300,000	\$100,000	\$100,000	\$60,000		\$260,000

Mosley's Filled-in Worksheet 2 for Example 4	(a) Total available distributions in 2019	(X) Qualified 2019 disaster distributions made in 2019				(b) Qualified 2019 disaster distributions made in 2019 (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1 Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-	-0-		-0-
2 Distributions from traditional, SEP, and SIMPLE IRAs	\$240,000	\$100,000	\$100,000	\$40,000		\$240,000
3 Distributions from Roth IRAs	\$60,000	-0-	-0-	\$60,000		\$60,000
4 Totals. Add lines 1 through 3.	\$300,000	\$100,000	\$100,000	\$100,000		\$300,000

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

Complete Part II if you have an amount entered on line 1, column (b).

**Line 7.** Enter on line 7 your cost, if any. Your cost is generally your net investment in the plan. It does not include pre-tax contributions. If there is an amount in Form 1099-R, box 2a (taxable amount), the difference between Form 1099-R, box 1 and box 2a, is usually your cost. Enter the difference on line 7.

If there is no amount in Form 1099-R, box 2a, and the first box in box 2b is checked, the issuer of Form 1099-R may not have had all the facts needed to figure the taxable amount. You may want to get Pub. 575, Pension and Annuity Income, to help figure your taxable amount.

Also, see Pub. 575 if you use the Simplified Method Worksheet to figure the taxable amount of your periodic payments and you designated some of these payments as qualified 2019 disaster distributions.



**If you have a Form 1099-R with both qualified 2019 disaster distributions and nonqualified distributions, you must separately figure the cost attributable to each distribution.**

**Line 9.** If you don't check the box on line 9, you must spread the amount on line 8 over 3 years. If you use this method to figure the taxable amount of your distributions, you cannot change it after the due date (including extensions) for your tax return. If you checked the box on line 17, you must check the box on line 9.

If the taxpayer died during 2019 after receiving a qualified 2019 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

**Line 10.** At any time during the 3-year period that begins the day after the date you received a qualified 2019 disaster distribution, you can repay any portion of the distribution to an eligible retirement plan that accepts rollover contributions. You cannot, however, repay more than the amount of the original distribution. See [Repayment of a Qualified 2019 Disaster Distribution](#), earlier, for details.

Enter on line 10 the amount of any repayments you made before filing your 2019 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you elected to repay the distribution over 3 years and you repaid more than the amount on line 9, the excess will be carried forward to your 2020 tax return. Repayments made after the due date of your 2019 return (including extensions) but before the due date of your 2020 return (including extensions) generally will be reported on your 2020 tax return if you elected to repay the distribution over 3 years. However, you may have to file an amended return in certain situations. See [Amending Form 8915-D](#), earlier.

**Example.** You received a \$90,000 qualified 2019 disaster distribution on November 7, 2019, from your 401(k) plan. You had an economic loss due to Hurricane Barry. On April 2, 2020, you repay \$30,000 to an IRA. You file your return on April 10, 2020. Since the repayment was made before you filed your return, and not later than the due date (including extensions), you would enter the \$30,000 repayment on line 10.

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

Complete Part III if you have an amount entered on line 2, column (b), or line 3, column (b).

Before completing this part, complete 2019 Form 8606 if either of the following applies.

- You received a qualified 2019 disaster distribution from a traditional, SEP, or SIMPLE IRA, and you have a basis in the IRA.
- You received a qualified 2019 disaster distribution from a Roth IRA.

For more information, see 2019 Form 8606 and its instructions.

**Lines 13 and 14.** Enter the amounts from Form 8606, lines 15b and 25b, as instructed. If you have both 2019 Form 8915-C and 2019 Form 8915-D taxable amounts computed on 2019 Form 8606, you may need to prorate the Form 8606 amounts on lines 15b and 25b to arrive at the amounts you will enter on lines 13 and 14 of Form 8915-D. See the example below.

**Example.** You received a \$30,000 distribution, that was not a qualified disaster distribution, from your traditional IRA (that you did not roll over). Later, you received a qualified disaster distribution from your traditional IRA in the amount of \$10,000. Both distributions were made in 2019. These were your only distributions in 2019. You reported \$8,000 on 2019 Form 8915-C and \$2,000 on 2019 Form 8915-D. You will report total distributions of \$40,000 on 2019 Form 8606, line 7. You then will complete Form 8606, lines 8 through 14, as instructed. 2019 Form 8606, line 15a, shows an amount of \$36,000. You will enter \$9,000 ( $\$36,000 \times \$10,000/\$40,000$ ) on Form 8606, line 15b. You will place \$7,200 ( $\$36,000 \times \$8,000/\$40,000$ ) on 2019 Form 8915-C, line 22, and \$1,800 ( $\$36,000 \times \$2,000/\$40,000$ ) on 2019 Form 8915-D, line 13.

