

Nondeductible IRAs

► Go to www.irs.gov/Form8606 for instructions and the latest information.

2018

Department of the Treasury
Internal Revenue Service (99)

► Attach to 2018 Form 1040 or 2018 Form 1040NR.

Attachment
Sequence No. **48**

Name. If married, file a separate form for each spouse required to file 2018 Form 8606. 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 instr.)		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs
Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2018.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified 2017 disaster distribution (see 2018 Form 8915B)), qualified charitable distribution, one-time distribution to fund an HSA, conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018 **and** you made nondeductible contributions to a traditional IRA in 2018 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2018, including those made for 2018 from January 1, 2019, through April 15, 2019. See instructions		1	
2	Enter your total basis in traditional IRAs. See instructions		2	
3	Add lines 1 and 2		3	
	In 2018, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?	No —————> Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes —————> Go to line 4.		
4	Enter those contributions included on line 1 that were made from January 1, 2019, through April 15, 2019		4	
5	Subtract line 4 from line 3		5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2018, plus any outstanding rollovers. Subtract any repayments of qualified 2017 disaster distributions (see 2018 Form 8915B). If the result is zero or less, enter -0-. See instructions	6		
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2018. Do not include rollovers (other than repayments of qualified 2017 disaster distributions (see 2018 Form 8915B)), qualified charitable distributions, a one-time distribution to fund an HSA, conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see instructions)	7		
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2018. Also enter this amount on line 16	8		
9	Add lines 6, 7, and 8	9		
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	x	
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11		
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12		
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions		13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2018 and earlier years.		14	
15a	Subtract line 12 from line 7.		15a	
b	Enter the amount on line 15a attributable to qualified 2017 disaster distributions from 2018 Form 8915B (see instructions). Also, enter this amount on 2018 Form 8915B, line 22		15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on 2018 Form 1040, line 4b; or 2018 Form 1040NR, line 17b		15c	
	Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution. See instructions.			