

# Qualified 2019 Disaster Retirement Plan Distributions and Repayments

Department of the Treasury  
Internal Revenue Service

Go to [www.irs.gov/Form8915D](http://www.irs.gov/Form8915D) for instructions and the latest information.  
For coronavirus-related distributions, see Form 8915-F.  
Attach to 2022 Form 1040, 1040-SR, or 1040-NR.

Attachment  
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2022 Form 8915-D. See instructions. Your social security number

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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 2019 Disaster Distributions From Retirement Plans (Other Than IRAs)**

<b>1</b>	Enter the amount, if any, from your 2020 Form 8915-D, line 11. If you checked the box on that line, enter -0-		<b>1</b>
<b>2</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 11. If you checked the box on that line, enter -0-		<b>2</b>
<b>3</b>	Add lines 1 and 2.		<b>3</b>
<b>4a</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 19	<b>4a</b>	
<b>b</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 14	<b>4b</b>	
<b>5a</b>	Subtract line 4b from line 4a. If zero or less, enter -0-. This is your excess repayment from 2021	<b>5a</b>	
<b>b</b>	Enter the amount from line 5a that you have already carried back to a prior year	<b>5b</b>	
<b>6</b>	Subtract line 5b from line 5a		
<b>7</b>	Enter the total amount of any repayments you made before filing your 2022 tax return. But don't include repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified disaster distributions for disasters other than qualified 2019 disasters. See instructions		<b>7</b>
<b>8</b>	Add lines 6 and 7.		<b>8</b>
<b>9</b>	<b>Amount subject to tax in 2022.</b> Subtract line 8 from line 3. If zero or less, enter -0-. Include this amount in the total on 2022 Form 1040, 1040-SR, or 1040-NR, line 5b		<b>9</b>

**Part II Qualified 2019 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs**

<b>10</b>	Enter the amount, if any, from your 2020 Form 8915-D, line 26. If you checked the box on that line, enter -0-		<b>10</b>
<b>11</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 27. If you checked the box on that line, enter -0-		<b>11</b>
<b>12</b>	Add lines 10 and 11.		<b>12</b>
<b>13a</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 35	<b>13a</b>	
<b>b</b>	Enter the amount, if any, from your 2021 Form 8915-D, line 30	<b>13b</b>	
<b>14a</b>	Subtract line 13b from line 13a. If zero or less, enter -0-. This is your excess repayment from 2021	<b>14a</b>	
<b>b</b>	Enter the amount from line 14a that you have already carried back to a prior year	<b>14b</b>	
<b>15</b>	Subtract line 14b from line 14a		
<b>16</b>	Enter the total amount of any repayments you made before filing your 2022 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified disaster distributions for disasters other than qualified 2019 disasters. See instructions		<b>16</b>
<b>17</b>	Add lines 15 and 16.		<b>17</b>
<b>18</b>	<b>Amount subject to tax in 2022.</b> Subtract line 17 from line 12. If zero or less, enter -0-. Include this amount in the total on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b.		<b>18</b>

<b>Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return</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. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
	Your signature _____	Date _____

<b>Paid Preparer Use Only</b>	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.



# 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).

#### What's New

**Repayments.** The repayment period for a qualified 2019 disaster distribution ends 3 years and 1 day after the distribution was received. This is particularly important if your qualified 2019 disaster distribution was received in 2019. Repayments reported on 2022 Form 8915-D can be used to reduce the income reportable on your 2019, 2020, 2021, or 2022 tax return, as applicable; if you have already filed your tax return for the year in question, you will need to amend that return.

#### Coronavirus-Related Distributions

Did you repay coronavirus-related distributions for 2022? If you did, do **not** use 2022 Form 8915-D to report those repayments. Use Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments, instead. We have retired Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments, which you used to report coronavirus-related distributions and repayments in 2020.

#### Purpose of Form

Use 2022 Form 8915-D to report income from qualified 2019 disaster distributions made in 2020 or 2021 that you have spread over 3 years and to report repayments of qualified 2019 disaster distributions made for 2022.

For repayments of distributions for qualified 2018 or 2020 and, if relevant legislation is enacted, 2021 and later, disasters, see Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments, and Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments, respectively, and their instructions.

