# 20**22** Instructions for Form 8915-C

#### **Qualified 2018 Disaster Retirement Plan Distributions and Repayments**

Section references are to the Internal Revenue Code unless otherwise noted.

## **General Instructions**

## **Future Developments**

For the latest information about developments related to Form 8915-C and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8915C*.

## What's New

**Repayments.** The repayment period for a qualified 2018 disaster distribution ends 3 years and 1 day after the distribution was received. This is particularly important if your qualified 2018 disaster distribution was received in 2019. Repayments reported on 2022 Form 8915-C can be used to reduce the income reportable on your 2019, 2020, 2021, or 2022 tax return, as applicable; if you have already filed your tax return for the year in question, you will need to amend that return.

## **Coronavirus-Related Distributions**

Did you repay coronavirus-related distributions for 2022? If you did, do **not** use 2022 Form 8915-C to report those repayments. Use Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments, instead. We have retired Form 8915-E, Qualified 2020 Disaster Retirement Plan Distributions and Repayments, which you used to report coronavirus-related distributions and repayments in 2020.

## **Purpose of Form**

Use 2022 Form 8915-C to report income from qualified 2018 disaster distributions made in 2020 that you have spread over 3 years and to report qualified 2018 disaster distribution repayments made in 2022 that were not included on your 2021 Form 8915-C.

For repayments of distributions for qualified 2019 or 2020 and, if relevant legislation is enacted, 2021 and later, disasters, see Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments, and Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments, respectively, and their instructions.

**Note.** Repayments of and income from distributions from retirement plans (other than IRAs) are reported in Part I, and repayments of and income from distributions from IRAs are reported in Part II.



For details on qualified 2018 disaster distributions, see the 2018, 2019, and 2020 Instructions for Form 8915-C.

## Who Must File

File 2022 Form 8915-C if either of the following applies.
You received in 2020 a qualified 2018 disaster distribution that you are including in income in equal amounts over 3 years.
You made a repayment for 2022 of a qualified 2018 disaster distribution.

## When and Where To File

File 2022 Form 8915-C with your 2022 Form 1040, 1040-SR, or 1040-NR. If you are not required to file an income tax return but are required to file 2022 Form 8915-C, fill in the address information on page 1 of Form 8915-C, sign the Form 8915-C, and send it to the IRS at the same time and place you would otherwise file 2022 Form 1040, 1040-SR, or 1040-NR.

Department of the Treasury Internal Revenue Service

The timing of your repayments will determine whether you need to file an amended return to claim them. See <u>Amending</u> <u>Form 8915-C</u>, later.

## **Qualified 2018 Disaster Distribution**

#### What 2018 Disasters Are Covered?

In order to have a qualified 2018 disaster distribution, you must have been adversely affected by a qualified 2018 disaster, that is, a disaster listed in Table 1 at the end of these instructions.

## How Is a Qualified 2018 Disaster Distribution Taxed?

Generally, a qualified 2018 disaster distribution is included in your income in equal amounts over 3 years. However, if you elected, you could have included the entire distribution in your income in the year of the distribution. If more than one distribution was made during the year, you must have treated all distributions for that year the same way. Any repayments made before you file your return, by the due date (including extensions), and within the 3-year period for making the repayment reduce the amount of the distribution included in your income.

Also, qualified 2018 disaster distributions aren't subject to the additional 10% tax (or the 25% additional tax for certain distributions from SIMPLE IRAs) on early distributions.

## Repayment of a Qualified 2018 Disaster Distribution

An amount paid more than 3 years and 1 day after the distribution was received cannot be treated as a repayment. For example, if your qualified 2018 disaster distribution was received on October 4, 2019, and you chose to repay the distribution, the repayment must be made before October 5, 2022. Also, if your qualified 2018 disaster distribution was received on May 25, 2020, and you choose to repay the distribution, the repayment must be made before May 26, 2023.

Do not use this form to report repayments of qualified disaster distributions for disasters other than qualified 2018 disasters. See Form 8915-D, Qualified 2019 Disaster Retirement Plan Distributions and Repayments, and Form 8915-F, Qualified Disaster Retirement Plan Distributions and Repayments, respectively, and their instructions, as applicable.

