



# 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 2020. Repayments reported on 2023 Form 8915-D can be used to reduce the income reportable on your 2020, 2021, 2022, or 2023 tax return, as applicable; if you have already filed your tax return for the year in question, you will need to amend that return.

**Eligible retirement plans.** Roth SEP and Roth SIMPLE IRAs have been added to the list of eligible retirement plans as of January 1, 2023. See [Eligible retirement plan](#), later, for details.

#### Coronavirus-Related Distributions

Did you repay coronavirus-related distributions for 2023? If you did, do **not** use 2023 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 2023 Form 8915-D to report income from qualified 2019 disaster distributions made in 2021 that you have spread over 3 years and to report repayments of qualified 2019 disaster distributions made for 2023.

For repayments of distributions for qualified 2018, or 2020 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 2023 Form 8915-D if either of the following applies.

- You received in 2021 a qualified 2019 disaster distribution that you are including in income in equal amounts over 3 years.
- You made a repayment for 2023 of a qualified 2019 disaster distribution.

#### When and Where To File

File 2023 Form 8915-D with your 2023 Form 1040, 1040-SR, or 1040-NR. If you are not required to file an income tax return but are required to file 2023 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 2023 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.

## 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 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.

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 2023 Form 8915-D any repayments you make before filing your 2023 return, but only if the repayments are made within the 3-year repayment period for the distribution. See [Amending Form 8915-D](#), later, for information on the years to which repayments 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.** For tax year 2023, 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, traditional SEP, traditional SIMPLE, Roth, Roth SEP, or Roth SIMPLE IRA.



Prior to January 1, 2023, traditional SEP and traditional SIMPLE IRAs were simply called SEP and SIMPLE IRAs; and Roth SEP and Roth SIMPLE IRAs didn't exist. In 2023, the term "traditional" was added to the SEP and SIMPLE IRA name to distinguish them from Roth SEP and Roth SIMPLE IRAs, which were introduced in section 601 of the Secure 2.0 Act of 2022 and effective beginning January 1, 2023.

## 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 2023 Form 8915-D any repayments you made before filing your 2023 tax return. Do not include on your 2023 Form 8915-D any repayments you made later than the due date (including extensions) for filing that 2023 return or after the end of the 3-year repayment period for your distribution.

If you make a repayment after timely filing your 2023 tax return but by the due date of that 2023 return (including extensions), include the repayment on your amended 2023 Form 8915-D.

If you make the repayment after the due date of your 2023 return (including extensions) but before you timely file your 2024 return, include the repayment on your 2024 Form 8915-D if you have qualified 2019 disaster distributions made in 2021. In addition:

- You may file an amended 2021 Form 8915-D, as applicable, if you received a qualified 2019 disaster distribution in 2021 and you elected on your original 2021 Form 8915-D to include all of your qualified 2019 disaster distributions in income in 2021, as applicable, instead of over 3 years; or
- You may file an amended 2021, 2022, or 2023 Form 8915-D, as applicable, if you received a qualified 2019 disaster distribution in 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:

- 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;
- 2022, include the carried back amount on 2022 Form 8915-D, line 7; and/or
- 2023, include the carried back amount on 2023 Form 8915-D, line 5.

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

- 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;
- 2022, include the carried back amount on 2022 Form 8915-D, line 16; and/or
- 2023, include the carried back amount on 2023 Form 8915-D, line 12.

**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, 2021. You elected to recognize in 2021 all the income from the distribution. On May 3, 2023, you make a repayment of \$45,000. For 2023, the entire \$45,000 is an excess repayment on your 2023 Form 8915-D, as you have no income from qualified 2019 disaster distributions to report for 2023 and the repayment was made before the 3-year period for repayment of the distribution ended. You carry the entire \$45,000 back to 2021. You enter \$45,000 on your amended 2021 Form 8915-D, line 34. On the dotted line to the left of line 34, you write "\$45,000 carryback from 2023 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, 2020. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). On May 3, 2023, you make a repayment of \$65,000. For 2023, the entire \$65,000 is an excess repayment on your 2023 Form 8915-D, as you have no income from qualified 2019 disaster distributions to report for 2023. You carry \$30,000 of the excess back to 2022, \$30,000 of the excess back to 2021, and \$5,000 of the excess back to 2020. You enter \$30,000 on your amended 2020 Form 8915-D, line 32, and on your amended 2021 Form 8915-D, line 34; and \$5,000 on your amended 2022 Form 8915-D, line 16. On the dotted line to the left of these lines, you write "\$30,000 excess repayment from 2023 Form 8915-D" on the 2020 and 2021 forms and "\$5,000 excess repayment from 2023 Form 8915-D" on the 2022 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 2023 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 2023 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 made a repayment in 2023 of qualified 2019 disaster distribution amounts from line 10 of 2021 Form 8915-D.
- You made a repayment in 2023 of qualified 2019 disaster distribution amounts from line 10 of 2020 Form 8915-D.

