Form **8915-C**

Qualified 2018 Disaster Retirement Plan Distributions and Repayments

▶ Go to www.irs.gov/Form8915C for instructions and the latest information.

► Attach to 2020 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2020 Form 8915-C. See instructions.

Your social security number

OMB No. 1545-0074

Department of the Treasury Internal Revenue Service

► For coronavirus-related distributions, see Form 8915-E.

Attachment Sequence No. 915

Home address Only If You Are Filing This Form by Itself and Not With Your Tax Return City, town or post office, state, and 2/P code. If you have a foreign address, also complete the spaces If this is an amended return, check here >								
## You Are Filing This Form by Itself and Not With Your Tax Return Foreign country name			Home address (number and stre	eet, or P.O. box if mail is not delivered to you	r home)		A	Apt. no.
Foreign powerestate/county Foreign province/state/county Foreign postal code	if You Are Filing This Form by Itself and Not			also complete the spaces				
Outsified 2018 disaster distributions are limited to \$100,000 per disaster. If your qualified 2018 disaster distributions available for that disaster in 2020 and should not include distributions in Part I below for that disaster. 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 ▶ ☐ Total Distributions From All Retirement Plans (including IRAs) Complete line 1 first. Then, complete lines 2 through 5 of one column before going to the next column. Caution: A 2020 distribution can't be a qualified 2018 disaster distribution unless it was made before June 17, 2020. Disaster name ▶ ☐ If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. If you didn't file 2018 or 2019 Form 8915-C, or both), and the disaster for which you are reporting distributions on this form, enter the amount from your 2019 Form 8915-C, interection of the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection of the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount 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 on which you reported distributions for more than one disaster and you are reporting distributions on this form, enter the amount on line 5, column (b). If you are reporting only one d	with	rour lax Return	Foreign country name	Foreign province/state/county	F	oreign post	al code	
Outsified 2018 disaster distributions are limited to \$100,000 per disaster. If your qualified 2018 disaster distributions available for that disaster in 2020 and should not include distributions in Part I below for that disaster. 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 ▶ ☐ Total Distributions From All Retirement Plans (including IRAs) Complete line 1 first. Then, complete lines 2 through 5 of one column before going to the next column. Caution: A 2020 distribution can't be a qualified 2018 disaster distribution unless it was made before June 17, 2020. Disaster name ▶ ☐ If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. If you didn't file 2018 or 2019 Form 8915-C, or both), and the disaster for which you are reporting distributions on this form, enter the amount from your 2019 Form 8915-C, interection of the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection of the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount from your 2019 Form 8915-C, interection in the same disaster on this form, enter the amount 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 on which you reported distributions for more than one disaster and you are reporting distributions on this form, enter the amount on line 5, column (b). If you are reporting only one d	Before	e vou beain:		I				
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	• Qu dis	alified 2018 disaster distribater totaled \$100,000, y	ou do not have qualified 20	18 disaster distributions available for				
Verify Total Distributions From All Retirement Plans (Including IRAs)	• Se	e Table 1 in the instructions	s for the list of qualified 2018 o	disasters.				
Caution: A 2020 distribution can't be a qualified 2018 disaster distribution unless it was made before June 17, 2020. Disaster name ▶ Date last distribution made ▶ 1 If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. • If you didn't file 2018 or 2019 Form 815-C, enter -0. • If you filed 2018 or 2019 Form 815-C (or both), and the disaster for which you are reporting distributions on 2018 and 2019 Form 815-C, or both, and the disaster (for which you reported distributions on 2018 and 2019 Form 8815-C, our exporting distributions on 2019 Form 8815-C, our exporting distributions on 1016 and 2019 Forms 8815-C, unter -0. • If you filed 2018 or 2019 Form 8815-C (or both), and the disaster for which you are reporting distributions on 1016 