If you choose, you can generally repay to an <u>eligible</u> retirement plan any portion of a qualified 2018 disaster distribution that is eligible for tax-free rollover treatment. Also, you can repay a qualified 2018 disaster distribution made from a retirement plan on account of hardship. However, see <u>Exceptions</u>, later, for qualified 2018 disaster distributions you can't repay. You have 3 years from the day after the date you received the distribution to make a repayment. The amount of your repayment cannot be more than the amount of the original distribution. Amounts that are repaid are treated as a trustee-to-trustee transfer and are not included in income. Also, for purposes of the one-rollover-per-year limitation for IRAs, a repayment to an IRA is not considered a rollover.

Include on 2022 Form 8915-C any repayments you made before filing your 2022 return. See <u>Amending Form 8915-C</u>, later, for information on the years to which repayments made at other times can apply.

*Exceptions.* You cannot repay the following types of distributions.

1. Qualified 2018 disaster distributions received as a beneficiary (other than a surviving spouse).

2. Required minimum distributions.

3. Any distribution (other than from an IRA) that is one of a series of substantially equal periodic payments made (at least annually) for:

a. A period of 10 years or more,

b. Your life or life expectancy, or

c. The joint lives or joint life expectancies of you and your beneficiary.

**Eligible retirement plan.** An eligible retirement plan can be any of the following.

• A qualified pension, profit-sharing, or stock bonus plan (including a 401(k) plan).

• A qualified annuity plan.

• A tax-sheltered annuity contract.

• A governmental section 457 deferred compensation plan.

• A traditional, SEP, SIMPLE, or Roth IRA.

### Amending Form 8915-C

File Form 1040-X, Amended U.S. Individual Income Tax Return, to amend a return you have already filed. Generally, Form 1040-X must be filed within 3 years after the date the original return was filed, or within 2 years after the date the tax was paid, whichever is later.

Depending on when a repayment is made, you may need to file an amended tax return to refigure your taxable income.

Include on 2022 Form 8915-C any repayments you made before filing your 2022 tax return. Do not include on your 2022 Form 8915-C any repayments you made later than the due date (including extensions) for filing that 2022 return.

If you make the repayment after timely filing your 2022 tax return but by the due date of that 2022 return (including extensions), include the repayment on your amended 2022 Form 8915-C.

If you make the repayment after the due date of your 2022 return (including extensions) but before you timely file your 2023 return, include the repayment on your 2023 Form 8915-C if you have qualified 2018 disaster distributions made in 2020. In addition:

• You may file an amended 2020 Form 8915-C, if you received a qualified 2018 disaster distribution in 2020 and you elected on your original 2020 Form 8915-C to include all of your qualified 2018 disaster distributions in income in 2020, instead of over 3 years; or

• You may file an amended 2020, 2021, or 2022 Form 8915-C, as applicable, if you received a qualified 2018 disaster distribution in 2020 and you spread it in income over 3 years.

**Carrybacks.** Follow *Step 1* and *Step 2* below when carrying back amounts. These steps are followed by examples.

#### Step 1. Determine the line(s) to use. If the original

distribution was not an IRA distribution and you are carrying an excess repayment back to:

• 2019, include the carried back amount on 2019 Form 8915-C, line 17;

• 2020, include the carried back amount on 2020 Form 8915-C, line 18;

• 2021, include the carried back amount on 2021 Form 8915-C, line 7; and/or

• 2022, include the carried back amount on 2022 Form 8915-C, line 5.

If the original distribution was an IRA distribution and you are carrying an excess repayment back to:

• 2019, include the carried back amount on 2019 Form 8915-C, line 32;

• 2020, include the carried back amount on 2020 Form 8915-C, line 34;

• 2021, include the carried back amount on 2021 Form 8915-C, line 16; and/or

• 2022, include the carried back amount on 2022 Form 8915-C, line 12.

**Step 2. Add this sentence.** Write "\$\_\_\_\_\_ carryback from [enter here the year the excess carryback occurred] Form 8915-C" on the dotted line to the left of the line on which you are including the carried back amount.

