



Instructions for Form 8930

Qualified Disaster Recovery Assistance Retirement Plan Distributions and Repayments

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions

Purpose of Form

Use Form 8930 if you were adversely affected by the Midwestern severe storms, tornadoes, or flooding, and you received a distribution that qualifies for favorable tax treatment. See Table 1 on page 5 for the Midwestern disaster areas.

Part I

Use Part I to figure your:

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

Parts II and III

Use Parts II and III to:

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

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

Part IV

Use Part IV to:

- Report that you received qualified distributions for the purchase or construction of a main home in a Midwestern disaster area that you repaid, in whole or in part, before March 4, 2009,
- Report any repayments of qualified distributions (not reported on Form 8606), and
- Figure the taxable amount, if any, of your qualified distributions (not reported on Form 8606).

Additional Information

See Pub. 4492-B, Information for Affected Taxpayers in the Midwestern Disaster Areas, for more details.

Who Must File

File Form 8930 if either of the following applies.

- You received a qualified disaster recovery assistance distribution from an eligible retirement plan.
- You received a qualified distribution for the purchase or construction of a main home in a Midwestern disaster area that you repaid, in whole or in part, before March 4, 2009.

When and Where To File

File Form 8930 with your 2008 Form 1040, 1040A, or 1040NR. If you are not required to file an income tax return but are required to file Form 8930, sign Form 8930 and send it to the Internal Revenue Service at the same time and place you would otherwise file Form 1040, 1040A, or 1040NR.

How Is a Qualified Disaster Recovery Assistance Distribution Taxed?

Generally, a qualified disaster recovery assistance 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 you received more than one distribution 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 disaster recovery assistance distributions are not subject to the additional 10% tax on early distributions.

Qualified Disaster Recovery Assistance Distribution

A qualified disaster recovery assistance distribution is any distribution you received from an eligible retirement plan if all of the following conditions are met.

1. For a distribution made in 2008, the distribution was made on or after the applicable disaster date (see Table 1 on page 5).

2. Your main home was located in a Midwestern disaster area on the applicable disaster date (see Table 1 on page 5).

3. You sustained an economic loss because of the severe storms, tornadoes, or flooding, and your main home was in that disaster area on the applicable disaster date. Examples of an economic loss include, but are not 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 disaster recovery assistance distribution, regardless of whether the distribution was made on account of the severe storms, tornadoes, or flooding in the Midwestern disaster areas. Qualified disaster recovery assistance distributions are permitted without regard to your need or the actual amount of your economic loss.

A reduction or offset (on or after the applicable disaster date) of your account balance in an eligible retirement plan in order to repay a loan can also be designated as a qualified disaster recovery assistance distribution. See *Distribution of plan loan offsets* on page 2.

Limit. The total of your qualified disaster recovery assistance distributions from all plans is limited to \$100,000. If you have distributions in excess of \$100,000 from more than one type of plan, such as a 401(k) plan and an IRA, you can allocate the \$100,000 limit among the plans any way you choose.

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 does not comply with the terms of repayment. Plan loan offsets are treated as actual distributions and are reported on 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, will not change your main home.

Additional tax. Qualified disaster recovery assistance distributions are not subject to the additional 10% tax (or the 25% additional tax for certain distributions from SIMPLE IRAs) on early distributions and are not required to be reported on Form 5329. However, any distributions you received in excess of the \$100,000 qualified disaster recovery assistance distribution limit may be subject to the additional tax.

Note. If you choose to treat a distribution as a qualified disaster recovery assistance 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 Disaster Recovery Assistance Distribution

If you choose, you can generally repay any portion of a qualified disaster recovery assistance distribution that is eligible for tax-free rollover treatment to an eligible retirement plan. Also, you can repay a qualified disaster recovery assistance distribution made on account of hardship from a retirement plan. However, see *Exceptions*, on this page, for qualified disaster recovery assistance distributions you cannot repay.

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 qualified rollover and are not included in income. Also, for purposes of the one-rollover-per-year limitation for IRAs, a repayment of a qualified disaster recovery

assistance distribution to an IRA is not considered a qualified rollover.