and 2019 Forms 8815-C, unter -0. • If you filed 2018 or 2019 Form 8815-C, our exported distributions for that same disaster on this form, enter the amount from your 2019 Form 8815-C, lines, column (b). • If you give a see that the amount form your 2019 Form 8815-C, lines, column (b) in worksheet 2 in the 2018 or 1016 Form 8815-C (but not both) on which you are experted distributions for more than one disaster and one of those disasters is the disaster for which you are experted distributions for more than one disaster and one of those disasters is the disaster for which you are experted distributions for more than one disaster of the 2018 or 2019 Form 815-C (but not both) on which you are experted distributions for more disaster distributions. • If your situation isn't described above, see Worksheet 2 in the instructions. • If you situation isn't described above, see Worksheet 2 in the instructions. • If you situation isn't described above, see Worksheet 2 in the instructions. • If you situation isn't described above, see Worksheet 2 in the instructions. • If you completed follows, and situations with the young the provision of the provision of the pr							er you sl	hould use
Caution: A 2020 distribution can't be a qualified 2018 disaster distribution unless it was made before June 17, 2020. Disaster name ▶	Part	Total Distribut	ions From All Retireme	nt Plans (Including IRAs)				
Disaster name ► Date last distribution made ► If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. If you didn't file 2018 or 2019 Form 8915-C, enter -0- If you filed 2018 or 2019 Form 8915-C, enter one of the disaster for which you are reporting distributions on this form is different from the disaster for which you or group distributions on the form is different from the disaster for which you reported distributions on 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 and 2019 Forms 8915-C, enter -0- If you filed 2018 or 2019 Form 8915-C plants on the form the disaster for which you reported distributions for more than one disaster and no of those disasters is the disaster for which you are reporting distributions on this form, enter the amount from your 2019 Form 8915-C, instructions, or from file 5 of column (b) in Worksheet 2 in the 2018 Form 8915-C instructions, or from file 5 of column (c) in Worksheet 2 in the 2018 Form 8915-C instructions, or from file 5 of column (g) in worksheet 2 in the 2018 Form 8915-C instructions, or from file 5 of column (b) is \$100,000 or more, do not complete this part; you have no qualified 2018 disaster distributions in 2020 Distributions from retirement plans (other than IRAs) made in 2020 Distributions from Roth IRAs made in 2020 Totals, Add lines 1 through 4 in columns (a) and (b). If line 5, column (a), over the amount on line 6, column (c) blank. See Column (c) in the instructions Subtract line 1 in column (b) from \$100,000 If you completed column (c) from \$100,000 Totals, Add lines 1 through 4 in column (b) from \$100,000 Column (c), Otherwise, enter the excess of the amount on	Comp	lete line 1 first. Then, com	plete lines 2 through 5 of on	e column before going to the next co	olumn.			
If you are reporting only one disaster for 2020, enter in columns (b) and (c) the amount described below for your situation. Otherwise, see Worksheet 2 in the instructions. If you didn't file 2018 or 2019 Form 8915-C, enter -0. If you filed 2018 or 2019 Form 8915-C, or both), and the disaster for which you are reporting distributions on this form is different from the disaster(s) for which you reported distributions on 2019 and 2019 Forms 8915-C, enter -0. If you filed 2018 and 2019 Forms 8915-C, enter -0. If you filed 2018 and 2019 Forms 8915-C, enter -0. If you filed 2018 and 2019 Forms 8915-C, center -0. If you filed 2018 and 2019 Forms 8915-C, center -0. If you filed 2018 are disaster on this form, enter the amount from your 2019 Form 8915-C, line to, column (b). If you filed 2018 or 2019 Form 8915-C (lout not both) on which you reported distributions for more than one disaster and menount from your 2019 Form 8915-C, lines (column (b) one disaster or which you are reporting distributions on this form, enter the amount for that disaster from line 4 of column (k) in Worksheet 2 in the 2018 Form 8915-C instructions, or from line 5 of column (k) in Worksheet 2 in the 2018 Form 8915-C instructions, or from line 5 of column (k) in Worksheet 2 in the 2018 Form 8915-C instructions, or from line 5 of column (k) in Worksheet 2 in the 2019 Form 8915-C instructions, or from line 5 of column (b) is flow of disaster of the solutions of the same of	before June 17, 2020.				Total distributions	Qualifie disa	ed 2018 ster	Allocation of column (b)
