



Note: *The draft you are looking for begins on the next page.*

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This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and pubs for filing. We incorporate all significant changes to forms posted with this coversheet. However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions are subject to OMB approval before they can be officially released, so we post drafts of them until they are approved. Drafts of instructions and pubs usually have some additional changes before their final release. Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). Also see [IRS.gov/Forms](https://www.irs.gov/Forms).

Most forms and publications have a page on IRS.gov: [IRS.gov/Form1040](https://www.irs.gov/Form1040) for Form 1040; [IRS.gov/Pub501](https://www.irs.gov/Pub501) for Pub. 501; [IRS.gov/W4](https://www.irs.gov/W4) for Form W-4; and [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA) for Schedule A (Form 1040), for example, and similarly for other forms, pubs, and schedules for Form 1040. When typing in a link, type it into the address bar of your browser, not a Search box on IRS.gov.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or pubs at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). Include “NTF” followed by the form or pub number (for example, “NTF1040”, “NTFW4”, “NTF501, etc.) in the body of the message to route your message properly. We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product, but we will review each “NTF” message. If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Qualified 2019 Disaster Retirement Plan Distributions and Repayments

2024

Department of the Treasury
Internal Revenue Service

Attach to 2024 Form 1040, 1040-SR, or 1040-NR.
Go to www.irs.gov/Form8915D for instructions and the latest information.
For coronavirus-related distributions, see Form 8915-F.

Attachment
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2024 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 Qualified Disaster Distributions for the Puerto Rico Earthquakes (DR-4473-PR) Disaster From Retirement Plans (Other Than IRAs)

1a	Enter the amount, if any, from your 2023 Form 8915-D, line 6	1a	
b	Enter the amount, if any, from your 2023 Form 8915-D, line 1	1b	
2a	Subtract line 1b from line 1a. If zero or less, enter -0-. This is your excess repayment from 2023	2a	
b	Enter the amount from line 2a that you have already carried back to a prior year	2b	
3	Subtract line 2b from line 2a		3
4	Enter the total amount of any repayments you made for 2024. See instructions. Don't use this form to report repayments of qualified disaster distributions for disasters other than the Puerto Rico Earthquakes (DR-4473-PR) disaster		4
5	Add lines 3 and 4. This amount can be carried back to a prior year to reduce the amount subject to tax in that year. See instructions		5

Part II Qualified Disaster Distributions for the Puerto Rico Earthquakes (DR-4473-PR) Disaster From Traditional, SEP, SIMPLE, and Roth IRAs

6a	Enter the amount, if any, from your 2023 Form 8915-D, line 13	6a	
b	Enter the amount, if any, from your 2023 Form 8915-D, line 8	6b	
7a	Subtract line 6b from line 6a. If zero or less, enter -0-. This is your excess repayment from 2023	7a	
b	Enter the amount from line 7a that you have already carried back to a prior year	7b	
8	Subtract line 7b from line 7a		8
9	Enter the total amount of any repayments you made for 2024. See instructions. Don't use this form to report repayments of qualified disaster distributions for disasters other than the Puerto Rico Earthquakes (DR-4473-PR) disaster		9
10	Add lines 8 and 9. This amount can be carried back to a prior year to reduce the amount subject to tax in that year. See instructions		10

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.