Form **8915**

Department of the Treasury
Internal Revenue Service

Qualified Hurricane Retirement Plan Distributions and Repayments

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

OMB No. 1545-0074

2006

Attachment Sequence No. 156

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, **do not** 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 sum of the amounts on lines 2 through 4 in column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return	7	

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

8 Did you enter an amount on line 2, column (b)? ☐ **No.** Skip lines 8 through 11, and go to line 12. ☐ **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 ▶ ☐ 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	11	
12 Enter the amount, if any, from your 2005 Form 8915, line 9. If you checked the box on that line, enter -0-	12	
13 Add lines 11 and 12	13	
14 Enter the amount, if any, from your 2005 Form 8915, line 10 — 14		
15 Enter the amount, if any, from your 2005 Form 8915, line 9 — 15		
16 Subtract line 15 from line 14. If zero or less, enter -0-	16	
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	17	
18 Add lines 16 and 17	18	
19 **Amount subject to tax in 2006.** 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	19	

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

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

20 Did you enter an amount on line 3, column (b), or line 4, column (b)?
- ☐ **Yes.** Go to line 21.
- ☐ **No.** Skip lines 21 through 26, and go to line 27.

21 Did you receive a qualified hurricane distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606?
- ☐ **Yes.** Go to line 22.
- ☐ **No.** Skip lines 22 through 23, and go to line 24.

22	Enter the amount, if any, from Form 8606, line 15b	22	
23	Enter the amount, if any, from Form 8606, line 25b	23	
24	If you completed line 3, column (c), enter that amount. Otherwise, enter the amount from line 3, column (b). Do not include any amounts reported on Form 8606	24	
25	Add lines 22, 23, and 24	25	
26	If you elect NOT to spread the taxable amount over 3 years, check this box ▶ ☐ 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	26	
27	Enter the amount, if any, from your 2005 Form 8915, line 17. If you checked the box on that line, enter -0-	27	
28	Add lines 26 and 27	28	
29	Enter the amount, if any, from your 2005 Form 8915, line 18 . . . 29		
30	Enter the amount, if any, from your 2005 Form 8915, line 17 . . . 30		
31	Subtract line 30 from line 29. If zero or less, enter -0-	31	
32	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	32	
33	Add lines 31 and 32	33	
34	**Amount subject to tax in 2006.** 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	34	

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

Please Sign Here

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

Paid Preparer's Use Only

Preparer's signature ▶		Check if self-employed ▶ ☐	Preparer's SSN or PTIN
Firm's name (or yours if self-employed), address, and ZIP code ▶		EIN ▶	
		Phone no. ( )	