

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 2019 Form 1040, 1040-SR, or 1040-NR.

2019
Attachment
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2019 Form 8915-C. 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 2018 disaster distributions in **2019** and the total of your qualified 2018 disaster distributions in **2018**, if any, for each disaster reported in **2019** is less than \$100,000. See instructions.
- See Table 1 in the instructions for the list of qualified 2018 disasters.
- 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.

Complete line 1 first. Then, complete lines 2 through 5 of one column before going to the next column.

Disaster name ►	(a) Total available distributions in 2019 (see instructions)	(b) Qualified 2018 disaster distributions made in 2019 (see instructions)	(c) Allocation of column (b) (see instructions)
1 If you are reporting only one disaster for 2019, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. • If you did not file 2018 Form 8915-C, enter -0- . • If you filed 2018 Form 8915-C, and the disaster for which you are reporting distributions on this form is different from the disaster(s) for which you reported distributions on 2018 Form 8915-C, enter -0- . • If you filed 2018 Form 8915-C, you reported distributions for only one disaster on that form, and you are reporting distributions for that same disaster on this form, enter the amount from your 2018 Form 8915-C, line 4, column (b). • If you filed 2018 Form 8915-C on which you reported distributions for more than one disaster and one of those disasters is the disaster for which you are reporting distributions on this form, enter the amount for that disaster from line 4 of column (X) in Worksheet 2 in the 2018 Form 8915-C instructions. • If your situation is not described above, see Worksheet 2 in the instructions. If you are reporting only one disaster for 2019 and the amount you are entering in column (b) is \$100,000 or more, do not complete this part; you have no qualified 2018 disaster distributions in 2019			
2 Distributions from retirement plans (other than IRAs) made in 2019			
3 Distributions from traditional, SEP, and SIMPLE IRAs made in 2019			
4 Distributions from Roth IRAs made in 2019			
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 Worksheet 2, you must complete column (c). Otherwise, leave column (c) blank. See <i>Column (c)</i> in the instructions			100,000
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 or, if applicable, on Worksheet 3, line 2, in the instructions		7	

Part II Qualified 2018 Disaster Distributions From Retirement Plans (Other Than IRAs)

8 Did you enter an amount on line 2, column (b)? <input type="checkbox"/> Yes. If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b). <input type="checkbox"/> No. Skip lines 8 through 11, and go to line 12	8
9 Enter the applicable cost of distributions, if any. See instructions	9
10 Subtract line 9 from line 8	10
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	11
12 Enter the amount, if any, from your 2018 Form 8915-C, line 9. If you checked the box on that line, enter -0-	12
13 Add lines 11 and 12	13

Part II		Qualified 2018 Disaster Distributions From Retirement Plans (Other Than IRAs) (continued)	
14	Enter the amount, if any, from your 2018 Form 8915-C, line 10	14	
15	Enter the amount, if any, from your 2018 Form 8915-C, line 9	15	
16	Subtract line 15 from line 14. If zero or less, enter -0-		16
17	Enter the total amount of any repayments you made before filing your 2019 tax return. But do not include repayments made later than the due date (including extensions) for that return. Do not use this form to report repayments of qualified 2016, 2017, or 2019 disaster distributions. See instructions		17
18	Add lines 16 and 17		18
19	Amount subject to tax in 2019. Subtract line 18 from line 13. If zero or less, enter -0-. Include this amount in the total on 2019 Form 1040 or 1040-SR, line 4d; or 2019 Form 1040-NR, line 17b		19

Before you begin: Complete 2019 Form 8606, Nondeductible IRAs, if required.

Part III		Qualified 2018 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs	
20	Did you enter an amount on line 3, column (b), or line 4, column (b)? <input type="checkbox"/> Yes. Go to line 21. <input type="checkbox"/> No. Skip lines 21 through 26, and go to line 27.		
21	Did you receive a qualified 2018 disaster distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2019 Form 8606? <input type="checkbox"/> Yes. Go to line 22. <input type="checkbox"/> No. Skip lines 22 and 23, and go to line 24.		
22	Enter the amount, if any, from 2019 Form 8606, line 15b. But if you are entering amounts here and on Form 8915-D, line 13, only enter on line 22 the amount on Form 8606, line 15b, attributable to Form 8915-C distributions. See the instructions for Form 8606, line 15b		22
23	Enter the amount, if any, from 2019 Form 8606, line 25b. But if you are entering amounts here and on Form 8915-D, line 14, only enter on line 23 the amount on Form 8606, line 25b, attributable to Form 8915-C distributions. See the instructions for Form 8606, line 25b		23
24	If you completed line 3, column (c), enter that amount. Otherwise, enter the amount from line 3, column (b), if any. Don't include on line 24 any amounts reported on 2019 Form 8606		24
25	Add lines 22, 23, and 24		25
26	If you elect not to spread the taxable amount over 3 years, check this box <input type="checkbox"/> and enter the amount from line 25 (see instructions). You must check this box if you check the box on line 11. Otherwise, divide line 25 by 3.0		26
27	Enter the amount, if any, from your 2018 Form 8915-C, line 17. If you checked the box on that line, enter -0-		27
28	Add lines 26 and 27		28
29	Enter the amount, if any, from your 2018 Form 8915-C, line 18	29	
30	Enter the amount, if any, from your 2018 Form 8915-C, line 17	30	
31	Subtract line 30 from line 29. If zero or less, enter -0-		31
32	Enter the total amount of any repayments you made before filing your 2019 tax return. But do not include repayments made later than the due date (including extensions) for that return. Do not use this form to report repayments of qualified 2016, 2017, or 2019 disaster distributions. See instructions		32
33	Add lines 31 and 32		33
34	Amount subject to tax in 2019. Subtract line 33 from line 28. If zero or less, enter -0-. Include this amount in the total on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b		34

Part IV **Qualified Distributions for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas**
 Complete this part only if, in 2019, 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 the amount to enter on line 35.

Caution: A qualified distribution for the purchase or construction of a main home must be received no later than 30 days after the disaster ends.

Disaster name ▶	Ending date ▶	Date last distribution received ▶
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35 Taxable amount. Enter the amount from Worksheet 3, line 6. <ul style="list-style-type: none"> • If the distribution is from an IRA, include this amount in the total on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b. • If the distribution is from a retirement plan (other than an IRA), include this amount in the total on 2019 Form 1040 or 1040-SR, line 4d; or 2019 Form 1040-NR, line 17b. Note: You may be subject to an additional tax on the amount on line 35. See instructions.	35
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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	
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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.