

### Nondeductible IRAs

Go to [www.irs.gov/Form8606](http://www.irs.gov/Form8606) for instructions and the latest information.  
Attach to 2022 Form 1040, 1040-SR, or 1040-NR.

Name. If married, file a separate form for each spouse required to file 2022 Form 8606. See instructions.

Your social security number

<b>Fill in Your Address Only if You Are Filing This Form by Itself and Not With Your Tax Return</b>	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).		
	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 2022.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified disaster distribution, if any, from 2022 Form(s) 8915-F (see instructions)), 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 2022 and you made nondeductible contributions to a traditional IRA in 2022 or an earlier year.

<b>1</b>	Enter your nondeductible contributions to traditional IRAs for 2022, including those made for 2022 from January 1, 2023, through April 18, 2023. See instructions . . . . .	<b>1</b>						
<b>2</b>	Enter your total basis in traditional IRAs. See instructions . . . . .	<b>2</b>						
<b>3</b>	Add lines 1 and 2 . . . . .	<b>3</b>						
	<table border="1"> <tr> <td rowspan="2"> <b>In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b> </td> <td><input type="checkbox"/> <b>No</b></td> <td>Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</td> </tr> <tr> <td><input type="checkbox"/> <b>Yes</b></td> <td>Go to line 4.</td> </tr> </table>	<b>In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>	<input type="checkbox"/> <b>No</b>	Enter the amount from line 3 on line 14. Do not complete the rest of Part I.	<input type="checkbox"/> <b>Yes</b>	Go to line 4.		
<b>In 2022, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion?</b>	<input type="checkbox"/> <b>No</b>		Enter the amount from line 3 on line 14. Do not complete the rest of Part I.					
	<input type="checkbox"/> <b>Yes</b>	Go to line 4.						
<b>4</b>	Enter those contributions included on line 1 that were made from January 1, 2023, through April 18, 2023	<b>4</b>						
<b>5</b>	Subtract line 4 from line 3 . . . . .	<b>5</b>						
<b>6</b>	Enter the value of <b>all</b> your traditional, SEP, and SIMPLE IRAs as of December 31, 2022, plus any outstanding rollovers. Subtract certain repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions) . . . . .	<b>6</b>						
<b>7</b>	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2022. <b>Do not</b> include rollovers (other than repayments of qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions)), 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) . . . . .	<b>7</b>						
<b>8</b>	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2022. Also, enter this amount on line 16 . . . . .	<b>8</b>						
<b>9</b>	Add lines 6, 7, and 8 . . . . .	<b>9</b>						
<b>10</b>	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" . . . . .	<b>10</b>	×					
<b>11</b>	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 . . . . .	<b>11</b>						
<b>12</b>	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA . . . . .	<b>12</b>						
<b>13</b>	Add lines 11 and 12. This is the nontaxable portion of all your distributions . . . . .	<b>13</b>						
<b>14</b>	Subtract line 13 from line 3. This is <b>your total basis in traditional IRAs for 2022 and earlier years</b> . . . . .	<b>14</b>						
<b>15a</b>	Subtract line 12 from line 7 . . . . .	<b>15a</b>						
<b>b</b>	Enter the amount on line 15a attributable to qualified disaster distributions, if any, from 2022 Form(s) 8915-F (see instructions). Also, enter this amount on 2022 Form(s) 8915-F, line 18, as applicable (see instructions) . . . . .	<b>15b</b>						
<b>c</b>	<b>Taxable amount.</b> Subtract line 15b from line 15a. If more than zero, also include this amount on 2022 Form 1040, 1040-SR, or 1040-NR, line 4b . . . . .	<b>15c</b>						
	<b>Note:</b> You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59½ at the time of the distribution. See instructions.							