Include on Form 8930 any repayments you make before filing your 2008 return. Any repayments you make will reduce the amount of qualified disaster recovery assistance distributions reported on your return for 2008. Do not include on your 2008 Form 8930 any repayments you make later than the due date (including extensions) for filing your 2008 return. If you make a repayment in 2009 after you file your 2008 return, the repayment will reduce the amount of your qualified disaster recovery assistance distributions included in income on your 2009 return, unless you are eligible to amend your 2008 return. See *Amending Form 8930* on this page. Also, any excess repayments you make for 2008 will be carried forward to your 2009 return.

Also file Form 8606, Nondeductible IRAs, to report any repayment of a nondeductible contribution to a traditional IRA on line 1 of Form 8606. If you make a repayment of a previously deductible contribution to a traditional IRA, do not file Form 8606 solely because of such repayment. If you make a repayment to a Roth IRA, see Pub. 590 to figure your basis.

Exceptions. You cannot repay the following types of distributions.

1. Qualified disaster recovery assistance distributions received as a beneficiary (other than a surviving spouse).
2. Required minimum distributions.
3. Periodic payments (other than from an IRA) that are for:
 - a. A period of 10 years or more,
 - b. Your life or life expectancy, or
 - c. The joint lives or life expectancies of you and your beneficiary.

Qualified Distribution for the Purchase or Construction of a Main Home

To be a qualified distribution, 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 within 6 months before the day after the applicable disaster date.
3. The distribution was to be used to purchase or construct a main home in a Midwestern disaster area that was not purchased or constructed because of the severe storms, tornadoes, or flooding that occurred in the Midwestern disaster areas.

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

If you received a qualified distribution to purchase or construct a main home, you can repay that distribution to an eligible retirement plan on or after the applicable disaster date and before March 4, 2009. For this purpose, an eligible retirement plan is any plan, annuity, or IRA to which a qualified rollover can be made.

Amounts that are repaid before March 4, 2009, are treated as a qualified rollover and are not included in income. Also, for purposes of the one-rollover-per-year limitation for IRAs, a repayment of a qualified distribution to an IRA is not considered a qualified rollover.

A qualified distribution (or any portion thereof) not repaid before March 4, 2009, may be taxable for 2007 or 2008 and 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 disaster recovery assistance distribution if all of the following apply.

1. The distribution was received on or after the applicable disaster date.
2. The distribution (or any portion thereof) is not repaid before March 4, 2009.
3. The distribution can otherwise be treated as a qualified disaster recovery assistance distribution. See *Qualified Disaster Recovery Assistance Distribution* that begins on page 1.

Amending Form 8930

If, after filing your original return, you make a repayment, the repayment may reduce the amount of your qualified disaster recovery assistance 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 make a repayment by the due date of your original return (including extensions) but after you have filed your 2008 return, include the repayment on your amended 2008 Form 8930.

If you make a repayment after the due date of your original return (including extensions), include the repayment on your 2009 Form 8930. However, you can file an amended Form 8930 for 2008 if either of the following applies.

- You elected to include all of your qualified disaster recovery assistance distributions in income (instead of over 3 years) on your original return.
- The amount of the repayment exceeds the amount of your qualified disaster recovery assistance distributions that are included in income for 2009 and you choose to carry the excess back to your 2008 tax return. See the example next, on page 3.

Example. You received a qualified disaster recovery assistance distribution in the amount of \$90,000 on June 15, 2008. You choose to spread the \$90,000 over 3 years (\$30,000 in income for 2008, 2009, and 2010). On November 19, 2009, you make a repayment of \$45,000. For 2009, none of the qualified disaster recovery assistance distribution is included in income. The excess repayment of \$15,000 (\$45,000 – \$30,000) can be carried back to 2008 or you can choose to carry it forward to 2010.

File Form 1040X, Amended U.S. Individual Income Tax Return, to amend a return you have already filed. Generally, Form 1040X 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.

Specific Instructions

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 8930. If both you and your spouse are required to file Form 8930, file a separate Form 8930 for each of you. If you and your spouse are both filing Forms 8930, the \$100,000 limit on qualified disaster recovery assistance distributions and the election to include all qualified disaster recovery assistance distributions in income are determined separately for each spouse.

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).

Column (b)

Enter on the appropriate lines in column (b) any qualified disaster recovery assistance distributions (including periodic payments and required minimum distributions) you received in 2008 on or after the applicable disaster date.

