Form **8930**

Department of the Treasury
Internal Revenue Service

Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments

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

OMB No. 1545-0074

2008

Attachment Sequence No. **164**

Name. If married, file a separate form for each spouse required to file Form 8930. 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)** (See instructions.)

Complete lines 1 through 4 of one column before going to the next column

	(a) Total distributions for 2008	**(b)** Qualified distributions (see instructions)	**(c)** Allocation of column (b) (see instructions)
1 Distributions from retirement plans			
2 Distributions from traditional, SEP, and SIMPLE IRAs . .			
3 Distributions from Roth IRAs			
4 Totals. Add lines 1 through 3 in columns (a) and (b). Complete column (c) only if line 4, column (b), is more than $100,000			100,000 00

5 If you completed column (c), enter the excess of the amount on line 4, column (a), over $100,000. Otherwise, enter the excess of the amount on line 4, column (a), over the amount on line 4, column (b). Report these distributions under the normal rules in accordance with the instructions for your tax return or, if applicable, on line 21 of this form	**5**	

Part II **Qualified Disaster Recovery Assistance Distributions From Retirement Plans (other than IRAs)**

6 If you completed line 1, column (c), enter that amount. Otherwise, enter the amount from line 1, column (b)	**6**	
7 Enter the applicable cost of distributions, if any. See instructions	**7**	
8 Subtract line 7 from line 6	**8**	
9 If you elect NOT to spread the taxable amount over 3 years, check this box ▶ ☐ and enter the amount from line 8. You must check this box if you check the box on line 17. Otherwise, divide line 8 by 3.0	**9**	
10 Enter the total amount of any repayments you made before filing your 2008 tax return. But do not include repayments made later than the due date (including extensions) for that return. See instructions	**10**	
11 **Amount subject to tax in 2008.** Subtract line 10 from line 9. 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	**11**	

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

Part III Qualified Disaster Recovery Assistance Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

12 Did you receive a qualified disaster recovery assistance distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606?

☐ **Yes.** Go to line 13. ☐ **No.** Skip lines 13 and 14, and go to line 15.

13	Enter the amount, if any, from Form 8606, line 15b	13	
14	Enter the amount, if any, from Form 8606, line 25b	14	
15	If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b). Do not include any amounts reported on Form 8606	15	
16	Add lines 13, 14, and 15	16	
17	If you elect NOT to spread the taxable amount over 3 years, check this box ▶ ☐ and enter the amount from line 16. You must check this box if you checked the box on line 9. Otherwise, divide line 16 by 3.0	17	
18	Enter the total amount of any repayments you made before filing your 2008 tax return. But do not include any repayments made later than the due date (including extensions) for that return. See instructions	18	
19	**Amount subject to tax in 2008.** Subtract line 18 from line 17. 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	19	

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

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in a Midwestern Disaster Area

Complete this section only if you received a qualified distribution (as defined in the instructions) that you repaid, in whole or in part, before March 4, 2009.

20 Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on Form 8606?

☐ **Yes.** Complete lines 21 through 25 only if you had qualified distributions not required to be reported on Form 8606.

☐ **No.** Go to line 21.

21	Enter the total amount of qualified distributions you received for the purchase or construction of a main home. Do not include any amounts reported on Form 8606. Also, do not include any distributions you reported on line 6 or line 15. See instructions	21	
22	Enter the applicable cost of distributions, if any. See instructions	22	
23	Subtract line 22 from line 21	23	
24	Enter the total amount of any repayments you made before March 4, 2009. Do not include any repayments treated as qualified rollovers on Form 8606. See instructions	24	
25	**Taxable amount.** Subtract line 24 from line 23	25	

- If the distribution is from an IRA, include this amount in the total on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.
- If the distribution is from a retirement plan (other than an IRA), include this amount in the total on Form 1040, line 16b; Form 1040A, line 12b; or Form 1040NR, line 17b.

Note: *You may be subject to an additional tax on the amount on line 25. See instructions.*

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's Use Only

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