**Line 3b.** Enter the amount from line 3a 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, 2022, when you made a repayment of \$40,000. On your 2022 Form 8915-D, you enter totals of \$40,000 on line 17 and \$30,000 on line 12. On December 1, 2023, you filed an amended 2021 return carrying back the excess repayment of \$10,000 (\$40,000 – \$30,000) to line 18 of your 2021 Form 8915-D and wrote "\$10,000 excess repayment from 2022 Form 8915-D" on the dotted line to the left of line 18. You transfer the amounts on lines 8 and 3 of your 2022 Form 8915-D to your 2023 Form 8915-D, entering \$40,000 on line 2a and \$30,000 on line 2b of your 2023 Form 8915-D. You entered \$10,000 on line 3a of your 2023 Form 8915-D. Because you have already carried back the full \$10,000, you would include \$10,000 on 2023 Form 8915-D, line 3b.

**Line 5.** 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 5 the amount of any repayments you made before filing your 2023 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 2021, and your total repayment on 2023 Form 8915-D, line 6, is more than the amount on 2023 Form 8915-D, line 1, the excess can be carried back to your 2021 or 2022 Form 8915-D, as applicable. If the distribution was made in 2020 and the repayment, which you are reporting on your 2023 Form 8915-D, was made in 2023 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2020, 2021, or 2022 Form 8915-D, as applicable. Repayments made after the due date of your 2023 return (including

extensions) but before the due date of your 2024 return (including extensions) will generally be reported on your 2024 Form 8915-D if the distribution was made in 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 May 20, 2021, from your 401(k) plan. You had an economic loss due to the Puerto Rico Earthquakes. On April 3, 2024, you repay \$30,000 to an IRA. You file your 2023 return on April 10, 2024. Because the repayment was made before you filed your 2023 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 5.

## 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 made a repayment in 2023 of qualified 2019 disaster distribution amounts from line 25 of 2020 Form 8915-D.
- You made a repayment in 2023 of qualified 2019 disaster distribution amounts from line 26 of 2021 Form 8915-D.

**Line 10b.** Enter the amount from line 10a 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, 2022, when you made a repayment of \$40,000. On your 2022 Form 8915-D, you enter totals of \$40,000 on line 17 and \$30,000 on line 12. On December 1, 2023, you filed an amended 2021 return carrying back the excess repayment of \$10,000 (\$40,000 – \$30,000) to line 34 of your 2021 Form 8915-D and wrote “\$10,000 excess repayment from 2022 Form 8915-D” on the dotted line to the left of line 34. You transfer the amounts on lines 17 and 12 of your 2022 Form 8915-D to your 2023 Form 8915-D, entering \$40,000 on line 9a and \$30,000 on line 9b of your 2023 Form 8915-D. You entered \$10,000 on line 10a of your 2023 Form 8915-D. Because you have already carried back the full \$10,000, you would include \$10,000 on 2023 Form 8915-D, line 10b.

**Line 12.** 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 12 the amount of any repayments you made before filing your 2023 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 2021, and your total repayment on 2023 Form 8915-D, line 13, is more than the amount on 2023 Form 8915-D, line 8, the excess can be carried back to your 2021 or 2022 Form 8915-D, as applicable. If the distribution was made in 2020 and the repayment, which you are reporting on your 2023 Form 8915-D, was made in 2023 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2020, 2021, or 2022 Form 8915-D, as applicable. Repayments made after the due date of your 2023 return (including extensions) but before the due date of your 2024 return (including extensions) will generally be reported on your 2024 Form 8915-D if the distribution was made in 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 May 20, 2021, from your traditional IRA. You had an economic loss due to the Puerto Rico Earthquakes. On April 3, 2024, you repay \$30,000 to your traditional IRA. You file your 2023 return on April 10, 2024. Because the repayment was made before you filed your 2023 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 12.

## 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              |