described below for your situation. Otherwise, see Worksheet 2 in the instructions. • If you didn't file 2018 or 2019 Form 8915-C, enter -0 • If you filed 2018 or 2019 Form 8915-C (both), and the disaster for which you are reporting distributions on 2018 and 2019 Forms 8915-C, onter -0 • If you filed 2018 and 2019 Forms 8915-C, you reported distributions for only one disaster (the same disaster) on those forms, and you are reporting distributions for 2019 Form 8915-C, you reported distributions for that same disaster on this form, enter the amount from your 2019 Form 8915-C, line 5, column (b). • If you filed 2018 or 2019 Form 8915-C (but not both) 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 (b) in Worksheet 2 in the 2018 Form 8915-C instructions, or from line 5 of column (X) in Worksheet 2 in the 2018 Form 8915-C instructions, or from line 5 of column (X) in Worksheet 2 in the 2019 Form 8915-C instructions, or from line 5 of column (X) in Worksheet 2 in the 2019 Form 8915-C instructions, whichever is applicable. • If your situation isn't described above, see Worksheet 2 in the instructions. If you are reporting only one disaster for 2020 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 2020 2 Distributions from traditional, SEP, and SIMPLE IRAs made in 2020 3 Distributions from Roth IRAs made in 2020 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) dother the excess of the amount on line 5, column (a), over the sum of the amounts on lines 2 through 4 in column (b) from \$100,000. 7 If you completed column (c), enter the excess of the amount on line 5, column (a), over the sum of the amoun	Date	last distribution made 🕨 _						1,
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 Column (c) in the instructions		described below for you If you didn't file 2018 of If you filed 2018 or 201 reporting distributions distributions on 2018 at If you filed 2018 and 200 (the same disaster) on disaster on this form, of If you filed 2018 or 201 for more than one disaster porting distributions column (X) in Workshee (X) in Worksheet 2 in the If you are reporting on column (b) is \$100,000 2018 disaster distributions	ar situation. Otherwise, see Wor 2019 Form 8915-C, enter -019 Form 8915-C (or both), and on this form is different from the and 2019 Forms 8915-C, enter 019 Forms 8915-C, you report those forms, and you are report the amount from your 2019 Form 8915-C (but not both) ister and one of those disaster on this form, enter the amount et 2 in the 2018 Form 8915-C ne 2019 Form 8915-C instructive scribed above, see Worksheely one disaster for 2020 and or more, do not complete itons in 2020	Vorksheet 2 in the instructions. the disaster for which you are he disaster(s) for which you reported r -0 ed distributions for only one disaster orting distributions for that same 119 Form 8915-C, line 5, column (b). on which you reported distributions is the disaster for which you are it for that disaster from line 4 of instructions, or from line 5 of column ons, whichever is applicable. et 2 in the instructions. d the amount you are entering in this part; you have no qualified				
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 Column (c) in the instructions			' '					
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 Column (c) in the instructions			* *					
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		Totals. Add lines 1 thro	ough 4 in columns (a) and (b). If line 5, column (b), is more than ust complete column (c). Otherwise,				100,000
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	6		• •					
B Did you enter an amount on line 2, column (b)? No. Skip lines 8 through 11, and go to line 12. Yes. If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b) Enter the applicable cost of distributions, if any. See instructions	7	column (c). Otherwise, lines 2 through 4 in co	enter the excess of the amount of the excess of the amount of the excess	ount on line 5, column (a), over the stributions under the normal rules is	sum of the am n accordance	nounts on with the		
No. Skip lines 8 through 11, and go to line 12. ■ 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	Part	II Qualified 2018	Disaster Distributions	From Retirement Plans (Other	r Than IRAs	s)		
 Yes. If you completed line 2, column (c), enter that amount. Otherwise, enter the amount from line 2, column (b) Enter the applicable cost of distributions, if any. See instructions	8	•						
9 Enter the applicable cost of distributions, if any. See instructions			9	t amount. Otherwise, enter the amou	nt from line 2, o	column (b)	8	
11 If you elect NOT to spread the taxable amount over 3 years, check this box ▶ □ and enter the amount from line	9							
	10	Subtract line 9 from line						
	11							