**Note.** Repayments of and income from distributions from retirement plans (other than IRAs) are reported in Part I, and repayments of and income from distributions from IRAs are reported in Part II.



For details on qualified 2019 disaster distributions, see the 2019, 2020, and 2021 Instructions for Form 8915-D.

#### Who Must File

File 2022 Form 8915-D if either of the following applies.

- You received in 2020 or 2021 a qualified 2019 disaster distribution that you are including in income in equal amounts over 3 years.
- You made a repayment for 2022 of a qualified 2019 disaster distribution.

#### When and Where To File

File 2022 Form 8915-D with your 2022 Form 1040, 1040-SR, or 1040-NR. If you are not required to file an income tax return but are required to file 2022 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 IRS at the same time and place you would otherwise file 2022 Form 1040, 1040-SR, or 1040-NR.

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

#### 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 listed in [Table 1](#) at the end of these instructions.

##### 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 elected, you could have included the entire distribution in your income in the year of the distribution. If more than one distribution was made during the year, you must have treated all distributions for that year the same way. Any repayments made before you file your return, by the due date (including extensions), and within the 3-year period for making the repayment reduce the amount of the distribution included in your income.

Also, 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.



*If a taxpayer who spread over 3 years a qualified 2019 disaster distribution received in 2021 for the Puerto Rico Earthquakes (DR-4473-PR) disaster dies in 2022, 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. Include the remainder in the line 3 and/or line 12 totals, as applicable, of your 2022 Form 8915-D.*

#### Repayment of a Qualified 2019 Disaster Distribution



*An amount paid more than 3 years and 1 day after the distribution was received cannot be treated as a repayment. For example, if your qualified 2019 disaster distribution was received on October 4, 2019, and you chose to repay the distribution, the repayment must be made before October 5, 2022. Also, if your qualified 2019 disaster distribution was received on May 25, 2020 or May 25, 2021, and you choose to repay the distribution, the repayment must be made before May 26, 2023 or May 26, 2024, respectively.*

Do not use this form to report repayments of qualified disaster distributions for disasters other than qualified 2019 disasters. See Form 8915-C, Qualified 2018 Disaster Retirement Plan Distributions and Repayments; and Form 8915-F, Qualified

Disaster Retirement Plan Distributions and Repayments, respectively, and their instructions, as applicable.

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

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 2022 Form 8915-D any repayments you make before filing your 2022 return. See [Amending Form 8915-D](#), later, for information on the years to which repayments made at other times can apply.

**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.

**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.

## 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.

Depending on when a repayment is made, you may need to file an amended tax return to refigure your taxable income.

Include on 2022 Form 8915-D any repayments you made before filing your 2022 tax return. Do not include on your 2022 Form 8915-D any repayments you made later than the due date (including extensions) for filing that 2022 return.

If you make a repayment after timely filing your 2022 tax return but by the due date of that 2022 return (including extensions), include the repayment on your amended 2022 Form 8915-D.

If you make the repayment after the due date of your 2022 return (including extensions) but before you timely file your 2023 return, include the repayment on your 2023 Form 8915-D if you have qualified 2019 disaster distributions made in 2020 or 2021. In addition:

- You may file an amended 2020 or 2021 Form 8915-D, as applicable, if you received a qualified 2019 disaster distribution

in 2020 or 2021 and you elected on your original 2020 or 2021 Form 8915-D to include all of your qualified 2019 disaster distributions in income in 2020 or 2021, as applicable, instead of over 3 years; or

- You may file an amended 2020, 2021, or 2022 Form 8915-D, as applicable, if you received a qualified 2019 disaster distribution in 2020 or 2021 and you spread it in income over 3 years.

**Carrybacks.** Follow *Step 1* and *Step 2* below when carrying back amounts. These steps are followed by examples.

**Step 1. Determine the line(s) to use.** If the original distribution was not an IRA distribution and you are carrying an excess repayment back to:

- 2019, include the carried back amount on 2019 Form 8915-D, line 10;
- 2020, include the carried back amount on 2020 Form 8915-D, line 17;
- 2021, include the carried back amount on 2021 Form 8915-D, line 18; and/or
- 2022, include the carried back amount on 2022 Form 8915-D, line 7.