**Example 1.** You received a qualified 2018 disaster distribution from your traditional IRA in the amount of \$90,000 on May 11, 2020. You elected to recognize in 2020 all the income from the distribution. On May 3, 2022, you make a repayment of \$45,000. You made no other repayments. For 2022, the entire \$45,000 is an excess repayment on your 2022 Form 8915-C, as you have no income from qualified 2018 disaster distributions to report for 2022 and the repayment was made before the 3-year period for repayment of the distribution ended. You carry the entire \$45,000 back to 2020. You enter \$45,000 on your amended 2020 Form 8915-C, line 34. On the dotted line to the left of line 34, you write "\$45,000 carryback from 2022 Form 8915-C."

Example 2. You received a gualified 2018 disaster distribution from your traditional IRA in the amount of \$90,000 on May 11, 2020. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). On November 19, 2022, you make a repayment of \$65,000. This repayment date is before the 3-year period for repayment of the distribution ended. You complete a 2022 Form 8915-C, applying \$30,000 of the repayment to your income from that distribution for 2022. You have a \$35,000 excess repayment for 2022. You carry \$30,000 of the excess back to 2021 and \$5,000 of the excess back to 2020. You enter \$30,000 on your amended 2021 Form 8915-C, line 16; and \$5,000 on your amended 2020 Form 8915-C, line 34. On the dotted line to the left of these lines, you write "\$30,000 excess repayment from 2022 Form 8915-C" on the 2021 form and "\$5,000 excess repayment from 2022 Form 8915-C" on the 2020 form.

## **Specific Instructions**

**Married filers.** If both you and your spouse are required to file Form 8915-C, file a separate Form 8915-C for each of you.

Name and social security number (SSN). If you file a joint return, enter only the name and SSN of the spouse whose information is being reported on that Form 8915-C.

**Foreign address.** If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for

entering the postal code and the name of the province, county, or state.

Write at the top of page 1. Write, at the top of page 1 of your 2022 Form 8915-C, the full name of each of your qualified 2018 disasters for which you are reporting income from or for which you are repaying a qualified 2018 disaster distribution on your 2022 Form 8915-C. Include the state, territory, or tribal government and the FEMA DR number in <u>Table 1</u>. For example, you would enter "Confederated Tribes of the Colville Reservation Flooding (DR-4384)."

## Part I—Qualified 2018 Disaster Distributions From Retirement Plans (Other Than IRAs)

Complete Part I if any of the following apply.

• You had an amount on your 2020 Form 8915-C, line 11, and you did not check the box on that line.

You made a repayment in 2022 of qualified 2018 disaster distribution amounts from line 10 of 2019 Form 8915-C.
You made a repayment in 2022 of qualified 2018 disaster distribution amounts from line 10 of 2020 Form 8915-C.

Line 3b. Enter the amount from line 3a that you have already carried back to a prior year.

Example. You received a qualified 2018 disaster distribution from your 401(k) retirement plan in the amount of \$90,000 on January 15, 2020. This is the only qualified 2018 disaster distribution you have ever received. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). You did not make a repayment until November 10, 2021, when you made a repayment of \$40,000. On your 2021 Form 8915-C, you enter totals of \$40,000 on line 8 and \$30,000 on line 3. On December 1, 2022, you filed an amended 2020 return carrying back the excess repayment of \$10,000 (\$40,000 -\$30,000) to line 18 of your 2020 Form 8915-C and wrote "\$10,000 excess repayment from 2021 Form 8915-C" on the dotted line to the left of line 18. You transfer the amounts on lines 8 and 3 of your 2021 Form 8915-C to your 2022 Form 8915-C, entering \$40,000 on line 2a and \$30,000 on line 2b of your 2022 Form 8915-C. You entered \$10,000 on line 3a of your 2022 Form 8915-C. Because you have already carried back the full \$10,000, you would include \$10,000 on 2022 Form 8915-C, line 3b.

Line 5. At any time during the 3-year period that begins the day after the date you received a qualified 2018 disaster distribution, you can repay any portion of the distribution to an eligible retirement plan that accepts rollover contributions. You cannot, however, repay more than the amount of the original distribution. See *Repayment of a Qualified 2018 Disaster Distribution*, earlier, for details.