**Line 17.** If you do not check the box on line 17, you must spread the amount on line 16 over 3 years. If you use this method to figure the taxable amount of your distributions, you cannot change it after the due date (including extensions) for your tax return. If you checked the box on line 9, you must check the box on line 17.

If the taxpayer died during 2019 after receiving a qualified 2019 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

**Line 18.** At any time during the 3-year period that begins the day after the date you received a qualified 2019 disaster distribution, you can repay any portion of the distribution to an eligible retirement plan that accepts rollover contributions. You cannot,

however, repay more than the amount of the original distribution. See [Repayment of a Qualified 2019 Disaster Distribution](#), earlier, for details.

Enter on line 18 the amount of any repayments you made before filing your 2019 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you elected to repay the distribution over 3 years and you repaid more than the amount on line 17, the excess will be carried forward to your 2020 tax return. Repayments made after the due date of your 2019 return (including extensions) but before the due date of your 2020 return (including extensions) generally will be reported on your 2020 tax return if you are spreading the income over 3 years. However, you may have to file an amended return in certain situations. See [Amending Form 8915-D](#), earlier.

**Example.** You received a \$90,000 qualified 2019 disaster distribution on October 20, 2019, from your traditional IRA. You had an economic loss due to Hurricane Barry. On April 2, 2020, you repay \$30,000 to your traditional IRA. You file your return on April 10, 2020. Since the repayment was made before you filed your return, and not later than the due date (including extensions), you would enter the \$30,000 repayment on line 18.

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

Complete Part IV if, in 2019, you received a qualified distribution for the purchase or construction of a main home in a qualified 2019 disaster area that you repaid, in whole or in part, no earlier than the first day of the disaster and no later than June 17, 2020. But see also [Line 20](#), later.



**For qualified distributions received in 2018 for a qualified 2019 disaster, see [Qualified distributions under Amending Form 8915-D](#), earlier.**

If you are required to file 2019 Form 8606, complete that form before you complete this part.

**Note.** A distribution for the purchase or construction of a main home made no earlier than the first day of the disaster and no later than June 17, 2020, may be treated as a qualified 2019 disaster distribution in certain circumstances. See [Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier.

**Line 20.** If you check the "Yes" box, but are not required to complete lines 21 through 25, you still must file Form 8915-D to show that you received a qualified distribution.



**Line 21.** Enter on line 21 your qualified distributions (see [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2019 Disaster Areas](#), earlier).

Don't include any distributions you designated as qualified 2019 disaster distributions reported on line 6 or line 15. Also, don't include any amounts reported on 2019 Form 8606.

**Line 22.** Enter on line 22 your cost, if any. Your cost is generally your net investment in the plan. It does not include pre-tax contributions. If there is an amount in Form 1099-R, box 2a (taxable amount), the difference between Form 1099-R, box 1 and box 2a, is usually your cost. See Pub. 575 for more information about figuring your cost in the plan.

In many cases, a hardship distribution from a 401(k) plan or a tax-sheltered annuity contract will not have any cost.

If you received a first-time homebuyer distribution from an IRA, don't enter any amount on line 22. Any cost or basis in an IRA is figured on 2019 Form 8606 if you made nondeductible contributions.



*If you have a Form 1099-R with both qualified distributions and nonqualified distributions, you must separately figure the cost attributable to each distribution.*

**Line 24.** At any time on or after the first day of the disaster and no later than June 17, 2020, you can repay any portion of a qualified distribution to an eligible retirement plan that accepts rollovers (see [Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier). You

can't, however, repay more than the amount of the original distribution.

Enter on line 24 the amount of any repayments you make on or after the first day of the disaster and no later than June 17, 2020. Don't include any repayments treated as rollovers on 2019 Form 8606 nor any repayments of nontaxable amounts.

**Line 25.** Most distributions from qualified retirement plans (including IRAs) made to you before you reach age 59½ are subject to an additional tax on early distributions and are reported on Form 5329. Qualified distributions for the purchase or construction of a main home in a qualified 2019 disaster area that were not repaid to an eligible retirement plan on or after the first day of the disaster and no later than June 17, 2020, may be subject to this additional tax unless you qualify for an exception. See the Instructions for Form 5329 for information on exceptions to this tax. If you have not repaid the distribution before June 18, 2020, you may be able to designate the qualified distribution as a qualified 2019 disaster distribution. See [Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information if you made certain contributions or received certain distributions

from qualified plans, including IRAs, and other tax-favored accounts. Our legal right to ask for the information requested on this form is sections 6001, 6011, 6012(a), and 6109 and their regulations. If you don't provide this information, or you provide incomplete or false information, you may be subject to penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, we may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

## Worksheets

Blank Worksheets 1 and 2 follow.