If the original distribution was an IRA distribution and you are carrying an excess repayment back to:

- 2019, include the carried back amount on 2019 Form 8915-D, line 18;
- 2020, include the carried back amount on 2020 Form 8915-D, line 32;
- 2021, include the carried back amount on 2021 Form 8915-D, line 34; and/or
- 2022, include the carried back amount on 2022 Form 8915-D, line 16.

**Step 2. Add this sentence.** Write "\$\_\_\_\_\_ carryback from [enter here the year the excess carryback occurred] Form 8915-D" on the dotted line to the left of the line on which you are including the carried back amount.

**Example 1.** You received a qualified 2019 disaster distribution from your traditional IRA in the amount of \$90,000 on May 11, 2020. You elected to recognize in 2020 all the income from the distribution. On May 3, 2022, you make a repayment of \$45,000. For 2022, the entire \$45,000 is an excess repayment on your 2022 Form 8915-D, as you have no income from qualified 2019 disaster distributions to report for 2022 and the repayment was made before the 3-year period for repayment of the distribution ended. You carry the entire \$45,000 back to 2020. You enter \$45,000 on your amended 2020 Form 8915-D, line 32. On the dotted line to the left of line 32, you write "\$45,000 carryback from 2022 Form 8915-D."

**Example 2.** You received a qualified 2019 disaster distribution from your traditional IRA in the amount of \$90,000 on May 10, 2019. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2019, 2020, and 2021). On May 3, 2022, you make a repayment of \$65,000. For 2022, the entire \$65,000 is an excess repayment on your 2022 Form 8915-D, as you have no income from qualified 2019 disaster distributions to report for 2022. You carry \$30,000 of the excess back to 2021, \$30,000 of the excess back to 2020, and \$5,000 of the excess back to 2019. You enter \$30,000 on your amended 2019 Form 8915-D, line 18, and on your amended 2020 Form 8915-D, line 32; and \$5,000 on your amended 2021 Form 8915-D, line 34. On the dotted line to the left of these lines, you write "\$30,000 excess repayment from 2022 Form 8915-D" on the 2019 and 2020 forms and "\$5,000 excess repayment from 2022 Form 8915-D" on the 2021 form.

## 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.

**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 that 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.

**Write at the top of page 1.** Write, at the top of page 1 of your 2022 Form 8915-D, the full name of each of your qualified 2019 disasters for which you are reporting income from or for which you are repaying a qualified 2019 disaster distribution on your 2022 Form 8915-D. Include the state, territory, or tribal government and the FEMA DR number in [Table 1](#). For example, you would enter "Cahuilla Band of Indians (DR-4423)."

### Part I—Qualified 2019 Disaster Distributions From Retirement Plans (Other Than IRAs)

Complete Part I if any of the following apply.

- You had an amount on your 2021 Form 8915-D, line 11, and you did not check the box on that line.
- You had an amount on your 2020 Form 8915-D, line 11, and you did not check the box on that line.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 10 of 2021 Form 8915-D.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 10 of 2020 Form 8915-D.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 8 of 2019 Form 8915-D.

**Line 5b.** Enter the amount from line 5a that you have already carried back to a prior year.

**Example.** You received a qualified 2019 disaster distribution from your 401(k) plan in the amount of \$90,000 on January 15, 2020. This is the only qualified 2019 disaster distribution you have ever received. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). You did not make a repayment until November 10, 2021, when you made a repayment of \$40,000. On your 2021 Form 8915-D, you enter totals of \$40,000 on line 19 and \$30,000 on line 14. On December 1, 2022, you filed an amended 2020 return carrying back the excess repayment of \$10,000 (\$40,000 – \$30,000) to line 17 of your 2020 Form 8915-D and wrote "\$10,000 excess repayment from 2021 Form 8915-D" on the dotted line to the left of line 17. You transfer the amounts on lines 19 and 14 of your 2021 Form 8915-D to your 2022 Form 8915-D, entering \$40,000 on line 4a and \$30,000 on line 4b of your 2022 Form 8915-D. You entered \$10,000 on line 5a of your 2022 Form 8915-D. Because you have already carried back the full \$10,000, you would include \$10,000 on 2022 Form 8915-D, line 5b.

