

***Caution: DRAFT FORM***

This is an advance proof copy of an IRS tax form. It is subject to change and OMB approval before it is officially released. You can check the scheduled release date on our web site ([www.irs.gov](http://www.irs.gov)).

If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

## 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 Total Distributions From All Retirement Plans (Including IRAs)

Complete this part only if you have qualified hurricane distributions for 2006 and the total of your qualified hurricane distributions for 2005, if any, was less than \$100,000 (see instructions).

Complete lines 1 through 5 of one column  
before going to the next column

	(a) Total distributions for 2006	(b) Qualified distributions (see instructions)	(c) Allocation of column (b) (see instructions)
1 Enter in columns (b) and (c) the amount, if any, from your 2005 Form 8915, line 4, column (b). If this amount is \$100,000 or more, <b>do not</b> complete this part, you have no qualified hurricane distributions for 2006 . . . . .			
2 Distributions from retirement plans . . . . .			
3 Distributions from traditional, SEP, and SIMPLE IRAs . . . . .			
4 Distributions from Roth IRAs . . . . .			
5 Totals. Add lines 1 through 4 in columns (a) and (b). Complete column (c) only if line 5, column (b), is more than \$100,000 . . . . .			100,000 00
6 Subtract line 1 (in columns (b) and (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 amount on line 6, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return . . . . .		<b>7</b>	

### Part II Qualified Hurricane Distributions From Retirement Plans (other than IRAs)

8 Did you enter an amount on line 2, column (b)? <input type="checkbox"/> <b>No.</b> Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> <b>Yes.</b> If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b) . . . . .		<b>8</b>		
9 Enter the applicable cost of distributions, if any. See instructions . . . . .		<b>9</b>		
10 Subtract line 9 from line 8 . . . . .		<b>10</b>		
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. You must check this box if you check the box on line 26. Otherwise, divide line 10 by 3.0 . . . . .		<b>11</b>		
12 Enter the amount, if any, from your 2005 Form 8915, line 9. If you checked the box on that line, enter -0- . . . . .		<b>12</b>		
13 Add lines 11 and 12 . . . . .		<b>13</b>		
14 Enter the amount, if any, from your 2005 Form 8915, line 10 . . . . .	<b>14</b>			
15 Enter the amount, if any, from your 2005 Form 8915, line 9 . . . . .	<b>15</b>			
16 Subtract line 15 from line 14. If zero or less, enter -0- . . . . .		<b>16</b>		
17 Enter the total amount of any repayments you made before filing your 2006 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions . . . . .		<b>17</b>		
18 Add lines 16 and 17 . . . . .		<b>18</b>		
19 <b>Amount subject to tax in 2006.</b> Subtract line 18 from line 13. 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>19</b>		

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

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

<b>20</b>	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> <b>Yes.</b> Go to line 21. <input type="checkbox"/> <b>No.</b> Skip lines 21 through 26, and go to line 27.		
<b>21</b>	Did you receive a qualified hurricane distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606? <input type="checkbox"/> <b>Yes.</b> Go to line 22. <input type="checkbox"/> <b>No.</b> Skip lines 22 through 23, and go to line 24.		
<b>22</b>	Enter the amount, if any, from Form 8606, line 15b . . . . .	<b>22</b>	
<b>23</b>	Enter the amount, if any, from Form 8606, line 25b . . . . .	<b>23</b>	
<b>24</b>	If you completed line 3, column (c), enter that amount. Otherwise, enter the amount from line 3, column (b) . . . . .	<b>24</b>	
<b>25</b>	Add lines 22, 23, and 24 . . . . .	<b>25</b>	
<b>26</b>	If you elect NOT to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 25. You must check this box if you checked the box on line 11. Otherwise, divide line 25 by 3.0 . . . . .	<b>26</b>	
<b>27</b>	Enter the amount, if any, from your 2005 Form 8915, line 17. If you checked the box on that line, enter -0- . . . . .	<b>27</b>	
<b>28</b>	Add lines 26 and 27 . . . . .	<b>28</b>	
<b>29</b>	Enter the amount, if any, from your 2005 Form 8915, line 18 . . . . .	<b>29</b>	
<b>30</b>	Enter the amount, if any, from your 2005 Form 8915, line 17 . . . . .	<b>30</b>	
<b>31</b>	Subtract line 30 from line 29. If zero or less, enter -0- . . . . .	<b>31</b>	
<b>32</b>	Enter the total amount of any repayments you made before filing your 2006 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions . . . . .	<b>32</b>	
<b>33</b>	Add lines 31 and 32 . . . . .	<b>33</b>	
<b>34</b>	<b>Amount subject to tax in 2006.</b> Subtract line 33 from line 28. 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>34</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 <input type="checkbox"/>	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN _____
	Firm's name (or yours if self-employed), address, and ZIP code <input type="checkbox"/>	EIN <input type="checkbox"/>	Phone no. ( ) _____