Enter on line 5 the amount of any repayments you made before filing your 2022 return. Do not include any repayments made later than the due date (including extensions) for that return or any repayments of nontaxable amounts. If the distribution was made in 2020, and your total repayment on 2022 Form 8915-C, line 6, is more than the amount on 2022 Form 8915-C, line 1, the excess can be carried back to your 2020 or 2021 Form 8915-C, as applicable. If the distribution was made in 2019 and the repayment, which you are reporting on your 2022 Form 8915-C, was made in 2022 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2019, 2020, or 2021 Form 8915-C, as applicable. Repayments made after the due date of your 2022 return (including extensions) but before the due date of your 2023 return (including extensions) will generally be reported on your 2023 Form 8915-C if the distribution was made in 2020. You may have to file an amended return in certain situations. See <u>Amending Form 8915-C</u>, earlier.

**Example.** You received a \$90,000 qualified 2018 disaster distribution on June 7, 2020, from your 401(k) plan. You had an economic loss due to Hurricane Florence. On April 3, 2023, you repay \$30,000 to an IRA. You file your 2022 return on April 10, 2023. Because the repayment was made before you filed your 2022 return, not later than the due date (including extensions), and before your 3-year repayment period ended, you would enter the \$30,000 repayment on line 5.

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

Complete Part II if any of the following apply.

• You had an amount on your 2020 Form 8915-C, line 27, and you did not check the box on that line.

You made a repayment in 2022 of qualified 2018 disaster distribution amounts from line 25 of 2019 Form 8915-C.
You made a repayment in 2022 of qualified 2018 disaster

distribution amounts from line 26 of 2020 Form 8915-C.

Line 10b. Enter the amount from line 10a that you have already carried back to a prior year.

Example. You received a gualified 2018 disaster distribution from your traditional IRA in the amount of \$90,000 on January 15, 2020. This is the only qualified 2018 disaster distribution you have ever received. You chose to spread the \$90,000 over 3 years (\$30,000 in income for 2020, 2021, and 2022). You did not make a repayment until November 10, 2021, when you made a repayment of \$40,000. On your 2021 Form 8915-C, you entered totals of \$40,000 on line 17 and \$30,000 on line 12. On December 1, 2021, you filed an amended 2020 return carrying back the excess repayment of \$10,000 (\$40,000 - \$30,000) to line 34 of your 2020 Form 8915-C and wrote "\$10,000 excess repayment from 2021 Form 8915-C" on the dotted line to the left of line 34. You transfer the amounts on lines 17 and 12 of your 2021 Form 8915-C to your 2022 Form 8915-C, entering \$40,000 on line 9a and \$30,000 on line 9b of your 2022 Form 8915-C. You entered \$10,000 on line 10a of your 2022 Form 8915-C. Because you have already carried back the full \$10,000, you would include \$10,000 on 2022 Form 8915-C, line 10b.

**Line 12.** At any time during the 3-year period that begins the day after the date you received a qualified 2018 disaster distribution, you can repay any portion of the distribution to an eligible retirement plan that accepts rollover contributions. You cannot, however, repay more than the amount of the original distribution. See <u>Repayment of a Qualified 2018 Disaster</u> <u>Distribution</u>, earlier, for details.

Enter on line 12 the amount of any repayments you made before filing your 2022 return. Do not include any repayments made later than the due date (including extensions) for that return or any repayments of nontaxable amounts. If the distribution was made in 2020, and your total repayment on 2022 Form 8915-C, line 13, is more than the amount on 2022 Form 8915-C, line 8, the excess can be carried back to your 2020 or 2021 Form 8915-C, as applicable. If the distribution was made in 2019 and the repayment, which you are reporting on your 2022 Form 8915-C, was made in 2022 before the 3-year period for repayment of the distribution expired, the repayment can be carried back to your 2019, 2020, or 2021 Form 8915-C, as applicable. Repayments made after the due date of your 2022 return (including extensions) but before the due date (including extensions) of your 2023 return will generally be reported on your 2023 tax return if the distribution was made in 2020. You may have to file an amended return in certain situations. See Amending Form 8915-C, earlier.

*Example.* You received a \$90,000 qualified 2018 disaster distribution on May 20, 2020, from your traditional IRA. You had an economic loss due to Hurricane Lane. On April 3, 2023, you repay \$30,000 to your traditional IRA. You file your 2022 return on April 10, 2023. Because the repayment was made before you filed your 2022 return, not later than the due date (including extensions), and before your 3-year repayment period ended, you would enter the \$30,000 repayment on line 12.

## Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. We need this information to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax. You are required to give us this information if you made certain contributions or received certain distributions from qualified plans, including IRAs, and other tax-favored accounts. Our legal right to ask for the information requested on this form is sections 6001, 6011, 6012(a), and 6109 and their regulations. If you don't provide this information, or you provide incomplete or false information, you may be subject to penalties. You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103. However, we may give this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

#### Table 1. Qualified 2018 Disaster Areas for Form 8915-C

Wisconsin	Severe Storms, Straight-line Winds, And Flooding (DR-4383)	August 10, 2018	June 15, 2018 - June 19, 2018
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West Virginia	Severe Storms, Flooding, Landslides, And Mudslides (DR-4378)	July 12, 2018	May 28, 2018 - June 03, 2018
West Virginia	Severe Storms, Flooding, Landslides, And Mudslides (DR-4359)	April 17, 2018	February 14, 2018 - February 20, 2018
Washington	Severe Winter Storms, Straight-line Winds, Flooding, Landslides, Mudslides, Tornado (DR-4418)	March 04, 2019	December 10, 2018 - December 24, 2018
Virginia	Tropical Storm Michael (DR-4411)	December 18, 2018	October 09, 2018 - October 16, 2018
Virginia	Hurricane Florence (DR-4401)	October 15, 2018	September 08, 2018 - September 21, 2018
Vermont	Severe Storm And Flooding (DR-4380)	July 30, 2018	May 04, 2018 - May 05, 2018
Tohono O'odham Nation	Severe Storms And Flooding (DR-4409)	November 30, 2018	October 01, 2018 - October 03, 2018
Texas	Severe Storms And Flooding (DR-4416)	February 25, 2019	September 10, 2018 - November 02, 2018
Texas	Severe Storms And Flooding (DR-4377)	July 06, 2018	June 19, 2018 - July 13, 2018
South Carolina	Hurricane Florence (DR-4394)	September 16, 2018	September 08, 2018 - October 08, 2018
Pennsylvania	Severe Storms And Flooding (DR-4408)	November 27, 2018	August 10, 2018 - August 15, 2018
Oklahoma	Wildfires (DR-4373)	June 25, 2018	April 11, 2018 - April 20, 2018
Ohio	Severe Storms, Landslides, And Mudslides (DR-4360)	April 17, 2018	February 14, 2018 - February 25, 2018
Northern Mariana Islands	Super Typhoon Yutu (DR-4404)	October 26, 2018	October 24, 2018 - October 26, 2018
Northern Mariana Islands	Typhoon Mangkhut (DR-4396)	September 29, 2018	September 10, 2018 - September 11, 2018
North Carolina	Tropical Storm Michael (DR-4412)	January 31, 2019	October 10, 2018 - October 12, 2018
North Carolina	Hurricane Florence (DR-4393)	September 14, 2018	April 15, 2018 September 07, 2018 - September 29, 2018
North Carolina	Tornado And Severe Storms (DR-4364)	May 08, 2018	August 15, 2018 - August 15, 2018
New York	Severe Storms And Flooding (DR-4397)	October 01, 2018	August 13, 2018 - August 15, 2018
New Jersey	Severe Winter Storm And Snowstorm (DR-4368)	June 08, 2018	March 06, 2018 - March 07, 2018
New Hampshire	Severe Storm And Flooding (DR-4370)	June 08, 2018	March 02, 2018 - March 08, 2018
New Hampshire	Severe Winter Storm And Snowstorm (DR-4371)	June 08, 2018	March 13, 2018 - March 14, 2018
Nebraska	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4387)	August 27, 2018	June 17, 2018 - July 01, 2018
Nebraska	Severe Winter Storm and Straight-line Winds (DR-4375)	June 29, 2018	April 13, 2018 - April 18, 2018
Montana	Flooding (DR-4405)	October 31, 2018	May 01, 2018 - June 10, 2018