Include only those distributions you wish to designate as qualified disaster recovery assistance distributions. See *Qualified Disaster Recovery Assistance Distribution* that begins on page 1.

Also include in column (b), if you choose, any qualified distribution that is eligible to be designated as a qualified disaster recovery assistance distribution (see *Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home* on page 2).

Column (c)

Complete column (c) only if the total on line 4, column (b), is more than \$100,000.

If the amount on line 4, 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 disaster recovery assistance 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 pension plan, you can allocate the \$100,000 limit among the plans any way you choose.

Example 1. You received a distribution from your Roth IRA in the amount of \$130,000 on September 1, 2008, because of the severe storms in the Midwestern disaster areas. You would enter \$130,000 on line 3, columns (a) and (b). You would then enter \$100,000 on line 3, column (c), since the distribution is in excess of the \$100,000 limit.

Example 2. Assume the same facts as in *Example 1*, except on October 14, 2008, you also received a distribution from your 401(k) plan in the amount of \$20,000 because of the severe storms in the Midwestern disaster areas. You would enter \$20,000 on line 1, columns (a) and (b). You will now need to make an allocation in column (c) between the two distributions, since the total on line 4, column (b), is \$150,000. You can choose to make the allocation in any way, 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 3, column (c), and the entire \$20,000 to your 401(k) plan distribution on line 1, column (c).

Line 5

If line 5 includes an amount distributed for the purchase or construction of a main home in the Midwestern disaster areas, but you did not purchase or construct that home because of the severe storms, tornadoes, or flooding, you may have to enter this amount on line 21. See *Part IV—Qualified Distributions for the Purchase or Construction of a Main Home in a Midwestern Disaster Area* on page 4.

See the instructions for your tax return for reporting all other distributions included on line 5.

Part II—Qualified Disaster Recovery Assistance Distributions From Retirement Plans (other than IRAs)

Complete Part II if you have an amount entered on line 1, column (b).

Line 7

Enter on line 7 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 7.

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 disaster recovery assistance distributions.

 **CAUTION** If you have a Form 1099-R with both qualified disaster recovery assistance distributions and non-qualified distributions, you must separately calculate the cost attributable to each distribution.

Line 9

If you do not check the box on line 9, you must spread the amount on line 8 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 the taxpayer died during 2008 after receiving a qualified disaster recovery assistance distribution, the distribution cannot be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

Line 10

At any time during the 3-year period after the date you received a qualified disaster recovery assistance distribution, you can repay any portion of the distribution to an eligible retirement plan that is permitted to accept rollover contributions. You cannot, however, repay more than the amount of the original distribution. See *Repayment of a Qualified Disaster Recovery Assistance Distribution* on page 2 for details.

Enter on line 10 the amount of any repayments you made before filing your 2008 return. Do not include any repayments made later than the due date (including extensions) for that return. If you repaid more than the amount on line 9, the excess will be carried forward to your 2009 tax return. Repayments made after the due date of your 2008 return (including extensions) generally will be reported on your 2009 tax return. However, you may have to file an amended return in certain situations. See *Amending Form 8930* that begins on page 2.

Example. You received a \$90,000 qualified disaster recovery assistance distribution on June 9, 2008, from your 401(k) plan because of the severe storms in the Midwestern disaster areas. On April 1, 2009, you repay \$30,000 to an IRA. You file your return on April 10, 2009. 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 10.

Part III—Qualified Disaster Recovery Assistance Distributions From Traditional, SEP, SIMPLE, and Roth IRAs

Complete Part III if you have an amount entered on line 2, column (b), or line 3, column (b).

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

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

For more information, see Form 8606 and its instructions.

Line 17

If you do not check the box on line 17, you must spread the amount on line 16 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 the taxpayer died during 2008 after receiving a qualified disaster recovery assistance distribution, the distribution cannot be spread over 3 years. The entire distribution must be reported on the tax return of the deceased taxpayer.

Line 18

At any time during the 3-year period after the date you received a qualified disaster recovery assistance distribution, you can repay any portion of the distribution to an eligible retirement plan that is permitted to accept rollover contributions. You cannot, however, repay more than the amount of the original distribution. See *Repayment of a Qualified Disaster Recovery Assistance Distribution* on page 2 for details.

