



Instructions for Form 8863

Education Credits (American Opportunity, Hope, and Lifetime Learning Credits)

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

General Instructions

What's New

American opportunity credit. This new education tax credit (a modification of the Hope credit) is available for 2009 and 2010. The maximum credit per student is \$2,500 (100% of the first \$2,000 and 25% of the next \$2,000 of qualified education expenses). The credit is available for the first 4 years of postsecondary education and 40% of the credit (up to \$1,000) is refundable for many taxpayers. The amount of your credit for 2009 is gradually reduced (phased out) if your modified adjusted gross income (MAGI) is between \$80,000 and \$90,000 (\$160,000 and \$180,000 if you file a joint return). You cannot claim this credit if your MAGI is \$90,000 or more (\$180,000 or more if you file a joint return). Taxpayers with at least one student attending an eligible educational institution in a

Midwestern disaster area may elect to continue to claim the Hope credit for all students based on the previous Hope credit rules.

Income limits increased for Hope and lifetime learning credits. The amount of your tentative Hope and lifetime learning credits for 2009 is gradually reduced (phased out) if your MAGI is between \$50,000 and \$60,000 (\$100,000 and \$120,000 if you file a joint return). You cannot claim these credits if your MAGI is \$60,000 or more (\$120,000 or more if you file a joint return).

Purpose of Form

Use Form 8863 to figure and claim your education credits, which are based on qualified education expenses paid to an eligible postsecondary educational institution. For 2009, there are three education credits.

- The American opportunity credit, part of which may be refundable. Complete Parts I, IV, and V.
- The Hope credit, which is nonrefundable and only for taxpayers with at least one student attending an eligible

Table 1. Comparison of Education Credits

Caution. If you have more than one student eligible for the American opportunity credit or the Hope credit, you must claim the same credit for all eligible students. You cannot claim both the American opportunity credit and the Hope credit on the same tax return. However, you can claim both the American opportunity credit and the lifetime learning credit, or the Hope credit and the lifetime learning credit on the same return—but not for the same student.

	American Opportunity Credit – NEW	Hope Credit*	Lifetime Learning Credit
Maximum credit	Up to \$2,500 credit per eligible student	Up to \$1,800 (\$3,600 if a student in a Midwestern disaster area) credit per eligible student	Up to \$2,000 (\$4,000 if a student in a Midwestern disaster area) credit per return
Limit on modified adjusted gross income (MAGI)	\$180,000 if married filing jointly; \$90,000 if single, head of household, or qualifying widow(er)	\$120,000 if married filing jointly; \$60,000 if single, head of household, or qualifying widow(er)	
Refundable or nonrefundable	40% of credit may be refundable; the rest is nonrefundable	Nonrefundable—credit limited to the amount of tax you must pay on your taxable income	
Number of years of postsecondary education	Available ONLY for the first 4 years of postsecondary education	Available ONLY for the first 2 years of postsecondary education	Available for all years of postsecondary education and for courses to acquire or improve job skills
Number of tax years credit available	Available ONLY for 4 tax years per eligible student (including any year(s) Hope credit was claimed)	Available ONLY for 2 tax years per eligible student	Available for an unlimited number of years
Type of degree required	Student must be pursuing an undergraduate degree or other recognized education credential		Student does not need to be pursuing a degree or other recognized education credential
Number of courses	Student must be enrolled at least half time for at least one academic period beginning during the year		Available for one or more courses
Felony drug conviction	No felony drug convictions on student's records		Felony drug convictions are permitted
Qualified expenses	Tuition and required enrollment fees. Course-related books, supplies, and equipment do not need to be purchased from the institution in order to qualify.	Tuition and required enrollment fees (including amounts required to be paid to the institution for course-related books, supplies, and equipment). Additional expenses allowed for students in Midwestern disaster areas.	
Payments for academic periods	Payments made in 2009 for academic periods beginning in 2009 and in the first 3 months of 2010		

* You can claim the Hope credit **only** if at least one eligible student is attending an eligible educational institution in a Midwestern disaster area (see Table 2 on page 6 for a list of qualifying disaster areas).

educational institution in a Midwestern disaster area who elect not to claim the American opportunity credit for any student. Complete Parts II and V.

