



***Caution: The form, instruction, or publication you are looking for begins on the next page. But first see the important information below.***

This 2018 form, instruction, or publication is being revised to reflect legislation enacted December 20, 2019. The updated revision will be posted here as soon as possible with a February or March 2020 revision date added to it. The most recently issued final revision that will soon be replaced begins on the next page.

Several provisions that had expired or did not apply for 2018, particularly those related to disasters, now apply for 2018 due to the December legislation. You may therefore want to amend your 2018 return. You may want to wait until after 2019 returns are due, April 15, 2020, to file an amended return for 2018. For more information, see [IRS.gov/Extenders](https://www.irs.gov/Extenders), [IRS.gov/FormsUpdates](https://www.irs.gov/FormsUpdates), and [IRS.gov/Forms](https://www.irs.gov/Forms).

Early release drafts of forms and instructions (and some pubs), including upcoming 2018 updated revisions, are posted before the final release at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) (note that they remain there after the final release is posted). The most recently issued final revision of forms, instructions, and publications is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms), and at [IRS.gov/AllForms](https://www.irs.gov/AllForms), which has revisions for all years each form, instruction, or pub has been issued.

Almost every form and publication has a page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040 or 1040-SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). (If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.) Note that instructions and publications are available from these pages in PDF for printing, HTML for viewing online, and in many cases, in eBook format for mobile viewing (see [IRS.gov/eBook](https://www.irs.gov/eBook) for details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormComments](https://www.irs.gov/FormComments). All information about forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

**Qualified 2017 Disaster Retirement Plan Distributions and Repayments**

Department of the Treasury  
Internal Revenue Service

▶ Go to [www.irs.gov/Form8915B](http://www.irs.gov/Form8915B) for instructions and the latest information.  
▶ Attach to 2018 Form 1040 or 2018 Form 1040NR.

Name. If married, file a separate form for each spouse required to file 2018 Form 8915B. 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. If you have a foreign address, also complete the spaces below (see instructions). If this is an amended return, check here   
Foreign country name Foreign province/state/county Foreign postal code

**Part I Total Distributions From All Retirement Plans (Including IRAs)**

**Before you begin:**

- Complete this part only if you have qualified 2017 disaster distributions in 2018 and the total of your qualified 2017 disaster distributions in 2017, if any, for the type of qualified 2017 disaster distribution(s) (hurricanes or wildfires) made in 2018 was less than \$100,000. See instructions.
- If you have both qualified hurricane distributions and qualified wildfire distributions in 2018, see *Worksheet 2* in the instructions to figure the amounts for column (b).

Complete line 1 first. Then complete lines 2 through 5 of one column before going to the next column.		(a) Total distributions in 2018	(b) Qualified 2017 disaster distributions (see instructions)	(c) Allocation of column (b) (see instructions)
1	Enter in columns (b) and (c) the amount described below for your situation. • If you did not file 2017 Form 8915B, enter -0-. • If you filed 2017 Form 8915B, you only had one type (hurricane or wildfire) of qualified 2017 disaster distribution in both 2017 and 2018, and the type of distribution you reported on 2017 Form 8915B is different from the type you are reporting on 2018 Form 8915B, enter -0-. • If you filed 2017 Form 8915B, you only had one type (hurricane or wildfire) of qualified 2017 disaster distribution in both 2017 and 2018, and the type of distribution you reported on 2017 Form 8915B is the same as the type you are reporting on 2018 Form 8915B, enter the amount from your 2017 Form 8915B, line 4, column (b). • If for your 2017 Form 8915B you were required to use <i>Worksheet 2</i> in the instructions, but on your 2018 Form 8915B you only have qualified hurricane distributions or qualified wildfire distributions (but not both), enter the amount (hurricane or wildfire) from line 4 of column (X) in your <i>Worksheet 2</i> in the 2017 Form 8915B instructions for the type of qualified 2017 disaster distributions made in 2018. • If your situation is not described above, see <i>Worksheet 2</i> in the instructions. <b>If the amount you are entering in column (b) is \$100,000 or more, do not complete this part; you have no qualified 2017 disaster distributions in 2018</b>			
2	Distributions from retirement plans (other than IRAs) made in 2018			
3	Distributions from traditional, SEP, and SIMPLE IRAs made in 2018			
4	Distributions from Roth IRAs made in 2018			
5	Totals. Add lines 1 through 4 in columns (a) and (b). If line 5, column (b), is more than \$100,000 and you did not use <i>Worksheet 2</i> , you must complete column (c) and enter \$100,000 on line 5, column (c)			
6	Subtract line 1 in column (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			<b>7</b>

**Part II Qualified 2017 Disaster Distributions From Retirement Plans (Other Than IRAs)**

8	Did you enter an amount on line 2, column (b)? <input type="checkbox"/> No. Skip lines 8 through 11, and go to line 12. <input type="checkbox"/> Yes. 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 (see instructions). 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 2017 Form 8915B, 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 2017 Form 8915B, line 10	<b>14</b>		
15	Enter the amount, if any, from your 2017 Form 8915B, 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 2018 tax return. But do not include repayments made later than the due date (including extensions) for that return. If you repaid amounts that previously were reported as qualified 2016 disaster distributions in 2016 or 2017 Form 8915A, Part II, file 2018 Form 8915A to claim a repayment of those amounts. See instructions			<b>17</b>
18	Add lines 16 and 17			<b>18</b>
19	<b>Amount subject to tax in 2018.</b> Subtract line 18 from line 13. If zero or less, enter -0-. Include this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b			<b>19</b>