Montana	Flooding (DR-4388)	August 30, 2018	April 12, 2018 - May 06, 2018
Mississippi	Severe Storms, Flooding, And Tornado (DR-4415)	February 14, 2019	December 27, 2018 - December 28, 2018
Minnesota	Severe Storms, romadoes, straight-line winds, And Flooding (DR-4350) Severe Storms And Flooding (DR-4414)	February 01, 2019	October 09, 2018 - October 11, 2018
Minnesota	Severe Storms, Frouding, Landslides, And Mudslides (DR-4301) Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4390)	September 05, 2018	June 15, 2018 - July 12, 2018
Michigan	Severe Storms, Flooding, Landslides, And Mudslides (DR-4381)	August 02, 2018	June 16, 2018 - June 18, 2018
Massachusetts	Severe Winter Storm And Snowstorm (DR-4379)	July 19, 2018	March 13, 2018 - March 14, 2018
Massachusetts	Severe Winter Storm And Flooding (DR-4372)	June 25, 2018	March 02, 2018 - March 03, 2018
Maryland	Severe Storm And Flooding (DR-4376)	July 02, 2018	May 27, 2018 - May 28, 2018
Maryland	Severe Storms And Flooding (DR-4374)	June 25, 2018	May 15, 2018 - May 19, 2018
Maine	Severe Storm And Flooding (DR-4367)	May 30, 2018	March 02, 2018 - March 08, 2018
Kentucky	Severe Storms, Tornadoes, Flooding, Landslides, And Mudslides (DR-4361)	April 26, 2018	February 21, 2018 - March 21, 2018
Kentucky	Severe Storms, Flooding, Landslides, And Mudslides (DR-4358)	April 12, 2018	February 09, 2018 - February 14, 2018
Kansas	Severe Storms, Straight-line Winds, And Flooding (DR-4417)	February 25, 2019	October 04, 2018 - October 15, 2018
Kansas	Severe Storms, Straight-line Winds, And Flooding (DR-4403)	October 19, 2018	September 01, 2018 - September 08, 2018
lowa	Severe Storm And Tornadoes (DR-4392)	September 12, 2018	July 19, 2018
lowa	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4386)	August 20, 2018	June 06, 2018 - July 02, 2018
Indiana	Severe Storms And Flooding (DR-4363)	May 04, 2018	February 14, 2018 - March 04, 2018
Hawaii	Hurricane Lane (DR-4395)	September 27, 2018	August 22, 2018 - August 29, 2018
Hawaii	Kilauea Volcanic Eruption And Earthquakes (DR-4366)	May 11, 2018	May 03, 2018 - August 17, 2018
Hawaii	Severe Storms, Flooding, Landslides, And Mudslides (DR-4365)	May 08, 2018	April 13, 2018 - April 16, 2018
Havasupai Tribe	Severe Storms, Flooding, And Landslides (DR-4389)	August 31, 2018	July 11, 2018 - July 12, 2018
Guam	Typhoon Mangkhut (DR-4398)	October 01, 2018	September 10, 2018 - September 11, 2018
Georgia	Hurricane Michael (DR-4400)	October 14, 2018	October 09, 2018 - October 23, 2018
Florida	Hurricane Michael (DR-4399)	October 11, 2018	October 07, 2018 - October 19, 2018
Connecticut	Severe Storms And Flooding (DR-4410)	December 05, 2018	September 25, 2018 - September 26, 2018
Connecticut	Severe Storms, Tornadoes, And Straight-line Winds (DR-4385)	August 20, 2018	May 15, 2018
Reservation			
Confederated Tribes of the Colville	Flooding (DR-4384)	August 17, 2018	May 05, 2018 - May 28, 2018
California	Wildfires (DR-4407)	November 12, 2018	November 08, 2018 - November 25, 2018
California	Wildfires And High Winds (DR-4382)	August 04, 2018	July 23, 2018 - September 19, 2018
American Samoa	Tropical Storm Gita (DR-4357)	March 02, 2018	February 07, 2018 - February 12, 2018
Alaska	Earthquake (DR-4413)	January 31, 2019	November 30, 2018
Alaska	Flooding (DR-4391)	September 05, 2018	May 11, 2018 - May 13, 2018
Alabama	Hurricane Michael (DR-4406)	November 05, 2018	October 10, 2018 - October 13, 2018
Alabama	Severe Storms And Tornadoes (DR-4362)	April 26, 2018	March 19, 2018 - March 20, 2018
Disaster Area	Qualified 2018 Disaster	Date of Declaration	Disaster Period aka Incident Period