Form 89	15-C (20	020)				Page	
Part		Qualified 2018 Disaster Distributions From Retirement Plans (Ot	her Than IRA	s) (continu	ed)	-	
12	Enter	the amount, if any, from your 2018 Form 8915-C, line 9. If you checked the box	on that line, ente	r -0	12		
13	Enter	nter the amount, if any, from your 2019 Form 8915-C, line 11. If you checked the box on that line, enter -0					
14	Add li		14				
15	Enter						
		the amount, if any, from your 2019 Form 8915-C, line 13	16				
		Subtract line 16 from line 15. If zero or less, enter -0					
		the total amount of any repayments you made before filing your 2020 tax					
	repayments made later than the due date (including extensions) for that return. Don't use this form to report repayments of qualified 2016, 2017, 2019, or 2020 disaster distributions. See instructions						
		nes 17 and 18	0115		18		
19			19				
		Int subject to tax in 2020. Subtract line 19 from line 14. If zero or less, entertal on 2020 Form 1040, 1040-SR, or 1040-NR, line 5b.			20		
		egin: Complete 2020 Form 8606, Nondeductible IRAs, if required.			20		
Part		Qualified 2018 Disaster Distributions From Traditional, SEP, SIM	PLE. and Rot	h IRAs			
21	_	ou enter an amount on line 3, column (b), or line 4, column (b)?					
		es. Go to line 22.					
		5. Skip lines 22 through 27, and go to line 28.					
22		ou receive a qualified 2018 disaster distribution from a traditional, SEP, SIMPLE, o	or Roth IRA that is	s required			
	•	reported on 2020 Form 8606?		5 . 5 qu 5 u			
	□ Ye	es. Go to line 23.					
	□ N	b. Skip lines 23 and 24, and go to line 25.					
23	Enter the amount, if any, from 2020 Form 8606, line 15b. But if you are entering amounts here and on 2020						
		8915-D, line 22, or Form 8915-E, line 13, only enter on line 23 the amount					
		stable to Form 8915- C distributions. See the instructions for Form 8606, line 15b			23		
		the amount, if any, from 2020 Form 8606, line 25b. But if you are entering at					
		8915- D , line 23, or Form 8915- E , line 14, only enter on line 24 the amount					
		stable to Form 8915- C distributions. See the instructions for Form 8606, line 25b			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 25 any amounts reported on 2020 Form 8606						
	-				25 26		
		nes 23, 24, and 25		t from line	20		
	If you elect NOT to spread the taxable amount over 3 years, check this box ▶ ☐ and enter the amount from line 26 (see instructions). You must check this box if you check the box on line 11. Otherwise, divide line 26 by 3.0						
	Enter the amount, if any, from your 2018 Form 8915-C, line 17. If you checked the box on that line, enter -0						
		the amount, if any, from your 2019 Form 8915-C, line 26. If you checked the box			28 29		
		nes 27, 28, and 29			30		
31		the amount, if any, from your 2019 Form 8915-C, line 33	31				
32	Enter	the amount, if any, from your 2019 Form 8915-C, line 28	32				
33	Subtract line 32 from line 31. If zero or less, enter -0-						
34	Enter	the total amount of any repayments you made before filing your 2020 tax retu	urn. But don't in	clude any			
		ments made later than the due date (including extensions) for that return. Do		to report			
		ments of qualified 2016, 2017, 2019, or 2020 disaster distributions. See instructi	ons		34		
35		nes 33 and 34			35		
		Int subject to tax in 2020. Subtract line 35 from line 30. If zero or less, enter-					
	_	tal on 2020 Form 1040, 1040-SR, or 1040-NR, line 4b			36 Diago	tor Aross	
Part I		nution: If you are repaying, before June 18, 2020, a qualified distribution received in 2					
		ain home in a qualified 2018 disaster area, report the repayment on an amended 2018					
		urn, as applicable. See <i>Part IV</i> under <i>Specific Instructions</i> in the instructions. If the qualified distributions under Amandian Form 2015. Clim the instructions	ualified distribution	n was receive	ed in 20	17, see 2017	
		alified distributions under Amending Form 8915-C in the instructions.	mananda a -ttt	to and t- 11- 1			
_		nly if You Under penalties of perjury, I declare that I have examined this form, including according belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is					
	_	nis Form	k	•			
	Tax Return Date						
		Print/Type preparer's name Preparer's signature	Date		PTIN		
Paid		21 - F - F - F - F - F - F - F - F - F -		Check if self-employe			
Prepa		Firm's name ▶	l	Firm's EIN ▶			
Use C	nly	Firm's address ▶	Phone no.				