



# 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](https://www.irs.gov/Form8915C).

#### Purpose of Form

Use 2019 Form 8915-C if you were adversely affected by a qualified disaster listed in [Table 1](#) at the end of these instructions, and you received a distribution described in [Qualified 2018 Disaster Distribution Requirements](#) or [Qualified Distribution Requirements](#), later, that qualifies for favorable tax treatment.

Both qualified 2018 disaster distributions and repayments of qualified 2018 disaster distributions can be made in 2019.

#### Part I. Use Part I to figure your:

- Total distributions from all retirement plans (including IRAs),
- Qualified 2018 disaster distributions, and
- Distributions other than qualified 2018 disaster distributions.

#### Parts II and III. Use Parts II and III to:

- Report your qualified 2018 disaster distributions;
- Report any repayments of qualified 2018 disaster distributions; and
- Figure the taxable amount, if any, of your qualified 2018 disaster distributions.

**Note.** Distributions and repayments from retirement plans (other than IRAs) are reported in Part II and distributions and repayments from IRAs are reported in Part III.

#### Part IV. Use Part IV of Form 8915-C to:

- Report that you received qualified distributions for the purchase or construction of a main home in qualified 2018 disaster areas that you repaid, in whole or in part, no later than June 17, 2020;
- Report any repayments of qualified distributions (not reported on 2019 Form 8606, Nondeductible IRAs); and
- Figure the taxable amount, if any, of your qualified distributions (not reported on 2019 Form 8606).

See [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas](#), and [Part IV](#), later, for more information.

#### Who Must File

File 2019 Form 8915-C if any of the following applies.

- You received a qualified 2018 disaster distribution from an eligible retirement plan, and the distribution was made in 2019.
- You received a qualified distribution in 2019 for the purchase or construction of a main home in 2018 disaster areas that you repaid, in whole or in part, no later than June 17, 2020.
- You received a qualified 2018 disaster distribution in 2018 that you are including in income in equal amounts over 3 years.
- You made a repayment of a qualified 2018 disaster distribution in 2019.

#### When and Where To File

File 2019 Form 8915-C with your 2019 Form 1040, 1040-SR, or 1040-NR. If you are not required to file an income tax return but are required to file 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 Internal Revenue Service at the same time and place you would otherwise file Form 1040, 1040-SR, or 1040-NR.

The timing of your distributions and repayments will determine whether you need to file an amended return to claim them. If you need to amend your Form 8915-C, see [Amending Form 8915-C](#), later.



*If you have already filed your 2019 return, you may need to amend your 2019 return in order to claim qualified 2018 disaster distributions or qualified distributions on 2019 Form 8915-C. You will do so by filing a Form 1040-X. Check the 2019 box at the top of page 1 of that form.*

#### What Is a Qualified Disaster Distribution?

For 2019, qualified disaster distributions are the qualified 2018 disaster distributions described in 2019 Form 8915-C and these instructions; and the qualified 2019 disaster distributions described in 2019 Form 8915-D and its instructions.

#### 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 that occurred in 2018 that was declared as a major disaster by the

President no earlier than January 1, 2018, and no later than February 18, 2020. See [Table 1](#) at the end of these instructions for the list of qualified 2018 disasters. The California wildfire disasters declared by the President as major disasters on January 2, 2018, are not treated as 2018 disasters. Distributions with respect to those disasters are reported on Form 8915B. See [Table 1](#) for the California wildfire disasters covered by Form 8915-C.

#### 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 elect, you can include the entire distribution in your income in the year of the distribution. If more than one distribution was made during the year, you must treat all distributions for that year the same way. Any repayments made before you file your return and by the due date (including extensions) reduce the amount of the distribution included in your income.

Also, qualified 2018 disaster distributions aren't subject to the additional 10% tax on early distributions.



*If a taxpayer who received a qualified 2018 disaster distribution dies in 2019, the distribution may no longer be spread over 3 years. The remainder of the distribution must be reported on the return of the deceased taxpayer.*

#### Qualified 2018 Disaster Distribution Requirements

**Made in 2019.** For 2019, a qualified 2018 disaster distribution is any distribution you received from an eligible retirement plan if all of the following conditions are met. You must meet these requirements separately for each of your disasters that occurred in 2018.

1. The distribution was made in 2019.
2. Your main home was located in a 2018 disaster area listed in [Table 1](#) at any time during the disaster period shown for that area in [Table 1](#). The disaster area is the state, territory, or tribal government in which the disaster occurs.
3. You sustained an economic loss because of the disaster(s) in (2) above. Examples of an economic loss include, but aren't limited to, (a) loss, damage to, or destruction of real or personal property from fire, flooding, looting, vandalism, theft, wind, or other cause; (b) loss related to displacement from your home; or (c) loss of

livelihood due to temporary or permanent layoffs.

If (1) through (3) apply, you can generally designate any distribution (including periodic payments and required minimum distributions) from an eligible retirement plan as a qualified 2018 disaster distribution, regardless of whether the distribution was made on account of a qualified 2018 disaster. Qualified 2018 disaster distributions are permitted without regard to your need or the actual amount of your economic loss.

A reduction or offset in 2019 of your account balance in an eligible retirement plan in order to repay a loan can also be designated as a qualified 2018 disaster distribution. See [Distribution of plan loan offsets](#), later.

**Made in 2018.** See 2018 Form 8915-C and its instructions for guidance on the reporting of qualified 2018 disaster distributions made in 2018.

**Limit.** For each qualified 2018 disaster, the total of your qualified 2018 disaster distributions from all plans is limited to \$100,000. If you have distributions from more than one type of plan, such as a 401(k) plan and an IRA, and the total exceeds \$100,000 for a qualified 2018 disaster, you may allocate the \$100,000 limit among the plans by any reasonable method.

**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.

**Distribution of plan loan offsets.** A distribution of a plan loan offset is a distribution that occurs when, under the terms of a plan, the participant's accrued benefit is reduced (offset) in order to repay a loan. A distribution of a plan loan offset amount can occur for a variety of reasons, such as when a participant terminates employment or doesn't comply with the terms of repayment. Plan loan offsets are treated as actual distributions and are reported in Form 1099-R, box 1.

**Main home.** Generally, your main home is the home where you live most of the time. A temporary absence due to special circumstances, such as illness, education, business, military service, evacuation, or vacation, won't change your main home.