Enter on line 18 the amount of any repayments you made before filing your 2008 return. Do not include any repayments made later than the due date (including extensions) for that return. If you repaid more than the amount on line 17, the excess will be carried forward to your 2009 tax return. Repayments made after the due date of your 2008 return (including extensions) generally will be reported on your 2009 tax return. However, you may have to file an amended return in certain situations. See *Amending Form 8930* that begins on page 2.

Example. You received a \$90,000 qualified disaster recovery assistance distribution on October 1, 2008, from your Roth IRA because of the severe storms in the Midwestern disaster areas. On April 1, 2009, you repay \$30,000 to your Roth IRA. You file your return on April 10, 2009. 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 18.

Part IV—Qualified Distributions for the Purchase or Construction of a Main Home in a Midwestern Disaster Area

Complete Part IV if you received a qualified distribution for the purchase or construction of a main home in a Midwestern disaster area that you repaid, in whole or in part, before March 4, 2009.

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

Note. A qualified distribution for the purchase or construction of a main home made on or after the applicable disaster date may be treated as a qualified disaster recovery assistance distribution in certain circumstances. See *Repayment of a Qualified Distribution for the Purchase or Construction of a Main Home* on page 2.

Line 20

If you check the "Yes" box, but are not required to complete lines 21 through 25, you still must file Form 8930 to show that you received a qualified distribution.

Line 21

Enter on line 21 your qualified distributions (see *Qualified Distribution for the Purchase or Construction of a Main Home* on page 2).

Do not include any distributions you designated as qualified disaster recovery assistance distributions reported on line 6 or line 15. Also, do not include any amounts reported on Form 8606.

Line 22

Enter on line 22 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 most 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, do not enter any amount on line 22. Any cost or basis in an IRA is figured on Form 8606 if you made nondeductible contributions.

 **Caution:** If you have a Form 1099-R with both qualified distributions and non-qualified distributions, you must separately calculate the cost attributable to each distribution.

Line 24

At any time before March 4, 2009, you can repay any portion of a qualified distribution to an eligible retirement plan that is permitted to accept qualified rollovers (see *Repayment of a Qualified*

Distribution for the Purchase or Construction of a Main Home on page 2). You cannot, however, repay more than the amount of the original distribution.

Enter on line 24 the amount of any repayments you make before March 4, 2009. Do not include any repayments treated as qualified rollovers on Form 8606.

Line 25

Most distributions from qualified retirement plans (including IRAs) and annuity contracts 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 Midwestern disaster area that were not repaid to an eligible retirement plan before March 4, 2009, 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.

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. The reason we need your social security number is to secure proper identification in order to gain access to the tax information in our files to properly process the form. If you do not file this information, or 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, and the District of Columbia 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.

Table 1. Midwestern Disaster Areas

The counties listed below are in the Midwestern disaster areas and are eligible for the special tax relief discussed in these instructions.