- The lifetime learning credit, which is nonrefundable. Complete Parts III and V.

A **refundable** credit can give you a refund for any part of the credit that is more than your total tax. A **nonrefundable** credit can reduce your tax, but any excess is not refunded to you.

Each of these credits has different rules that can affect your eligibility to claim a specific credit. These differences are shown in Table 1 on page 1.



You may be able to take the tuition and fees deduction for you, your spouse, or a dependent, instead of an education credit. Figure your tax both ways and choose the one that gives you the lower tax. See Form 8917, Tuition and Fees Deduction, and chapter 7 of Pub. 970, Tax Benefits for Education, for more information about the tuition and fees deduction.

Who Can Claim an Education Credit

You may be able to claim an education credit if you, your spouse, or a dependent you claim on your tax return was a student enrolled at or attending an eligible educational institution. The credits are based on the amount of qualified education expenses paid for the student in 2009 for academic periods beginning in 2009 and in the first 3 months of 2010.



Qualified education expenses must be reduced by any expenses paid directly or indirectly using tax-free educational assistance. See Tax-Free Educational Assistance and Refunds of Qualified Education Expenses on this page.

Who can claim a dependent's expenses. If a student is claimed as a dependent on another person's tax return, only the person who claims the student as a dependent can claim a credit for the student's qualified education expenses. If a student is not claimed as a dependent on another person's tax return, only the student can claim a credit.

Generally, qualified education expenses paid on behalf of the student by someone other than the student (such as a relative) are treated as paid by the student. However, qualified education expenses paid (or treated as paid) by a student who is claimed as a dependent on your tax return are treated as paid by you. Therefore, you are treated as having paid expenses that were paid from your dependent student's earnings, gifts, inheritances, savings, etc.

Who cannot claim a credit. You cannot take an education credit if any of the following apply.

1. You are claimed as a dependent on another person's tax return, such as your parent's return.
2. Your filing status is married filing separately.
3. You (or your spouse) were a nonresident alien for any part of 2009 and did not elect to be treated as a resident alien.
4. Your MAGI is one of the following.
 - a. American opportunity credit: \$180,000 or more if married filing jointly, or \$90,000 or more if single, head of household, or qualifying widow(er).
 - b. Hope and lifetime learning credits: \$120,000 or more if married filing jointly, or \$60,000 or more if single, head of household, or qualifying widow(er).



There are a number of factors, such as your filing status, your MAGI, and whether you are subject to the alternative minimum tax, that will affect the amount of any education credit you are eligible to claim. When you figure your taxes, you may want to compare the different education credits in order to choose the method(s) that gives you the lowest tax liability. If you qualify, you may find that a combination of credit(s) and other education benefit(s) gives you the lowest tax. See Pub. 970 for information on other benefits.

Qualified Education Expenses

Generally, qualified education expenses are amounts paid in 2009 for tuition and fees required for the student's enrollment or attendance at an eligible educational institution. It does not matter whether the expenses were paid in cash, by check, by credit card, or with borrowed funds.

Only certain expenses for course-related books, supplies, and equipment qualify.

- American opportunity credit: Qualified education expenses include amounts spent on books, supplies, and equipment needed for a course of study, whether or not the materials are purchased from the educational institution as a condition of enrollment or attendance.
- Hope and lifetime learning credits: Qualified education expenses include **only** amounts for books, supplies, and equipment required to be paid to the institution as a condition of enrollment or attendance.

Qualified education expenses **do not** include amounts paid for:

- Room and board, insurance, medical expenses (including student health fees), transportation, or other similar personal, living, or family expenses.
- Any course or other education involving sports, games, or hobbies, or any noncredit course, unless such course or other education is part of the student's degree program or (for the lifetime learning credit only) helps the student acquire or improve job skills.
- Nonacademic fees, such as student activity fees, athletic fees, insurance expenses, or other expenses unrelated to the academic course of instruction.