**Additional tax.** 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 and aren't required to be reported on Form 5329. However, any distributions you received in excess of the \$100,000 qualified 2018 disaster distribution limit for a qualified 2018 disaster may be subject to the additional tax.

**Note.** If you choose to treat a distribution as a qualified 2018 disaster distribution, it is not eligible for the 20% Capital Gain Election or the 10-Year Tax Option. For information on those options, see the instructions for Form 4972.

## Repayment of a Qualified 2018 Disaster Distribution



*Do not use this form to report repayments of qualified 2016, 2017, or 2019 disaster distributions. Instead see Forms 8915-A, 8915-B, or 8915-D, respectively, and their instructions.*

If you choose, you can generally repay any portion of a qualified 2018 disaster distribution that is eligible for tax-free rollover treatment to an eligible retirement plan. Also, you can repay a qualified 2018 disaster distribution made on account of hardship from a retirement plan. However, see [Exceptions](#), later, for qualified 2018 disaster distributions you can't repay.

Your repayment can't be made any earlier than the day after the date you received the qualified 2018 disaster distribution. 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 2019 Form 8915-C any repayments you made before filing your 2019 return. Any repayments you made will reduce the amount of qualified 2018 disaster distributions reported on your return for 2019. Do not include on your 2019 Form 8915-C any repayments you made later than the due date (including extensions) for filing your 2019 return. If you made a repayment in 2020 after you filed your 2019 return, the repayment will reduce the amount of your qualified 2018 disaster distributions included in income on your 2020 return if you have spread the income over 3 years, unless you are eligible to amend your 2019 return (or your 2018 return, if applicable). See [Amending Form 8915-C](#), later. Also, if you have spread the income over 3 years, any excess repayments you made for 2019 will be carried forward to your 2020 return or back to your 2018 return, if applicable.

**Example.** You suffered economic losses in Hawaii as the result of a disaster there. You received a qualified 2018 disaster distribution in the amount of \$75,000 on April 30, 2019, and \$15,000 on September 30, 2019. You wish to treat a contribution of \$90,000 you made on June 19, 2019, as a repayment of both distributions. Only \$75,000 can be reported as a qualified 2018 disaster distribution repayment. Repayments can only be made after the date on which the distribution was received.

**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.


## Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas

### Qualified Distribution Requirements


To be a qualified distribution in 2019 for the purchase or construction of a main home in a qualified 2018 disaster area, the distribution must meet all of the following requirements.

1. The distribution is a hardship distribution from a 401(k) plan, a hardship distribution from a tax-sheltered annuity contract, or a qualified first-time homebuyer distribution from an IRA.

2. The distribution was received in 2019 no later than 30 days after the last day of the qualified 2018 disaster. [Table 1](#) at the end of these instructions lists the qualified 2018 disasters and their beginning and ending dates.

 *Distributions for only two disasters can meet the criteria in this paragraph (2): Mississippi Severe Storms, Flooding, and Tornado (ending date December 28, 2018) and Washington Severe Winter Storms, Straight-line Winds, Flooding, Landslides, Mudslides, Tornado (ending date December 24, 2018).*

3. The distribution was to be used to purchase or construct a main home in the qualified 2018 disaster area and the main home was not purchased or constructed because of the disaster. The disaster area is the state, territory, or tribal government in which the disaster occurs.

 *If the distribution was received in 2017, see [Qualified distributions under Amending Form 8915-C](#), later.*

### Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home

If you received a qualified distribution, in 2019, to purchase or construct a main home, you can choose to repay that distribution to an eligible retirement plan no later than June 17, 2020. For this purpose, an eligible

retirement plan is any plan, annuity, or IRA to which a rollover can be made.

Amounts that are repaid no later than June 17, 2020, are treated as a trustee-to-trustee transfer and are not included in income. For purposes of the one-rollover-per-year limitation for IRAs, a repayment to an IRA is not considered a rollover.

A qualified distribution (or any portion thereof) not repaid before June 18, 2020, may be taxable in the year of the distribution, which may be 2018 or 2019 (or even 2017, see [Qualified distributions](#) under [Amending Form 8915-C](#), later) and may be subject to the additional 10% tax (or the additional 25% tax for certain SIMPLE IRAs) on early distributions.

You may be able to designate a qualified distribution as a qualified 2018 disaster distribution if all of the following apply.

1. The distribution was made in 2019.
2. The distribution (or any portion thereof) is not repaid before June 18, 2020.
3. The distribution can otherwise be treated as a qualified 2018 disaster distribution. See [Qualified 2018 Disaster Distribution Requirements](#), earlier.



*If the distribution was received in 2017, see [Qualified distributions under Amending Form 8915-C](#), later.*

## 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.

**Qualified 2018 disaster distributions.** If, after filing your 2019 return, you make a repayment, the repayment may reduce the amount of your qualified 2018 disaster distributions reported on that return. Depending on when a repayment is made, you may need to file an amended tax return to refigure your taxable income.

If you made the repayment by the due date of your 2019 return (including extensions), include the repayment on your amended 2019 Form 8915-C.

If you made the repayment after the due date of your 2019 return (including extensions) but before the due date of your 2020 return (including extensions) and you have spread the income over 3 years, include the repayment on your 2020 Form 8915-C. However, you may file an amended Form 8915-C for 2019 if either of the following applies.

- You elected on 2019 Form 8915-C, lines 11 and 26, as applicable, to include all of your qualified 2018 disaster distributions in income in 2019 (instead of over 3 years).
- You have spread the income over 3 years, the amount of the repayment exceeds the amount of your qualified 2018 disaster

distributions that are included in income on your 2020 Form 8915-C, and you choose to carry the excess back to your 2019 tax return. See the example below.

**Example.** You received a qualified 2018 disaster distribution in the amount of \$90,000 in 2019. You choose to spread the \$90,000 over 3 years (\$30,000 in income for 2019, 2020, and 2021). On November 19, 2020, you make a repayment of \$45,000. For 2020, none of the qualified 2018 disaster distribution is included in income. The excess repayment of \$15,000 (\$45,000 - \$30,000) can be carried back to 2019. Also, instead of carrying the excess repayment back to 2019, you can choose to carry it forward to 2021.

