

Qualified 2018 Disaster Retirement Plan Distributions and Repayments

OMB No. 1545-0074

2021Attachment
Sequence No. **915**Department of the Treasury
Internal Revenue Service

- Go to www.irs.gov/Form8915C for instructions and the latest information.
- For coronavirus-related distributions, see Form 8915-F.
- Attach to 2021 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2021 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 Qualified 2018 Disaster Distributions From Retirement Plans (Other Than IRAs)

1	Enter the amount, if any, from your 2019 Form 8915-C, line 11. If you checked the box on that line, enter -0-	1	
2	Enter the amount, if any, from your 2020 Form 8915-C, line 11. If you checked the box on that line, enter -0-	2	
3	Add lines 1 and 2	3	
4a	Enter the amount, if any, from your 2020 Form 8915-C, line 19	4a	
b	Enter the amount, if any, from your 2020 Form 8915-C, line 14	4b	
5a	Subtract line 4b from line 4a. If zero or less, enter -0-. This is your excess repayment from 2020	5a	
b	Enter the amount from line 5a that you have already carried back to a prior year	5b	
6	Subtract line 5b from line 5a	6	
7	Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include repayments made later than the due date (including extensions) for that return or after the 3-year cutoff date. Don't use this form to report repayments of qualified 2017, 2019, or 2020 disaster distributions. See instructions	7	
8	Add lines 6 and 7	8	
9	Amount subject to tax in 2021. Subtract line 8 from line 3. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 5b	9	

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

10	Enter the amount, if any, from your 2019 Form 8915-C, line 26. If you checked the box on that line, enter -0-	10	
11	Enter the amount, if any, from your 2020 Form 8915-C, line 27. If you checked the box on that line, enter -0-	11	
12	Add lines 10 and 11	12	
13a	Enter the amount, if any, from your 2020 Form 8915-C, line 35	13a	
b	Enter the amount, if any, from your 2020 Form 8915-C, line 30	13b	
14a	Subtract line 13b from line 13a. If zero or less, enter -0-. This is your excess repayment from 2020	14a	
b	Enter the amount from line 14a that you have already carried back to a prior year	14b	
15	Subtract line 14b from line 14a	15	
16	Enter the total amount of any repayments you made before filing your 2021 tax return. But don't include any repayments made later than the due date (including extensions) for that return or after the 3-year cutoff date. Don't use this form to report repayments of qualified 2017, 2019, or 2020 disaster distributions. See instructions	16	
17	Add lines 15 and 16	17	
18	Amount subject to tax in 2021. Subtract line 17 from line 12. If zero or less, enter -0-. Include this amount in the total on 2021 Form 1040, 1040-SR, or 1040-NR, line 4b	18	

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

Caution: If you repaid, before June 18, 2020, a qualified distribution received in 2018 or 2019 for the purchase or construction of a main home in a qualified 2018 disaster area, report the repayment on an amended 2018 or 2019 Form 8915-C, Part IV, or an amended tax return, as applicable. See *Part III* under *Specific Instructions* in the instructions. If the qualified distribution was received in 2017, see *2017 qualified distributions under Amending Form 8915-C* in the 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 ☐ if
self-employed

PTIN

Firm's name ►

Firm's EIN ►

Firm's address ►

Phone no.