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/FormsUpdates, and IRS.gov/FormsUpdates, and 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 (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, and at 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; the Pub. 501 page is at IRS.gov/Pub501; the Form W-4 page is at IRS.gov/W4; and the Schedule A (Form 1040 or 1040-SR) page is at 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 for details).

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at <u>IRS.gov/FormComments</u>. All information about forms, instructions, and pubs is at <u>IRS.gov/Forms</u>.

Qualified 2016 Disaster Retirement Plan Distributions and Repayments

► Go to www.irs.gov/Form8915A for instructions and the latest information. ▶ Attach to 2018 Form 1040 or 2018 Form 1040NR.

OMB No. 1545-0074 Attachment Sequence No. 915

Department of the Treasury Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2018 Form 8915A. See instructions. Your social security number Home address (number and street, or P.O. box if mail is not delivered to your home) Apt. no. Fill in Your Address Only if You Are Filing This City, town or post office, state, and ZIP code. If you have a foreign address, also complete the If this is an amended spaces below (see instructions). Form by Itself and Not return, check here ▶ With Your Tax Return Foreign country name Foreign postal code Foreign province/state/county Part I Qualified 2016 Disaster Distributions From Retirement Plans (Other Than IRAs) 1 Enter the amount, if any, from your 2016 Form 8915A, line 9. If you checked the box on that line, 1 2 2 Enter the amount, if any, from your 2017 Form 8915A, line 11. If you checked the box on that line, enter -0-3 Add lines 1 and 2 3 4 Enter the amount, if any, from your 2017 Form 8915A, line 18 5 Enter the amount, if any, from your 2017 Form 8915A, line 13... 6 Subtract line 5 from line 4. If zero or less, enter -0- . . . 6 7 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 are making repayments of amounts in 2017 Form 8915B, line 8, file 2018 Form 8915B to claim a repayment of those amounts. See 7 8 8 Add lines 6 and 7 9 Amount subject to tax in 2018. Subtract line 8 from line 3. If zero or less, enter -0-. Include 9 this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b Qualified 2016 Disaster Distributions From Traditional, SEP, SIMPLE, and Roth IRAs Enter the amount, if any, from your 2016 Form 8915A, line 17. If you checked the box on that line, enter -0-10 10 11 Enter the amount, if any, from your 2017 Form 8915A, line 26. If you checked the box on that line, enter -0-. 11 12 12 Add lines 10 and 11 13 Enter the amount, if any, from your 2017 Form 8915A, line 33 13 Enter the amount, if any, from your 2017 Form 8915A, line 28. 14 Subtract line 14 from line 13. If zero or less, enter -0-15 15 Enter the total amount of any repayments you made before filing your 2018 tax return. But do not include 16 repayments made later than the due date (including extensions) for that return. If you are making repayments of amounts in 2017 Form 8915B, line 16, file 2018 Form 8915B to claim a repayment of those amounts. See instructions 16 17 Add lines 15 and 16 17 18 Amount subject to tax in 2018. Subtract line 17 from line 12. If zero or less, enter -0-. Include this amount in the total on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b. 18 Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and Sign Here Only if You belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge. **Are Filing This Form** by Itself and Not With **Your Tax Return** Your signature Print/Type preparer's name Preparer's signature Date PTIN Check if **Paid** self-employed **Preparer** Firm's name Firm's EIN ▶ **Use Only** Firm's address ▶ Phone no.