**Qualified distributions.** You may reduce the amount of a qualified distribution included in income in 2017 by the amount of a repayment made in 2019. Because a qualified distribution can be received up to 180 days before the disaster began and repayments for that distribution can be made from the beginning date of the disaster and up to June 17, 2020, you may have a qualified distribution received in 2017 for which you are making repayments in 2019. If you have already filed your 2017 return on which you reported the distribution, you should file an amended 2017 return to report the repayment. On your amended return (Form 1040-X), you will check the 2017 box at the top of page 1 and enter, in parentheses in column B of line 1, the amount of the repayment. If the distribution was from an IRA, in Part III of your amended return, say: "The amount I reported on [2017 Form 1040, line 15b; 2017 Form 1040A, line 11b; or 2017 Form 1040NR, line 16b, as applicable] is being reduced by a contribution made mm/dd/2019 to an eligible retirement plan in repayment of a qualified distribution made mm/dd/2017 under PL 116-94, sec. 202(b). The disaster was the [name of the qualified 2018 disaster from Table 1] disaster." If the distribution was from a retirement plan (other than an IRA), in Part III of your amended return, say: "The amount I reported on [2017 Form 1040, line 16b; 2017 Form 1040A, line 12b; or 2017 Form 1040NR, line 17b, as applicable] is being reduced by a contribution made mm/dd/2019 to an eligible retirement plan in repayment of a qualified distribution made mm/dd/2017 under PL 116-94, sec. 202(b). The disaster was the [name of the qualified 2018 disaster from Table 1] disaster."

**Example.** You received a distribution from a traditional IRA on December 14, 2017, to construct a home in the Alabama Severe Storms And Tornadoes disaster area which you did not construct because of that disaster. The disaster began March 19, 2018, and the distribution now qualifies as a qualified distribution. On April 14, 2019, you made a contribution that qualifies as a repayment of the distribution. You have already filed your 2017 return: a Form 1040. You will need to file a Form 1040-X for 2017 to claim the repayment. On your Form 1040-X, you check the 2017 box at the top of

page 1 and, in parentheses in column B of line 1, you enter the amount of the repayment. In Part III of your amended return, say: "The amount I reported on 2017 Form 1040, line 15b, is being reduced by a contribution made 04/14/2019 to an eligible retirement plan in repayment of a qualified distribution made 12/14/2017 under PL 116-94, sec. 202(b). The disaster was the Alabama Severe Storms And Tornadoes disaster."

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## 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. If you and your spouse are both filing Forms 8915-C, the \$100,000 limits on qualified 2018 disaster distributions and the election on lines 11 and 26 to include all qualified 2018 disaster distributions in income in 2019 (and not spread them over 3 years) are determined separately for each spouse.

**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 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.

**Names of disasters.** Use the name(s) of the disaster(s) in [Table 1](#) at the end of these instructions. Include the name of the state, territory, or tribal government. If you are reporting only one qualified 2018 disaster for your qualified 2018 disaster distribution(s), enter the name of the disaster on the line provided in Part I of Form 8915-C.

**Worksheet 2.** If you use Worksheet 2, at the top of page 1 of Form 8915-C write the name of each disaster for which you are reporting a qualified 2018 disaster distribution.

**Part IV.** Enter the name of the disaster(s) for which you are reporting qualified distributions on the line provided on Form 8915-C.

## Part I—Total Distributions From All Retirement Plans (Including IRAs)

**Column (a).** If you received a distribution from a retirement plan (including an IRA), you should receive a Form 1099-R. The amount of the distribution should be shown in Form 1099-R, box 1. Enter the amounts from all your Forms 1099-R, box 1, on the appropriate lines in column (a). Because qualified 2018 disasters occurred in 2018, the date of the disaster, unlike in 2018, is not a factor in determining whether a distribution is an available distribution in 2019.



If you are reporting distributions in Part I of both 2019 Form 8915-C and 2019 Form 8915-D, complete column (a) of 2019 Form 8915-C first. See the 2019 Instructions for Form 8915-D.

## Use if Reporting Only One 2018 Disaster

**Column (b).** Follow the instructions in this section to complete, Part I, column (b), if you have qualified 2018 disaster distributions for only one disaster in 2019. If your qualified 2018 disaster distributions for 2018 and 2019 for that disaster total \$100,000 or less, use the entire total for the earliest disaster and follow this section of the instructions even if you were impacted by more than one disaster.



If you have qualified 2018 disaster distributions for more than one disaster, you must use [Worksheet 2](#), later, to figure your column (b) amounts **unless** your distributions available for 2018 and 2019 qualified 2018 disaster distributions total \$100,000 or less. See the paragraph immediately above and the following examples.

**Example 1.** In 2019, you received qualified 2018 disaster distributions totaling \$90,000. These were your only distributions made in 2019. You had no distributions in 2018. You suffered economic losses as a result of these two qualified 2018 disasters. Disaster 1: Typhoon Mangkhut. Disaster 2: Super Typhoon Yutu. Your main home was in the Northern Mariana Islands during the disaster periods in [Table 1](#) for those disasters. On your 2019 Form 8915-C, you report the entire \$90,000 distribution under one disaster: Disaster 1. You do not use Worksheet 2. You follow the steps under [Use if Reporting Only One 2018 Disaster](#).

**Example 2.** The facts are the same as in [Example 1](#), except in December 2018, you received an \$8,000 qualified 2018 disaster distribution that you assigned to Disaster 1. This was your only distribution made in 2018. On your 2019 Form 8915-C, you report the entire \$98,000 in 2018 and 2019 distributions under one disaster: Disaster 1. You do not use Worksheet 2. You follow the steps under [Use if Reporting Only One 2018 Disaster](#).

Enter on the appropriate lines, in column (b), any qualified 2018 disaster distributions (including periodic payments and required minimum distributions) made in 2019.

Include only those distributions you wish to designate as qualified 2018 disaster distributions. See [Qualified 2018 disaster distributions](#), earlier.

Also include in column (b), if you choose, any qualified distribution that is eligible to be designated as a qualified 2018 disaster distribution (see [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas](#), earlier).

**Column (c).** Complete column (c) only if the total on line 4, column (b), is more than

\$100,000 and you are **not** using Worksheet 2.