**Line 7.** 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 7 the amount of any repayments you made before filing your 2022 return. Do not include any repayments

made later than the due date (including extensions) for that return or any repayments of nontaxable amounts. If the distribution was made in 2020 or 2021, and your total repayment on 2022 Form 8915-D, line 8, is more than the amount on 2022 Form 8915-D, line 3, the excess can be carried back to your 2020 or 2021 Form 8915-D, as applicable. If the distribution was made in 2019 and the repayment, which you are reporting on your 2022 Form 8915-D, was made in 2022 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2019, 2020, or 2021 Form 8915-D, as applicable. Repayments made after the due date of your 2022 return (including extensions) but before the due date of your 2023 return (including extensions) will generally be reported on your 2023 Form 8915-D if the distribution was made in 2020 or 2021. 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 March 20, 2021, from your 401(k) plan. You had an economic loss due to the Puerto Rico Earthquakes. On April 3, 2023, you repay \$30,000 to an IRA. You file your 2022 return on April 10, 2023. Because the repayment was made before you filed your 2022 return, not later than the due date (including extensions), and before your 3-year repayment period ended, you would enter the \$30,000 repayment on line 7.

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

Complete Part II if any of the following apply.

- You had an amount on your 2021 Form 8915-D, line 27, and you did not check the box on that line.
- You had an amount on your 2020 Form 8915-D, line 26, and you did not check the box on that line.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 16 of 2019 Form 8915-D.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 25 of 2020 Form 8915-D.
- You made a repayment in 2022 of qualified 2019 disaster distribution amounts from line 26 of 2021 Form 8915-D.

**Line 14b.** Enter the amount from line 14a that you have already carried back to a prior year.

**Example.** You received a qualified 2019 disaster distribution from your traditional IRA in the amount of \$90,000 on January 15, 2020. This is the only qualified 2019 disaster distribution you have ever received. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). You did not make a repayment until November 10, 2021, when you made a repayment of \$40,000. On your 2021 Form 8915-D, you enter totals of \$40,000 on line 35 and \$30,000 on line 30. On December 1, 2021, you filed an amended 2020 return carrying back the excess repayment of \$10,000 (\$40,000 – \$30,000) to line 32 of your 2020 Form 8915-D and wrote "\$10,000 excess repayment from 2021 Form 8915-D" on the dotted line to the left of line 32. You transfer the amounts on lines 35 and 30 of your 2021 Form 8915-D to your 2022 Form 8915-D, entering \$40,000 on line 13a and \$30,000 on line 13b of your 2022 Form 8915-D. You entered \$10,000 on line 14a of your 2022 Form 8915-D. Because you have already carried back the full \$10,000, you would include \$10,000 on 2022 Form 8915-D, line 14b.

**Line 16.** 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 16 the amount of any repayments you made before filing your 2022 return. Do not include any repayments made later than the due date (including extensions) for that return or any repayments of nontaxable amounts. If the distribution was made in 2020 or 2021, and your total repayment on 2022 Form 8915-D, line 17, is more than the amount on 2022 Form 8915-D, line 12, the excess can be carried back to your 2020 or 2021 Form 8915-D, as applicable. If the distribution was made in 2019 and the repayment, which you are reporting on your 2022 Form 8915-D, was made in 2022 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2019, 2020, or 2021 Form 8915-D, as applicable. Repayments made after the due date of your 2022 return (including extensions) but before the due date of your 2023 return (including extensions) will generally be reported on your 2023 Form 8915-D if the distribution was made in 2020 or 2021. 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 March 20, 2021, from your traditional IRA. You had an economic loss due to the Puerto Rico Earthquakes. On April 3, 2023, you repay \$30,000 to your traditional IRA. You file your 2022 return on April 10, 2023. Because the repayment was made before you filed your 2022 return, not later than the due date (including extensions), and before your 3-year repayment period ended, you would enter the \$30,000 repayment on line 16.

## 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.

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

<b>Disaster Area</b>	<b>Qualified 2019 Disaster</b>	<b>Date of Declaration</b>	<b>Disaster Period aka Incident Period</b>
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

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

<b>Disaster Area</b>	<b>Qualified 2019 Disaster</b>	<b>Date of Declaration</b>	<b>Disaster Period aka Incident Period</b>
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
Puerto Rico	Earthquakes (DR-4473-PR)	January 16, 2020	December 28, 2019 - July 3, 2020
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 Luiseño 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