

Form **8915-C**

Qualified 2018 Disaster Retirement Plan Distributions and Repayments

OMB No. 1545-0074

Go to www.irs.gov/Form8915C for instructions and the latest information.

2022

Department of the Treasury
Internal Revenue Service

For coronavirus-related distributions, see Form 8915-F.
Attach to 2022 Form 1040, 1040-SR, or 1040-NR.

Attachment
Sequence No. **915**

Name. If married, file a separate form for each spouse required to file 2022 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 2020 Form 8915-C, line 11. If you checked the box on that line, enter -0-	1
2a	Enter the amount, if any, from your 2021 Form 8915-C, line 8	2a
b	Enter the amount, if any, from your 2021 Form 8915-C, line 3	2b
3a	Subtract line 2b from line 2a. If zero or less, enter -0-. This is your excess repayment from 2021	3a
b	Enter the amount from line 3a that you have already carried back to a prior year	3b
4	Subtract line 3b from line 3a	4
5	Enter the total amount of any repayments you made before filing your 2022 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 disaster distributions for disasters other than qualified 2018 disasters. See instructions	5
6	Add lines 4 and 5	6
7	Amount subject to tax in 2022. Subtract line 6 from line 1. If zero or less, enter -0-. Include this amount in the total on 2022 Form 1040, 1040-SR, or 1040-NR, line 5b	7

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

8	Enter the amount, if any, from your 2020 Form 8915-C, line 27. If you checked the box on that line, enter -0-	8
9a	Enter the amount, if any, from your 2021 Form 8915-C, line 17	9a
b	Enter the amount, if any, from your 2021 Form 8915-C, line 12	9b
10a	Subtract line 9b from line 9a. If zero or less, enter -0-. This is your excess repayment from 2021	10a
b	Enter the amount from line 10a that you have already carried back to a prior year	10b
11	Subtract line 10b from line 10a	11
12	Enter the total amount of any repayments you made before filing your 2022 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 disaster distributions for disasters other than qualified 2018 disasters. See instructions	12
13	Add lines 11 and 12	13
14	Amount subject to tax in 2022. Subtract line 13 from line 8. If zero or less, enter -0-. Include this amount in the total on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b	14

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.	