If the amount on line 5, column (b), is more than \$100,000, you will need to make an allocation in column (c) of the distribution(s) included in column (b). This is because the total of your qualified 2018 disaster distributions cannot exceed the \$100,000 limit. If you have distributions from more than one type of retirement plan, such as an IRA and a 401(k) plan, you may allocate the \$100,000 limit among the plans by any reasonable method.

**Example 1.** You received a distribution from your Roth IRA in the amount of \$130,000 in 2019. The distribution was made on June 28, 2019. You had an economic loss due to the Texas Severe Storms And Flooding. You had a main home in Texas during the period listed in [Table 1](#) for this disaster. This was your only distributions made in 2018 or 2019. You entered \$130,000 on line 4, columns (a) and (b). You would then enter \$100,000 on line 4, column (c), since the distribution is in excess of the \$100,000 limit.

**Example 2.** Assume the same facts as in [Example 1](#), you also received a distribution from your 401(k) plan in the amount of \$20,000. This distribution was made on October 16, 2019. You entered \$20,000 on line 2, columns (a) and (b). You will now need to make an allocation in column (c) between the two distributions because the total on line 5, column (b), is \$150,000. You can choose to make the allocation by any reasonable method, as long as the total in column (c) does not exceed \$100,000. You choose to allocate \$80,000 to your Roth IRA distribution on line 4, column (c), and the entire \$20,000 to your 401(k) plan distribution on line 2, column (c).

## Worksheet 2: Use if You Are Reporting More Than One 2018 Disaster



Do not enter any amounts in column (c) if you are using Worksheet 2, later.

**Column (b).** If you suffered economic losses as the result of more than one qualified 2018 disaster and your qualified 2018 disaster distributions made in 2018 and 2019 total more than \$100,000, you must use Worksheet 2 to figure the amounts you are entering in column (b).

In Worksheet 2, column (a), enter the amounts you already have figured for lines 2 through 5 in Part I of 2019 Form 8915-C. In Worksheet 2, column (X), start by entering the amounts you are planning to claim as qualified 2018 disaster distributions made in 2019. Enter the 2019 distributions for each qualified 2018 disaster in a separate column. For simplicity, apply your distributions in \$100,000 amounts as available to each disaster, beginning with the earliest disaster. Examples 1 through 4, later, provide guidance. A blank Worksheet 2 is in [Worksheets](#) at the end of the instructions.



See [Use if Reporting Only One 2018 Disaster](#), earlier, if you have only one disaster, or your qualified 2018 disaster distributions for 2018 and 2019 total \$100,000 or less. If you have total distributions of more than \$100,000 but no more than \$200,000, use \$100,000 for the earliest disaster and the remaining amount for your second disaster. See the examples below if you have two or three disasters. In each of the examples, we have assumed Mosley had a main home in the qualified disaster area during the period listed in [Table 1](#) for the disaster.

**Example 1.** Mosley suffered economic losses as a result of these two qualified 2018 disasters in [Table 1](#). Disaster 1: Maryland Severe Storms And Flooding. Disaster 2: Maryland Severe Storm And Flooding. In 2019, he received a traditional IRA distribution. The distribution was made on April 30 in the amount of \$140,000. He reported no other qualified disaster distributions for 2018 or 2019. He completes Mosley's Filled-in Worksheet 2 for [Example 1](#). One by one, Mosley applies the distribution up to the \$100,000 limit against each disaster, as possible. He applies \$100,000 of the April 30 distribution to Disaster 1 and \$40,000 of the April 30 distribution to Disaster 2. In column (b), lines 1 through 5, of his 2019 Form 8915-C, Mosley enters the amounts from lines 1 through 5 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-C blank.

**Example 2.** The facts are the same as in [Example 1](#), except in 2018, Mosley had a \$20,000 qualified 2018 disaster distribution from line 4, column (b), of 2018 Form 8915-C for Disaster 1. He completes the Mosley's Filled-in Worksheet 2 for [Example 2](#). He enters \$20,000 on line 1 under Disaster 1. For 2019, one by one, Mosley applies the distributions up to the \$100,000 limit against each disaster, as possible. He applies \$80,000 of the April 2019, distribution to Disaster 1. With the \$20,000 from 2018, he has reached his \$100,000 limit for that disaster. He applies \$60,000 of the April 2019, distribution to Disaster 2. In column (b), lines 1 through 5, of his 2019 Form 8915-C, Mosley enters the amounts from lines 1 through 5 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-C blank.

**Example 3.** Mosley suffered economic losses as a result of these three qualified 2018 disasters. Disaster 1: Hawaii Severe Storms, Flooding, Landslides, And Mudslides. Disaster 2: Kilauea Volcanic Eruption And Earthquakes. Disaster 3: Hurricane Lane. In 2019, he received a traditional IRA distribution of \$240,000 and a Roth IRA distribution of \$30,000 for a total of \$270,000 in distributions. These distributions were made on September 30 and October 16, respectively. He reported no other qualified disaster distributions for 2018 or 2019. He completes the Mosley's Filled-in Worksheet 2 for [Example 3](#). One by one, Mosley applies the distributions up to the

\$100,000 limit against each disaster, as possible. He applies \$100,000 of the September 30 distribution to Disaster 1 and \$100,000 of the September 30 distribution to Disaster 2. Mosley applies the remaining \$40,000 of the September 30 distribution to the Hurricane Lane disaster. He applies, in addition, the full \$30,000 from the October distribution to Disaster 3. In column (b), lines 1 through 5, of his 2019 Form 8915-C, Mosley enters the amounts from lines 1 through 5 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-C blank.

**Example 4.** The facts are the same as in Example 3, except in 2018, Mosley had a \$20,000 qualified 2018 disaster distribution from line 4, column (b), of 2018 Form 8915-C for Disaster 1. He completes the Mosley's Filled-in Worksheet 2 for Example 4. He enters \$20,000 on line 1 under Disaster 1. For 2019, one by one, Mosley applies the distributions up to the \$100,000 limit against each disaster, as possible. He applies \$80,000 of the September 2019 distribution to Disaster 1. With the \$20,000 from 2018, he has reached his \$100,000 limit for that disaster. He applies \$100,000 of the

September 2019 distribution to Disaster 2. Mosley applies the remaining \$60,000 of the September 2019 distribution to Disaster 3. He applies, in addition, the full \$30,000 from the October 2019 distribution to Disaster 3. In column (b), lines 1 through 5, of his 2019 Form 8915-C, Mosley enters the amounts from lines 1 through 5 of his Filled-in Worksheet 2, column (b). He leaves column (c) of his 2019 Form 8915-C blank.

