



Note: *The draft you are looking for begins on the next page.*

Caution: DRAFT—NOT FOR FILING

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information. **Do not file draft forms** and do **not** rely on draft forms, instructions, and publications for filing. We do **not** release draft forms until we believe we have incorporated all changes (except when explicitly stated on this coversheet). However, unexpected issues occasionally arise, or legislation is passed—in this case, we will post a new draft of the form to alert users that changes were made to the previously posted draft. Thus, there are never any changes to the last posted draft of a form and the final revision of the form. Forms and instructions generally are subject to OMB approval before they can be officially released, so we post only drafts of them until they are approved. Drafts of instructions and publications usually have some changes before their final release.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms) and remain there after the final release is posted at [IRS.gov/LatestForms](https://www.irs.gov/LatestForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication has a page on IRS.gov with a friendly shortcut. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Pub. 501 page is at [IRS.gov/Pub501](https://www.irs.gov/Pub501); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040/SR) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not a Search box.

If you wish, you can submit comments to the IRS about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive and may not be able to consider many suggestions until the subsequent revision of the product.

If you have comments on reducing paperwork and respondent (filer) burden, with respect to draft or final forms, please respond to the relevant information collection through the Federal Register process; for more info, click [here](#).

Qualified 2018 Disaster Retirement Plan Distributions and Repayments

2021

Attachment Sequence No. **915**

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

Department of the Treasury
Internal Revenue Service

Name. If married, file a separate form for each spouse required to file 2021 Form 8915-C. See instructions.

Your social security number

Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return	Home address (number and street, or P.O. box if mail is not delivered to your home)		Apt. no.
	City, town or post office, state, and ZIP code. If you have a foreign address, also complete the spaces below. See instructions.		If this is an amended return, check here <input type="checkbox"/>
	Foreign country name	Foreign province/state/county	Foreign postal code

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

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

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

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

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

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

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature

Date

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.