

Qualified 2018 Disaster Retirement Plan Distributions and Repayments

Department of the Treasury
Internal Revenue Service

▶ Go to www.irs.gov/Form8915C for instructions and the latest information.
▶ Attach to 2018 Form 1040 or 1040NR.

Name. If married, file a separate form for each spouse required to file 2018 Form 8915-C. See instructions.

Your social security number

<p>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</p>	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

Before you begin:

- See Table 1 in the instructions for the list of qualified 2018 disasters.
- If you completed Part I of 2018 Form 8915B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments, see *Column (a)* in the 2018 Instructions for Form 8915-C to figure the amounts for Part I, column (a), below.
- If you are reporting distributions in Part I for more than one qualified 2018 disaster, see the instructions to determine whether you should use Worksheet 2 to figure the amounts to enter in Part I, column (b), below. If you must use Worksheet 2, check this box. ▶

Part I Total Distributions From All Retirement Plans (Including IRAs) (See instructions.)



A distribution can't be a qualified disaster distribution unless it is made on or after the disaster period begins.

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

	(a) Total available distributions in 2018 (see instructions)	(b) Qualified 2018 disaster distributions made in 2018 (see instructions)	(c) Allocation of column (b) (see instructions)
Disaster name _____			
Beginning date _____			
1 Distributions from retirement plans (other than IRAs). Date earliest distribution made _____			
2 Distributions from traditional, SEP, and SIMPLE IRAs Date earliest distribution made _____			
3 Distributions from Roth IRAs Date earliest distribution made _____			
4 Totals. Add lines 1 through 3 in columns (a) and (b). If you only are reporting distributions for one 2018 disaster and the total on line 4, column (b), is more than \$100,000, complete column (c). Otherwise, leave column (c) blank. See <i>Column (c)</i> in the instructions .			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 2018 Disaster 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 ▶ <input type="checkbox"/> and enter the amount from line 8 (see instructions). 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 2018 tax return. But don't include repayments made later than the due date (including extensions) for that return. Do not use this form to report repayments of qualified 2016 or 2017 disaster distributions. Instead use Form 8915A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments, or Form 8915B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments, as applicable. See instructions	10	
11 Amount subject to tax in 2018. Subtract line 10 from line 9. If zero or less, enter -0-. Include this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	11	

Before you begin: Complete 2018 Form 8606, Nondeductible IRAs, if required.

Part III Qualified 2018 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

12	Did you receive a qualified 2018 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2018 Form 8606? <input type="checkbox"/> Yes. Go to line 13. <input type="checkbox"/> No. Skip lines 13 and 14, and go to line 15.		
13	Enter the amount, if any, from 2018 Form 8606, line 15b, to the extent not reported on 2018 Form 8915B, line 22	13	
14	Enter the amount, if any, from 2018 Form 8606, line 25b, to the extent not reported on 2018 Form 8915B, line 23	14	
15	If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b), if any. Don't include on line 15 any amounts reported on 2018 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 <input type="checkbox"/> and enter the amount from line 16 (see instructions). 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 2018 tax return. But don't include any repayments made later than the due date (including extensions) for that return. Do not use this form to report repayments of qualified 2016 or 2017 disaster distributions. Instead use Form 8915A, Qualified 2016 Disaster Retirement Plan Distributions and Repayments, or Form 8915B, Qualified 2017 Disaster Retirement Plan Distributions and Repayments, as applicable. See instructions	18	
19	Amount subject to tax in 2018. Subtract line 18 from line 17. If zero or less, enter -0-. Include this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	19	

Before you begin: Complete 2018 Form 8606, Nondeductible IRAs, if required.

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas

Complete this section only if in 2018 you received a qualified distribution (as defined in the instructions) that you repaid, in whole or in part, before June 18, 2020. See instructions for allowable repayments.

Caution: A distribution can't be a qualified distribution for the purchase or construction of a main home unless it is received no more than 180 days before the disaster period begins and no more than 30 days after the disaster period ends.

Disaster name

20	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2018 Form 8606? <input type="checkbox"/> Yes. Complete lines 21 through 25 only if you also had qualified distributions not required to be reported on 2018 Form 8606; otherwise, stop here. <input type="checkbox"/> No. Go to line 21.		
21	Enter the total amount of qualified distributions you received in 2018 for the purchase or construction of a main home. Don't include any amounts reported on 2018 Form 8606. Also, don't include any distributions you reported on line 6 or line 15, or on 2018 Form 8915B, line 8 or 24, if any. 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. See instructions for allowable repayments. Don't include any repayments treated as rollovers on 2018 Form 8606. See instructions	24	
25	Taxable amount. Subtract line 24 from line 23. Include the amount on line 25 in the total on 2018 Form 1040, line 4b; or on 2018 Form 1040NR, line 17b	25	

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 Use Only	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.