**Mosley's Filled-in Worksheets 2: Use if you incurred economic losses from more than one qualified 2018 disaster and your total qualified 2018 disaster distributions made in 2018 and 2019 total more than \$100,000.**

Mosley's Filled-in Worksheet 2 for Example 1	(a) Total available distributions in 2019	(X) Qualified 2018 disaster distributions				(b) Qualified 2018 disaster distributions (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1 <ul style="list-style-type: none"> <li>• If you did not file 2018 Form 8915-C, enter -0- for each listed Disaster in column (X).</li> <li>• If you filed 2018 Form 8915-C and you only reported one disaster on that form, enter in column (X) for that disaster the amount from your 2018 Form 8915-C, line 4, column (b).</li> <li>• If for your 2018 Form 8915-C you were required to use Worksheet 2 in the instructions, enter in column (X) the amounts from line 4 of column (X), in your Worksheet 2 in the 2018 Form 8915-C instructions.</li> </ul> <p><b>Note.</b> If the amount on line 1 of this worksheet is \$100,000 or more for a disaster, you cannot have qualified 2018 disaster distributions in 2019 for that disaster. Do not complete Worksheet 2 for that disaster.</p>		-0-	-0-			-0-
2 Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-			-0-
3 Distributions from traditional, SEP, and SIMPLE IRAs	\$140,000	\$100,000	\$40,000			\$140,000
4 Distributions from Roth IRAs	-0-	-0-	-0-			-0-
5 Totals. Add lines 1 through 4.	\$140,000	\$100,000	\$40,000			\$140,000

Mosley's Filled-in Worksheet 2 for Example 2	(a) Total available distributions in 2019	(X) Qualified 2018 disaster distributions				(b) Qualified 2018 disaster distributions (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1	<ul style="list-style-type: none"> <li>If you did not file 2018 Form 8915-C, enter -0- for each listed Disaster in column (X).</li> <li>If you filed 2018 Form 8915-C and you only reported one disaster on that form, enter in column (X) for that disaster the amount from your 2018 Form 8915-C, line 4, column (b).</li> <li>If for your 2018 Form 8915-C you were required to use Worksheet 2 in the instructions, enter in column (X) the amounts from line 4 of column (X), in your Worksheet 2 in the 2018 Form 8915-C instructions.</li> </ul> <p><b>Note.</b> If the amount on line 1 of this worksheet is \$100,000 or more for a disaster, you cannot have qualified 2018 disaster distributions in 2019 for that disaster. Do not complete Worksheet 2 for that disaster.</p>	\$20,000	-0-			\$20,000
2	Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-		-0-
3	Distributions from traditional, SEP, and SIMPLE IRAs	\$140,000	\$80,000	\$60,000		\$140,000
4	Distributions from Roth IRAs	-0-	-0-	-0-		-0-
5	Totals. Add lines 1 through 4.	\$140,000	\$100,000	\$60,000		\$160,000

Mosley's Filled-in Worksheet 2 for Example 3	(a) Total available distributions in 2019	(X) Qualified 2018 disaster distributions				(b) Qualified 2018 disaster distributions (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1	<ul style="list-style-type: none"> <li>If you did not file 2018 Form 8915-C, enter -0- for each listed Disaster in column (X).</li> <li>If you filed 2018 Form 8915-C and you only reported one disaster on that form, enter in column (X) for that disaster the amount from your 2018 Form 8915-C, line 4, column (b).</li> <li>If for your 2018 Form 8915-C you were required to use Worksheet 2 in the instructions, enter in column (X) the amounts from line 4 of column (X), in your Worksheet 2 in the 2018 Form 8915-C instructions.</li> </ul> <p><b>Note.</b> If the amount on line 1 of this worksheet is \$100,000 or more for a disaster, you cannot have qualified 2018 disaster distributions in 2019 for that disaster. Do not complete Worksheet 2 for that disaster.</p>	-0-	-0-	-0-		-0-
2	Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-		-0-
3	Distributions from traditional, SEP, and SIMPLE IRAs	\$240,000	\$100,000	\$100,000	\$40,000	\$240,000
4	Distributions from Roth IRAs	\$30,000	-0-	-0-	\$30,000	\$30,000
5	Totals. Add lines 1 through 4.	\$270,000	\$100,000	\$100,000	\$70,000	\$270,000

Mosley's Filled-in Worksheet 2 for Example 4	(a) Total available distributions in 2019	(X) Qualified 2018 disaster distributions				(b) Qualified 2018 disaster distributions (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
		1	<ul style="list-style-type: none"> <li>If you did not file 2018 Form 8915-C, enter -0- for each listed Disaster in column (X).</li> <li>If you filed 2018 Form 8915-C and you only reported one disaster on that form, enter in column (X) for that disaster the amount from your 2018 Form 8915-C, line 4, column (b).</li> <li>If for your 2018 Form 8915-C you were required to use Worksheet 2 in the instructions, enter in column (X) the amounts from line 4 of column (X), in your Worksheet 2 in the 2018 Form 8915-C instructions.</li> </ul> <p><b>Note.</b> If the amount on line 1 of this worksheet is \$100,000 or more for a disaster, you cannot have qualified 2018 disaster distributions in 2019 for that disaster. Do not complete Worksheet 2 for that disaster.</p>	\$20,000	-0-	
2	Distributions from retirement plans (other than IRAs)	-0-	-0-	-0-	-0-	-0-
3	Distributions from traditional, SEP, and SIMPLE IRAs	\$240,000	\$80,000	\$100,000	\$60,000	\$240,000
4	Distributions from Roth IRAs	\$30,000	-0-	-0-	\$30,000	\$30,000
5	Totals. Add lines 1 through 4.	\$270,000	\$100,000	\$100,000	\$90,000	\$290,000

### Line 7

See the caution below before you begin line 7.



**Before you begin line 7:** If you are using Worksheet 2, do not complete line 7 until you have completed Worksheet 2.

If line 7 includes an amount distributed for the purchase or construction of a main home in a qualified 2018 disaster area, but you did not purchase or construct that home because of the qualified 2018 disaster, report this amount on line 2 of Worksheet 3. See [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified](#)

[2018 Disaster Areas](#), earlier. Also, see the instructions for your tax return for reporting all other distributions included on line 7.