But see *Special Rules for Students in Midwestern Disaster Areas*, on the next page, for certain exceptions.

You should receive Form 1098-T, Tuition Statement, from the college or university reporting either payments received in 2009 (box 1) or amounts billed in 2009 (box 2). However, the amounts in boxes 1 and 2 of Form 1098-T may be different than what you actually paid. On Form 8863, lines 1, 3, and 5, enter only the amounts you paid in 2009 for qualified expenses. See chapters 2, 3, and 4 of Pub. 970 for more information on Form 1098-T.

If you or the student takes a deduction for higher education expenses, such as on Schedule A or Schedule C (Form 1040), you cannot use those same expenses when figuring your education credits.



Any qualified expenses used to figure the education credits cannot be taken into account in determining the amount of a distribution from a Coverdell ESA or a qualified tuition program (section 529 plan) that is excluded from gross income. See Pub. 970, chapters 8 and 9, for more information.

Tax-Free Educational Assistance and Refunds of Qualified Education Expenses

Tax-free educational assistance includes a tax-free scholarship or Pell grant or tax-free employer-provided educational assistance. See chapter 1 of Pub. 970 for specific information.

For all credits, you must reduce the total of your qualified education expenses by any tax-free educational assistance and by any refunds of your expenses. If the refund or tax-free assistance is received in the same year in which the expenses were paid or in the following year before you file your tax return, simply reduce your qualified education expenses by the amount received and figure your education credits using the reduced amount of qualified expenses. If the refund or tax-free assistance is received after you file your return for the year in which the expenses were paid, you must recapture (repay) the excess credit. You do this by figuring the amount by which your education credits would have been reduced if the refund or tax-free assistance had been received in the year for which you claimed the education credits. Include that amount as an additional tax for the year the refund or tax-free assistance was received.

Example. You paid \$8,000 tuition and fees in December 2008 for your child's spring semester beginning in January 2009. You filed your 2008 tax return on February 2, 2009, and claimed a lifetime learning credit of \$1,600 (\$8,000 qualified expenses paid x .20). After you filed your return, your child dropped two courses and you received a refund of \$1,400.

You must refigure your 2008 lifetime learning credit using \$6,600 (\$8,000 qualified expenses – \$1,400 refund). The refigured credit is \$1,320. You must include the difference of \$280 (\$1,600 credit originally claimed – \$1,320 refigured credit) on your 2009 Form 1040, line 44, or Form 1040A, line 28. Also, enter "\$280" and "ECR" in the space next to line 44 (if filing Form 1040) or line 28 (Form 1040A).

Prepaid Expenses

Qualified education expenses paid in 2009 for an academic period that begins in the first 3 months of 2010 can be used only in figuring your 2009 education credits. For example, if you pay \$2,000 in December 2009 for qualified tuition for the 2010 winter quarter that begins in January 2010, you can use that \$2,000 in figuring your 2009 education credits (if you meet all the other requirements).



You cannot use any amount paid in 2008 or 2010 to figure your 2009 education credit(s).

Eligible Educational Institution

An eligible educational institution is generally any accredited public, nonprofit, or proprietary (private) college, university, vocational school, or other postsecondary institution. Also, the institution must be eligible to participate in a student aid program administered by the Department of Education. Virtually all accredited postsecondary institutions meet this definition.

Special Rules for Students in Midwestern Disaster Areas

The following rules apply only to students attending an eligible educational institution in a Midwestern disaster area in the states of Arkansas, Illinois, Indiana, Iowa, Missouri, Nebraska, and Wisconsin. See Table 2 on page 6 for the eligible counties.

All of the other rules discussed on pages 2 through 5 (as modified by these rules) must still be met.

The Hope credit for students in Midwestern disaster areas is 100% of the first \$2,400 of qualified education expenses and 50% of the next \$2,400 of qualified education expenses for a maximum credit of \$3,600 per student. Complete Parts II and V of Form 8863 to figure the increased Hope credit. The maximum lifetime learning credit for students in Midwestern disaster areas is \$4,000 per return. Complete Parts III and V of Form 8863 to figure the credit using the higher rate. There are no increases for the American opportunity credit when claimed for students in Midwestern disaster areas.