**Worksheet 1: Use if you complete Part I of 2019 Form 8915-C.**

Form 8915-C		column (a) Total available distributions in 2019	column (b) Qualified 2018 disaster distributions	column (c) Allocation of column (b)
1	Enter in columns (b) and (c) the amount, if any, from your 2018 Form 8915-C, line 4, column (b). If this amount is \$100,000 or more, do not complete this worksheet, you have no qualified 2018 disaster distributions in 2019. If you used Worksheet 2 in the 2018 Instructions for Form 8915-C, substitute the product of \$100,000 times the number of disasters for \$100,000 in the prior sentence.			
2	Distributions from retirement plans (other than IRAs) made in 2019			
3	Distributions from traditional, SEP, and SIMPLE IRAs made in 2019			
4	Distributions from Roth IRAs made in 2019			

Form 8915-D		column (a) Total available distributions in 2019 (Form 8915-C, column (a) minus Form 8915-C, column (c), if completed (otherwise minus Form 8915-C, column (b)) You can only use a distribution if the date of the distribution is on or after the first day of the qualified 2019 disaster with which you are matching it.
1	Distributions from retirement plans (other than IRAs)	
2	Distributions from traditional, SEP, and SIMPLE IRAs	
3	Distributions from Roth IRAs	

**Worksheet 2: Use if you have qualified 2019 disaster distributions for more than one disaster and your total available distributions in 2019 exceed \$100,000.**

Worksheet 2 for Form 8915-D	(a) Total available distributions in 2019	(X) Qualified 2019 disaster distributions made in 2019				(b) Qualified 2019 disaster distributions made in 2019 (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
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.						