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


Complete Part II if any of the following apply.

- You have an amount entered on 2019 Form 8915-C, line 2, column (b).
- You had an amount on your 2018 Form 8915-C, line 9, and you did not check the box on that line.
- You made a repayment in 2019 of qualified 2018 disaster distribution amounts from line 8 of 2018 Form 8915-C.

**Line 9.** Enter on line 9 your cost, if any. Your cost is generally your net investment in the plan. It does not include pre-tax contributions. If there is an amount in Form 1099-R, box 2a (taxable amount), the difference between Form 1099-R, box 1 and box 2a, is usually your cost. Enter the difference on line 9.

If there is no amount in Form 1099-R, box 2a, and the first box in box 2b is checked, the issuer of Form 1099-R may not have had all the facts needed to figure the taxable amount. You may want to get Pub. 575, Pension and Annuity Income, to help figure your taxable amount.

Also, see Pub. 575 if you use the Simplified Method Worksheet to figure the taxable amount of your periodic payments and you designated some of these payments as qualified 2018 disaster distributions.

 *If you have a Form 1099-R with both qualified 2018 disaster distributions and nonqualified distributions, you must separately figure the cost attributable to each distribution.*

**Line 11.** If you don't check the box on line 11, you must spread the amount on line 10 over 3 years. If you use this method to figure the taxable amount of your distributions, you cannot change it after the due date (including extensions) for your tax return. If you checked the box on line 26, you must check the box on line 11.

If the taxpayer died during 2019 after receiving a qualified 2018 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

**Line 17.** 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 17 the amount of any repayments you made before filing your 2019 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you

elect to repay the distribution over 3 years and you repaid more than the amount on line 11, the excess will be carried forward to your 2020 tax return. Repayments made after the due date of your 2019 return (including extensions) but before the due date of your 2020 return (including extensions) generally will be reported on your 2020 tax return if you elected to repay the distribution over 3 years. However, 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 November 7, 2019, from your 401(k) plan. You had an economic loss due to Hurricane Florence. On April 2, 2020, you repay \$30,000 to an IRA. You file your return on April 10, 2020. Since the repayment was made before you filed your return, and not later than the due date (including extensions), you would enter the \$30,000 repayment on line 17.

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

Complete Part III if any of the following apply.

- You have an amount entered on 2019 Form 8915-C, line 3, column (b), or line 4, column (b).
- You had an amount on your 2018 Form 8915-C, line 17, and you did not check the box on that line.
- You made a repayment in 2019 of qualified 2018 disaster distribution amounts from line 16 of 2018 Form 8915-C.

Before completing this part, complete 2019 Form 8606 if either of the following applies.

- You received a qualified 2018 disaster distribution from a traditional, SEP, or SIMPLE IRA, and you have a basis in the IRA.
- You received a qualified 2018 disaster distribution from a Roth IRA.

For more information, see 2019 Form 8606 and its instructions.

**Line 26.** If you do not check the box on line 26, you must spread the amount on line 25 over 3 years. If you use this method to figure the taxable amount of your distributions, you cannot change it after the due date (including extensions) for your tax return. If you checked the box on line 11, you must check the box on line 26.

If the taxpayer died during 2019 after receiving a qualified 2018 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

**Line 32.** 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 32 the amount of any repayments you made before filing your 2019 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you elected to repay the distribution over 3 years and you repaid more than the amount on line 26, the excess will be carried forward to your 2020 tax return. Repayments made after the due date of your 2019 return (including extensions) but before the due date (including extensions) of your 2020 return generally will be reported on your 2020 tax return if you are spreading the income over 3 years. However, 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 October 20, 2019, from your traditional IRA. You had an economic loss due to Hurricane Lane. On April 2, 2020, you repay \$30,000 to your traditional IRA. You file your return on April 10, 2020. Since the repayment was made before you filed your return, and not later than the due date (including extensions), you would enter the \$30,000 repayment on line 32.

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

Complete Part IV if, in 2019, you received a qualified distribution for the purchase or construction of a main home in a qualified 2018 disaster area that you repaid in whole or in part no later than June 17, 2020. But see also [Line 1](#) under [Line-by-line instructions for Worksheet 3](#), later. Use [Worksheet 3](#) to determine the amount to enter on line 35 of Part IV. The instructions for Worksheet 3 follow.

 *Only distributions made in 2019 for Mississippi Severe Storms, Flooding, And Tornado (ending date December 28, 2018) and Washington Severe Winter Storms, Straight-line Winds, Flooding, Landslides, Mudslides, Tornado (ending date December 24, 2018) can qualify for Part IV treatment on 2019 Form 8915-C.*

If you are required to file 2019 Form 8606, complete that form before you complete this part.

**Note.** A distribution made in 2019 for the purchase or construction of a main home may be treated as a qualified 2018 disaster distribution in certain circumstances. See



**Worksheet 3. Use to determine the amount for line 35 in Part IV of 2019 Form 8915-C.**

**Note** Only distributions made in 2019 for the Mississippi Severe Storms, Flooding, And Tornado and Washington Severe Winter Storms, Straight-line Winds, Flooding, Landslides, Mudslides, Tornado disasters can qualify for Part IV treatment on 2019 Form 8915-C.

<b>1</b>	Did you receive a qualified distribution from a traditional, SEP, SIMPLE, or Roth IRA that is required to be reported on 2019 Form 8606? If <b>Yes</b> : Complete lines 2 through 6 of this worksheet, only if you had qualified distributions not required to be reported on 2019 Form 8606. If <b>No</b> : Go to line 2.
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<b>2</b>	Enter the total amount of qualified distributions you received in for the purchase or construction of a main home. Don't include any amounts reported on 2019 Form 8606. Also, don't include any distributions you reported on 2019 Form 8915-D, line 6 or line 15, or on 2019 Form 8915-C, line 8 or 24, if any	\$ _____
<b>3</b>	Enter the applicable cost of distributions, if any	\$ _____
<b>4</b>	Subtract line 3 from line 2	\$ _____
<b>5</b>	Enter the total amount of any repayments you made. See instructions for allowable repayments. Don't include any repayments treated as rollovers on Form 8606	\$ _____
<b>6</b>	<b>Taxable amount.</b> Subtract line 5 from line 4. Enter the result here and on 2019 Form 8915-C, line 35.	\$ _____

• If the distribution is from an IRA, include this amount in the total on 2019 Form 1040 or 1040-SR, line 4b; or 2019 Form 1040-NR, line 16b.  
• If the distribution is from a retirement plan (other than an IRA), include this amount in the total on 2019 Form 1040 or 1040-SR, line 4d; or 2019 Form 1040-NR, line 17b.

