

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

- Go to [www.irs.gov/Form8915C](http://www.irs.gov/Form8915C) for instructions and the latest information.
- For coronavirus-related distributions, see Form 8915-E.
- Attach to 2020 Form 1040, 1040-SR, or 1040-NR.

OMB No. 1545-0074

**2020**Attachment  
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2020 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 Total Distributions From All Retirement Plans (Including IRAs)****Before you begin:**

- Complete this part only if you have qualified 2018 disaster distributions in **2020** and the total of your qualified 2018 disaster distributions in **2018 and 2019**, if any, for each disaster reported in **2020** was less than \$100,000. 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 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 ☐

*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 ►

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 (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 2018 and 2019 Forms 8915-C, **enter -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 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 (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, whichever is applicable.
  - If your situation is not 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**

- Distributions from retirement plans (other than IRAs) made in 2020
- Distributions from traditional, SEP, and SIMPLE 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 (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
- Subtract line 1 in column (c) from \$100,000

**(a)  
Total  
distributions  
in 2020****(b)  
Qualified 2018  
disaster  
distributions  
(see instructions)****(c)  
Allocation of  
column (b)  
(see instructions)**

100,000

- 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 2018 Disaster Distributions From Retirement Plans (Other Than IRAs)**

- 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
- Subtract line 9 from line 8
- If you elect **not** to spread the taxable amount over 3 years, check this box ☐ and enter the amount from line 10 (see instructions). You must check this box if you check the box on line 27. Otherwise, divide line 10 by 3.0

**8****9****10****11****For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see your tax return instructions.**Form **8915-C** (2020)