Applicable Disaster Date*	State	Affected Counties—Midwestern Disaster Areas
05/02/2008	Arkansas	Arkansas, Benton, Cleburne, Conway, Crittenden, Grant, Lonoke, Mississippi, Phillips, Pulaski, Saline, and Van Buren.
06/01/2008	Illinois	Adams, Calhoun, Clark, Coles, Crawford, Cumberland, Douglas, Edgar, Greene, Hancock, Henderson, Jasper, Jersey, Lake, Lawrence, Madison, Mercer, Monroe, Pike, Randolph, Rock Island, St. Clair, Scott, Whiteside, and Winnebago.
06/06/2008	Indiana	Adams, Bartholomew, Benton, Boone, Brown, Clay, Daviess, Dearborn, Decatur, Fountain, Franklin, Gibson, Grant, Greene, Hamilton, Hancock, Hendricks, Henry, Huntington, Jackson, Jay, Jefferson, Jennings, Johnson, Knox, Lawrence, Madison, Marion, Montgomery, Monroe, Morgan, Ohio, Owen, Parke, Pike, Posey, Putnam, Randolph, Ripley, Rush, Shelby, Sullivan, Switzerland, Tippecanoe, Union, Vermillion, Vigo, Wabash, Washington, and Wayne.
05/25/2008	Iowa	Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Butler, Carroll, Cass, Cedar, Cerro Gordo, Cherokee, Chickasaw, Clarke, Clayton, Clinton, Crawford, Dallas, Davis, Decatur, Delaware, Des Moines, Dubuque, Fayette, Floyd, Franklin, Fremont, Greene, Grundy, Guthrie, Hamilton, Hancock, Hardin, Harrison, Henry, Howard, Humboldt, Iowa, Jackson, Jasper, Johnson, Jones, Keokuk, Kossuth, Lee, Linn, Louisa, Lucas, Lyon, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Palo Alto, Pocahontas, Polk, Pottawattamie, Poweshiek, Ringgold, Scott, Story, Tama, Taylor, Union, Van Buren, Wapello, Warren, Washington, Wayne, Webster, Winnebago, Winneshiek, Worth, and Wright.
05/22/2008	Kansas	Barber, Barton, Bourbon, Brown, Butler, Chautauqua, Cherokee, Clark, Clay, Comanche, Cowley, Crawford, Decatur, Dickinson, Edwards, Elk, Ellis, Ellsworth, Franklin, Gove, Graham, Harper, Haskell, Hodgeman, Jackson, Jewell, Kingman, Kiowa, Lane, Linn, Logan, Mitchell, Montgomery, Ness, Norton, Osborne, Pawnee, Phillips, Pratt, Reno, Republic, Riley, Rooks, Rush, Saline, Seward, Sheridan, Smith, Stafford, Sumner, Thomas, Trego, Wallace, and Wilson.
06/06/2008	Michigan	Allegan, Barry, Eaton, Ingham, Lake, Manistee, Mason, Missaukee, Osceola, Ottawa, Saginaw, and Wexford.
06/07/2008	Minnesota	Cook, Fillmore, Freeborn, Houston, Mower, and Nobles.
05/10/2008	Missouri	Barry, Jasper, and Newton.
06/01/2008	Missouri	Adair, Andrew, Atchison, Audrain, Bates, Buchanan, Callaway, Cape Girardeau, Carroll, Cass, Chariton, Christian, Clark, Daviess, Gentry, Greene, Grundy, Harrison, Holt, Howard, Jefferson, Johnson, Knox, Lewis, Lincoln, Linn, Livingston, Macon, Marion, Mercer, Miller, Mississippi, Monroe, Morgan, New Madrid, Nodaway, Pemiscot, Perry, Pettis, Pike, Platte, Polk, Putnam, Ralls, Randolph, Ray, Saline, Schuyler, Scotland, Shelby, St. Charles, St. Genevieve, St. Louis, the Independent City of St. Louis, Scott, Stone, Sullivan, Taney, Vernon, Webster, and Worth.
04/23/2008	Nebraska	Gage, Johnson, Morrill, Nemaha, and Pawnee.
05/22/2008	Nebraska	Adams, Blaine, Boone, Boyd, Brown, Buffalo, Burt, Butler, Cass, Chase, Cherry, Colfax, Cuming, Custer, Dawson, Douglas, Dundy, Fillmore, Frontier, Furnas, Gage, Garfield, Gosper, Greeley, Hall, Hamilton, Hayes, Holt, Howard, Jefferson, Johnson, Kearney, Keya Paha, Lancaster, Lincoln, Logan, Loup, Merrick, McPherson, Morrill, Nance, Nemaha, Otoe, Phelps, Platte, Polk, Red Willow, Richardson, Rock, Saline, Sarpy, Saunders, Seward, Sherman, Stanton, Thayer, Thomas, Thurston, Valley, Webster, Wheeler, and York.
06/27/2008	Nebraska	Dodge, Douglas, Sarpy, and Saunders.
06/05/2008	Wisconsin	Adams, Calumet, Crawford, Columbia, Dane, Dodge, Fond du Lac, Grant, Green, Green Lake, Iowa, Jefferson, Juneau, Kenosha, La Crosse, Lafayette, Manitowoc, Marquette, Milwaukee, Monroe, Ozaukee, Racine, Richland, Rock, Sauk, Sheboygan, Vernon, Walworth, Washington, Waukesha, and Winnebago.

* In some cases, the date will be later due to the continuation of the severe storms, tornadoes, or flooding that began on the above date. For more details, go to www.fema.gov.