**Note.** You may be subject to an additional tax on the amount on line 6 of this worksheet. See instructions.

[Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier.

**Line-by-line instructions for Worksheet 3.** The instructions for the lines of Worksheet 3 are below.

**Line 1.** If you said "Yes," but are not required to complete lines 2 through 5 of Worksheet 3, you still must file 2019 Form 8915-C to show that you received a qualified distribution in 2019.


**Line 2.** Enter on line 2 your qualified distributions (see [Qualified Distribution for the Purchase or Construction of a Main Home in Qualified 2018 Disaster Areas](#), earlier).

Don't include any distributions you designated as qualified 2018 disaster distributions reported on line 8 or line 24. Also, don't include any amounts reported on 2019 Form 8606.

**Line 3.** Enter on line 3 your cost, if any. Your cost is generally your net investment in the plan. It does not include pre-tax contributions. If there is an amount in Form 1099-R, box 2a (taxable amount), the difference between Form 1099-R, box 1 and box 2a, is usually your cost. See Pub. 575 for more information about figuring your cost in the plan.

In many cases, a hardship distribution from a 401(k) plan or a tax-sheltered annuity contract will not have any cost.

If you received a first-time homebuyer distribution from an IRA, don't enter any amount on line 3. Any cost or basis in an IRA is figured on 2019 Form 8606 if you made nondeductible contributions.

 **CAUTION** If you have a Form 1099-R with both qualified distributions and nonqualified distributions, you must separately figure the cost attributable to each distribution.

**Line 5.** At any time before June 18, 2020, you can repay any portion of a qualified distribution to an eligible retirement plan that accepts rollovers (see [Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier). You can't, however, repay more than the amount of the original distribution.

Enter on line 5 the amount of any repayments you make no later than June 17, 2020. Don't include any repayments treated as rollovers on 2019 Form 8606 nor any repayments of nontaxable amounts.

**Line 6.** Most distributions from qualified retirement plans (including IRAs) made to you before you reach age 59½ are subject to an additional tax on early distributions and are reported on Form 5329. Qualified distributions for the purchase or construction of a main home in a qualified 2018 disaster area that were not repaid to an eligible retirement plan before June 18, 2020, may be subject to this additional tax unless you qualify for an exception. See the Instructions for Form 5329 for information on exceptions to this tax. If you have not repaid the distribution before June 18, 2020, you may be able to designate the qualified distribution as a qualified 2018 disaster distribution. See [Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home](#), earlier.

**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.

**Worksheets**

A blank Worksheet 2 follows. A blank Worksheet 3 is earlier. Worksheet 1 is reserved.

**Worksheet 1: Reserved.**

**Worksheet 2: Use if you incurred economic losses from more than one qualified 2018 disaster and your total qualified 2018 disaster distributions made in 2018 and 2019 total more than \$100,000.**

Worksheet 2 for Form 8915-C	(a) Total available distributions in 2019	(X) Qualified 2018 disaster distributions				(b) Qualified 2018 disaster distributions (Total for all disasters)
		Disaster 1	Disaster 2	Disaster 3	Disaster 4	
1	<ul style="list-style-type: none"> <li>• If you did not file 2018 Form 8915-C, enter -0- for each listed Disaster in column (X).</li> <li>• If you filed 2018 Form 8915-C and you only reported one disaster on that form, enter in column (X) for that disaster the amount from your 2018 Form 8915-C, line 4, column (b).</li> <li>• If for your 2018 Form 8915-C you were required to use Worksheet 2 in the instructions, enter in column (X) the amounts from line 4 of column (X), in your Worksheet 2 in the 2018 Form 8915-C instructions.</li> </ul> <p><b>Note.</b> If the amount on line 1 of this worksheet is \$100,000 or more for a disaster, you cannot have qualified 2018 disaster distributions in 2019 for that disaster. Do not complete Worksheet 2 for that disaster.</p>					
2	Distributions from retirement plans (other than IRAs)					
3	Distributions from traditional, SEP, and SIMPLE IRAs					
4	Distributions from Roth IRAs					
5	Totals. Add lines 1 through 4.					