**Table 1. Qualified 2019 Disaster Areas for Form 8915-D**

Disaster Area	Qualified 2019 Disaster	Date of Declaration	Disaster Period aka Incident Period
Alabama	Severe Storms, Straight-line Winds, Tornadoes, And Flooding (DR-4426)	April 17, 2019	February 19, 2019 - March 20, 2019
Alabama	Severe Storms, Straight-line Winds, And Tornadoes (DR-4419)	March 05, 2019	March 03, 2019
Arkansas	Severe Storms And Flooding (DR-4441)	June 08, 2019	May 21, 2019 - June 14, 2019
Arkansas	Severe Storms, Straight-line Winds, Tornadoes, And Flooding (DR-4460)	September 13, 2019	June 23, 2019 - June 24, 2019
Cahuilla Band of Indians	Severe Storms And Flooding (DR-4423)	March 28, 2019	February 14, 2019
California	Severe Winter Storms, Flooding, Landslides, And Mudslides (DR-4434)	May 17, 2019	February 24, 2019 - March 01, 2019
California	Severe Winter Storms, Flooding, Landslides, And Mudslides (DR-4431)	May 01, 2019	February 13, 2019 - February 15, 2019
Florida	Hurricane Dorian (DR-4468)	October 21, 2019	August 28, 2019 - September 09, 2019
Guam	Typhoon Wutip (DR-4433)	May 07, 2019	February 23, 2019 - February 25, 2019
Idaho	Severe Storms, Flooding, Landslides, And Mudslides (DR-4443)	June 12, 2019	April 07, 2019 - April 13, 2019
Illinois	Severe Storms And Flooding (DR-4461)	September 19, 2019	February 24, 2019 - July 03, 2019
Iowa	Severe Storms And Flooding (DR-4421)	March 23, 2019	March 12, 2019 - June 15, 2019
Kansas	Severe Storms, Straight-line Winds, Tornadoes, Flooding, landslides, and Mudslides (DR-4449)	June 20, 2019	April 28, 2019 - July 12, 2019
Kentucky	Severe Storms, Straight-line Winds, Flooding, Landslides, And Mudslides (DR-4428)	April 17, 2019	February 06, 2019 - March 10, 2019
La Jolla Band of Luiseño Indians	Severe Storms, Flooding, Landslides, And Mudslides (DR-4422)	March 26, 2019	February 14, 2019 - February 15, 2019
Louisiana	Severe Storms And Tornadoes (DR-4439)	June 03, 2019	April 24, 2019 - April 25, 2019
Louisiana	Hurricane Barry (DR-4458)	August 27, 2019	July 10, 2019 - July 15, 2019
Louisiana	Flooding (DR-4462)	September 19, 2019	May 10, 2019 - July 24, 2019
Minnesota	Severe Winter Storm, Straight-line Winds, And Flooding (DR-4442)	June 12, 2019	March 12, 2019 - April 28, 2019
Mississippi	Severe Storms, Straight-line Winds, Tornadoes, And Flooding (DR-4429)	April 23, 2019	February 22, 2019 - August 23, 2019
Mississippi	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4450)	June 20, 2019	April 13, 2019 - April 14, 2019
Mississippi	Severe Storm, Straight-line Winds, And Flooding (DR-4470)	December 06, 2019	October 26, 2019
Missouri	Severe Storms, Straight-line Winds, And Flooding (DR-4435)	May 20, 2019	March 11, 2019 - April 16, 2019
Missouri	Severe Storms, Tornadoes, And Flooding (DR-4451)	July 09, 2019	April 29, 2019 - July 05, 2019
Montana	Flooding (DR-4437)	May 24, 2019	March 20, 2019 - April 10, 2019
Muscogee (Creek) Nation	Severe Storms, Straight-line Winds, Tornadoes, And Flooding (DR-4456)	August 07, 2019	May 07, 2019 - June 09, 2019
Navajo Nation	Snowstorm And Flooding (DR-4436)	May 21, 2019	February 21, 2019 - February 24, 2019
Nebraska	Severe Winter Storm, Straight-line Winds, And Flooding (DR-4420)	March 21, 2019	March 09, 2019 - July 14, 2019
New Hampshire	Severe Storm And Flooding (DR-4457)	August 15, 2019	July 11, 2019 - July 12, 2019
New York	Severe Storms, Straight-line Winds, And Flooding (DR-4472)	December 19, 2019	October 31, 2019 - November 01, 2019
North Carolina	Hurricane Dorian (DR-4465)	October 04, 2019	September 01, 2019 - September 09, 2019
North Dakota	Flooding (DR-4444)	June 12, 2019	March 21, 2019 - April 28, 2019
North Dakota	Flooding (DR-4475)	January 21, 2020	October 09, 2019 - October 26, 2019
Oglala Sioux Tribe	Severe Winter Storm, Snowstorm, And Flooding (DR-4448)	June 20, 2019	March 13, 2019 - March 26, 2019
Ohio	Severe Storms, Flooding, And Landslides (DR-4424)	April 08, 2019	February 05, 2019 - February 13, 2019
Ohio	Severe Storms, Straight-line Winds, Tornadoes, Flooding, Landslides, And Mudslide (DR-4447)	June 18, 2019	May 27, 2019 - May 29, 2019
Oklahoma	Severe Storms, Straight-line Winds, Tornadoes, And Flooding (DR-4438)	June 01, 2019	May 07, 2019 - June 09, 2019
Oklahoma	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4453)	July 12, 2019	April 30, 2019 - May 01, 2019
Oregon	Severe Storms, Flooding, Landslides, And Mudslides (DR-4452)	July 09, 2019	April 06, 2019 - April 21, 2019
Oregon	Severe Winter Storms, Flooding, Landslides, And Mudslides (DR-4432)	May 02, 2019	February 23, 2019 - February 26, 2019
Ponca Tribe of Nebraska	Severe Storms And Flooding (DR-4446)	June 17, 2019	March 13, 2019 - April 01, 2019
Sac and Fox Tribe of the Mississippi in Iowa	Severe Storms And Flooding (DR-4430)	April 29, 2019	March 13, 2019 - April 01, 2019
Soboba Band Luiseno Indians	Severe Storms And Flooding (DR-4425)	April 08, 2019	February 14, 2019 - February 15, 2019
South Carolina	Hurricane Dorian (DR-4464)	September 30, 2019	August 31, 2019 - September 06, 2019
South Dakota	Severe Winter Storm, Snowstorm, And Flooding (DR-4440)	June 07, 2019	March 13, 2019 - April 26, 2019
South Dakota	Severe Storms And Flooding (DR-4463)	September 23, 2019	May 21, 2019 - June 07, 2019
South Dakota	Dakota Severe Storms, Tornadoes, And Flooding (DR-4467)	October 07, 2019	June 30, 2019 - July 21, 2019
South Dakota	Severe Storms, Tornadoes, And Flooding (DR-4469)	November 18, 2019	September 09, 2019 - September 26, 2019
Tennessee	Severe Storms, Flooding, Landslides, And Mudslides (DR-4427)	April 17, 2019	February 19, 2019 - March 30, 2019
Tennessee	Severe Storm And Straight-line Winds (DR-4471)	December 06, 2019	October 26, 2019
Texas	Severe Storms And Flooding (DR-4454)	July 17, 2019	June 24, 2019 - June 25, 2019
Texas	Tropical Storm Imelda (DR-4466)	October 04, 2019	September 17, 2019 - September 23, 2019
Vermont	Severe Storms And Flooding (DR-4445)	June 14, 2019	April 15, 2019
Vermont	Severe Storm And Flooding (DR-4474)	January 17, 2020	October 31, 2019 - November 01, 2019
West Virginia	Severe Storms, Flooding, Landslides, And Mudslides (DR-4455)	August 02, 2019	June 29, 2019 - June 30, 2019
Wisconsin	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4459)	August 27, 2019	July 18, 2019 - July 20, 2019