

Qualified 2017 Disaster Retirement Plan Distributions and Repayments

► Go to www.irs.gov/Form8915B for instructions and the latest information.
► Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074

2018
Attachment
Sequence No. **915**

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. 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.						
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					7	

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)		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 2017 Form 8915B, line 9. If you checked the box on that line, enter -0-		12	
13	Add lines 11 and 12		13	
14	Enter the amount, if any, from your 2017 Form 8915B, line 10	14		
15	Enter the amount, if any, from your 2017 Form 8915B, 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 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		17	
18	Add lines 16 and 17		18	
19	Amount subject to tax in 2018. 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		19	

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

Part III Qualified 2017 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 2017 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 22. <input type="checkbox"/> No. Skip lines 22 through 23, and go to line 24.		
22	Enter the amount, if any, from 2018 Form 8606, line 15b. But if you are entering amounts here and on Form 8915-C, line 13, only enter on line 22 the amount on Form 8606, line 15b, attributable to Form 8915B distributions. See the instructions for Form 8606, line 15b	22	
23	Enter the amount, if any, from 2018 Form 8606, line 25b. But if you are entering amounts here and on Form 8915-C, line 14, only enter on line 23 the amount on Form 8606, line 25b, attributable to Form 8915B 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 2018 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 2017 Form 8915B, 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 2017 Form 8915B, line 18	29	
30	Enter the amount, if any, from your 2017 Form 8915B, 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 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 III, file 2018 Form 8915A to claim a repayment of those amounts. See instructions	32	
33	Add lines 31 and 32	33	
34	Amount subject to tax in 2018. Subtract line 33 from line 28. If zero or less, enter -0-. Include this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b	34	

Part IV Qualified Distributions for the Purchase or Construction of a Main Home in Certain 2017 Disaster Areas

Caution. If you are repaying, before July 1, 2018, a qualified distribution for the purchase or construction of a main home in certain 2017 disaster areas, report the repayment on **2017** Form 8915B, Part IV. See the instructions for that form.

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.			