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

Disaster Area	Qualified 2018 Disaster	Date of Declaration	Disaster Period aka Incident Period
Alabama	Severe Storms And Tornadoes (DR-4362)	April 26, 2018	March 19, 2018 - March 20, 2018
Alabama	Hurricane Michael (DR-4406)	November 05, 2018	October 10, 2018 - October 13, 2018
Alaska	Flooding (DR-4391)	September 05, 2018	May 11, 2018 - May 13, 2018
Alaska	Earthquake (DR-4413)	January 31, 2019	November 30, 2018
American Samoa	Tropical Storm Gita (DR-4357)	March 02, 2018	February 07, 2018 - February 12, 2018
California	Wildfires And High Winds (DR-4382)	August 04, 2018	July 23, 2018 - September 19, 2018
California	Wildfires (DR-4407)	November 12, 2018	November 08, 2018 - November 25, 2018
Confederated Tribes of the Colville Reservation	Flooding (DR-4384)	August 17, 2018	May 05, 2018 - May 28, 2018
Connecticut	Severe Storms, Tornadoes, And Straight-line Winds (DR-4385)	August 20, 2018	May 15, 2018
Connecticut	Severe Storms And Flooding (DR-4410)	December 05, 2018	September 25, 2018 - September 26, 2018
Florida	Hurricane Michael (DR-4399)	October 11, 2018	October 07, 2018 - October 19, 2018
Georgia	Hurricane Michael (DR-4400)	October 14, 2018	October 09, 2018 - October 23, 2018
Guam	Typhoon Mangkhut (DR-4398)	October 01, 2018	September 10, 2018 - September 11, 2018
Havasupai Tribe	Severe Storms, Flooding, And Landslides (DR-4389)	August 31, 2018	July 11, 2018 - July 12, 2018
Hawaii	Severe Storms, Flooding, Landslides, And Mudslides (DR-4365)	May 08, 2018	April 13, 2018 - April 16, 2018
Hawaii	Kilauea Volcanic Eruption And Earthquakes (DR-4366)	May 11, 2018	May 03, 2018 - August 17, 2018
Hawaii	Hurricane Lane (DR-4395)	September 27, 2018	August 22, 2018 - August 29, 2018
Indiana	Severe Storms And Flooding (DR-4363)	May 04, 2018	February 14, 2018 - March 04, 2018
Iowa	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4386)	August 20, 2018	June 06, 2018 - July 02, 2018
Iowa	Severe Storm And Tornadoes (DR-4392)	September 12, 2018	July 19, 2018
Kansas	Severe Storms, Straight-line Winds, And Flooding (DR-4403)	October 19, 2018	September 01, 2018 - September 08, 2018
Kansas	Severe Storms, Straight-line Winds, And Flooding (DR-4417)	February 25, 2019	October 04, 2018 - October 15, 2018
Kentucky	Severe Storms, Flooding, Landslides, And Mudslides (DR-4358)	April 12, 2018	February 09, 2018 - February 14, 2018
Kentucky	Severe Storms, Tornadoes, Flooding, Landslides, And Mudslides (DR-4361)	April 26, 2018	February 21, 2018 - March 21, 2018
Maine	Severe Storm And Flooding (DR-4367)	May 30, 2018	March 02, 2018 - March 08, 2018
Maryland	Severe Storms And Flooding (DR-4374)	June 25, 2018	May 15, 2018 - May 19, 2018
Maryland	Severe Storm And Flooding (DR-4376)	July 02, 2018	May 27, 2018 - May 28, 2018
Massachusetts	Severe Winter Storm And Flooding (DR-4372)	June 25, 2018	March 02, 2018 - March 03, 2018
Massachusetts	Severe Winter Storm And Snowstorm (DR-4379)	July 19, 2018	March 13, 2018 - March 14, 2018
Michigan	Severe Storms, Flooding, Landslides, And Mudslides (DR-4381)	August 02, 2018	June 16, 2018 - June 18, 2018
Minnesota	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4390)	September 05, 2018	June 15, 2018 - July 12, 2018
Minnesota	Severe Storms And Flooding (DR-4414)	February 01, 2019	October 09, 2018 - October 11, 2018
Mississippi	Severe Storms, Flooding, And Tornado (DR-4415)	February 14, 2019	December 27, 2018 - December 28, 2018
Montana	Flooding (DR-4388)	August 30, 2018	April 12, 2018 - May 06, 2018
Montana	Flooding (DR-4405)	October 31, 2018	May 01, 2018 - June 10, 2018
Nebraska	Severe Winter Storm and Straight-line Winds (DR-4375)	June 29, 2018	April 13, 2018 - April 18, 2018
Nebraska	Severe Storms, Tornadoes, Straight-line Winds, And Flooding (DR-4387)	August 27, 2018	June 17, 2018 - July 01, 2018
New Hampshire	Severe Winter Storm And Snowstorm (DR-4371)	June 08, 2018	March 13, 2018 - March 14, 2018
New Hampshire	Severe Storm And Flooding (DR-4370)	June 08, 2018	March 02, 2018 - March 08, 2018
New Jersey	Severe Winter Storm And Snowstorm (DR-4368)	June 08, 2018	March 06, 2018 - March 07, 2018
New York	Severe Storms And Flooding (DR-4397)	October 01, 2018	August 13, 2018 - August 15, 2018
North Carolina	Tornado And Severe Storms (DR-4364)	May 08, 2018	April 15, 2018
North Carolina	Hurricane Florence (DR-4393)	September 14, 2018	September 07, 2018 - September 29, 2018
North Carolina	Tropical Storm Michael (DR-4412)	January 31, 2019	October 10, 2018 - October 12, 2018
Northern Mariana Islands	Typhoon Mangkhut (DR-4396)	September 29, 2018	September 10, 2018 - September 11, 2018
Northern Mariana Islands	Super Typhoon Yutu (DR-4404)	October 26, 2018	October 24, 2018 - October 26, 2018
Ohio	Severe Storms, Landslides, And Mudslides (DR-4360)	April 17, 2018	February 14, 2018 - February 25, 2018
Oklahoma	Wildfires (DR-4373)	June 25, 2018	April 11, 2018 - April 20, 2018
Pennsylvania	Severe Storms And Flooding (DR-4408)	November 27, 2018	August 10, 2018 - August 15, 2018
South Carolina	Hurricane Florence (DR-4394)	September 16, 2018	September 08, 2018 - October 08, 2018
Texas	Severe Storms And Flooding (DR-4377)	July 06, 2018	June 19, 2018 - July 13, 2018
Texas	Severe Storms And Flooding (DR-4416)	February 25, 2019	September 10, 2018 - November 02, 2018
Tohono O'odham Nation	Severe Storms And Flooding (DR-4409)	November 30, 2018	October 01, 2018 - October 03, 2018
Vermont	Severe Storm And Flooding (DR-4380)	July 30, 2018	May 04, 2018 - May 05, 2018
Virginia	Hurricane Florence (DR-4401)	October 15, 2018	September 08, 2018 - September 21, 2018
Virginia	Tropical Storm Michael (DR-4411)	December 18, 2018	October 09, 2018 - October 16, 2018
Washington	Severe Winter Storms, Straight-line Winds, Flooding, Landslides, Mudslides, Tornado (DR-4418)	March 04, 2019	December 10, 2018 - December 24, 2018
West Virginia	Severe Storms, Flooding, Landslides, And Mudslides (DR-4359)	April 17, 2018	February 14, 2018 - February 20, 2018
West Virginia	Severe Storms, Flooding, Landslides, And Mudslides (DR-4378)	July 12, 2018	May 28, 2018 - June 03, 2018
Wisconsin	Severe Storms, Straight-line Winds, And Flooding (DR-4383)	August 10, 2018	June 15, 2018 - June 19, 2018
Wisconsin	Severe Storms, Tornadoes, Straight-line Winds, Flooding, And Landslides (DR-4402)	October 18, 2018	August 17, 2018 - September 14, 2018