The definition of qualified education expenses is expanded for students in Midwestern disaster areas. In addition to tuition and fees required for enrollment or attendance at an eligible educational institution, qualified education expenses for students in Midwestern disaster areas include the following.

1. Books, supplies, and equipment required for enrollment or attendance at an eligible educational institution.
2. For a special needs student, expenses that are necessary for that person's enrollment or attendance at an eligible educational institution.
3. For a student who is at least a half-time student, the reasonable costs of room and board, but only to the extent that the costs are not more than the greater of the following two amounts.
 - a. The allowance for room and board, as determined by the eligible educational institution, included in the cost of attendance (for federal financial aid purposes) for a particular academic period and living arrangement of the student.
 - b. The actual amount charged if the student is residing in housing owned or operated by the eligible educational institution.

You will need to contact the eligible educational institution for qualified room and board costs.

Additional Information

See Pub. 970, chapters 2, 3, and 4, for more information about these credits.

Specific Instructions

Part I

American Opportunity Credit

You may be able to take a credit of up to \$2,500 for qualified education expenses (defined earlier) paid for each student who qualifies for the American opportunity credit. This credit equals 100% of the first \$2,000 and 25% of the next \$2,000 of qualified expenses paid for each eligible student. The amount of your credit for 2009 is gradually reduced (phased out) if your MAGI is between \$80,000 and \$90,000 (\$160,000 and \$180,000 if you file a joint return). You cannot claim a credit if your MAGI is \$90,000 or more (\$180,000 or more if you file a joint return).

Student qualifications. Generally, you can take the American opportunity credit for a student if all of the following apply.

- As of the beginning of 2009, the student had not completed the first 4 years of postsecondary education (generally, the freshman through senior years of college), as determined by the eligible educational institution. For this purpose, do not include academic credit awarded solely because of the student's performance on proficiency examinations.
- The student was enrolled in 2009 in a program that leads to a degree, certificate, or other recognized educational credential.
- The student was taking at least one-half the normal full-time workload for his or her course of study for at least one academic period beginning in 2009.
- The student has not been convicted of a felony for possessing or distributing a controlled substance.

In addition, you cannot be claiming a Hope credit in Part II of Form 8863 for any student in 2009.



If all of the above conditions are not met, you may be able to take the lifetime learning credit for part or all of that student's qualified education expenses instead.

Line 1

Complete columns (a) through (f) on line 1 for each student who qualifies for and for whom you elect to take the American opportunity credit.

More than three students. If you are taking this credit for more than three students, enter "See attached" next to line 1 and attach a statement with the required information for each additional student. Include the amounts from line 1, column (f), for all students in the total you enter on line 2.

Column (c). For each student, enter the amount of qualified expenses remaining after reduction by certain tax-free educational assistance and refunds of qualified educational expenses, as explained under *Qualified Education Expenses* on page 2. To get the credit for 2009, the expenses must have been paid for the student in 2009 for academic periods beginning after 2008 but before April 1, 2010, as explained earlier on this page under *Prepaid Expenses*. If the student's expenses are more than \$4,000, enter \$4,000. You can use the worksheet below to figure the correct amount to enter in column (c).

Qualified Education Expenses Worksheet for Part I, Column (c)

(Do a separate worksheet for each student)

1. Total qualified education expenses _____
2. Less adjustments:
 - a. Tax-free educational assistance _____
 - b. Refunds of qualified education expenses _____
 - c. Other adjustments (see Pub. 970, chapter 2) _____
3. Total adjustments (add lines 2a–2c) _____
4. Qualified education expenses. Subtract line 3 from line 1 and enter here. Also enter (but not more than \$4,000) on Form 8863, Part I, column (c) _____

Part II Hope Credit



To claim the Hope credit in Part II, you must be claiming this credit for at least one student attending an eligible educational institution in a Midwestern disaster area and choose not to claim the American opportunity credit for any student in 2009.

You may be able to take a credit of up to \$1,800 (\$3,600 if a student in a Midwestern disaster area) for qualified education expenses (defined earlier) paid for each student who qualifies. The Hope credit equals 100% of the first \$1,200 (\$2,400 if a student in a Midwestern disaster area) and 50% of the next \$1,200 (\$2,400 if a student in a Midwestern disaster area) of qualified expenses paid for each eligible student. This credit is not refundable. The amount of your credit for 2009 is gradually reduced (phased out) if your MAGI is between \$50,000 and \$60,000 (\$100,000 and \$120,000 if you file a joint return). You cannot claim a credit if your MAGI is \$60,000 or more (\$120,000 or more if you file a joint return).

You can take the Hope credit for a student if all of the following apply.

- As of the beginning of 2009, the student had not completed the first 2 years of postsecondary education (generally, the freshman and sophomore years of college), as determined by the eligible educational institution. For this purpose, do not include academic credit awarded solely because of the student's performance on proficiency examinations.
- The student was enrolled in 2009 in a program that leads to a degree, certificate, or other recognized educational credential.

- The student was taking at least one-half the normal full-time workload for his or her course of study for at least one academic period beginning in 2009.
- The Hope credit was not claimed for that student's expenses in more than one prior tax year.
- The student has not been convicted of a felony for possessing or distributing a controlled substance.

In addition, you must meet both of the following conditions.

- At least one student for whom you are claiming this credit attended an eligible educational institution in a Midwestern disaster area in 2009.
- You are not claiming the American opportunity credit for any student in 2009.



If all of the above conditions are not met, you may be able to take the lifetime learning credit for part or all of a student's qualified education expenses instead.

Line 3

Complete columns (a) through (f) on line 3 for each student who qualifies for and for whom you elect to take the Hope credit.

More than three students. If you are taking this credit for more than three students, enter "See attached" next to line 3 and attach a statement with the required information for each additional student. Include the amounts from line 3, column (f), for all students in the total you enter on line 4.

Column (c). For each student, enter the amount of qualified expenses remaining after reduction by certain tax-free educational assistance and refunds, as explained under *Qualified Education Expenses* on page 2. The expenses must have been paid for the student in 2009 for academic periods beginning after 2008 but before April 1, 2010, as explained under *Prepaid Expenses* on page 3. If the student's expenses are more than \$2,400 (\$4,800 if a student in a Midwestern disaster area), enter \$2,400 (\$4,800 if a student in a Midwestern disaster area). You can use the worksheet below to figure the correct amount to enter in column (c).

Qualified Education Expenses Worksheet for Part II, Column (c)

(Do a separate worksheet for each student)

1. Total qualified education expenses _____
2. Less adjustments:
 - a. Tax-free educational assistance _____
 - b. Refunds of qualified education expenses _____
 - c. Other adjustments (see Pub. 970, chapter 3) _____
3. Total adjustments (add lines 2a–2c) _____
4. Qualified education expenses. Subtract line 3 from line 1 and enter here. Also enter (but not more than \$2,400*) on Form 8863, Part II, column (c) _____

* Do not enter more than \$4,800 for a student who attended an eligible educational institution in a Midwestern disaster area.

Part III Lifetime Learning Credit

The lifetime learning credit equals 20% of qualified expenses paid, up to a maximum of \$10,000 of qualified expenses per return. Therefore, the maximum lifetime learning credit you can claim on your return for the year is \$2,000, regardless of the number of students for whom you are claiming the credit. The amount of your credit for 2009 is gradually reduced (phased out) if your MAGI is between \$50,000 and \$60,000 (\$100,000 and \$120,000 if you file a joint return). You cannot claim a credit if your MAGI is \$60,000 or more (\$120,000 or more if you file a joint return).

For students in Midwestern disaster areas, the rate is modified to 40% of qualified expenses paid, with a maximum lifetime learning credit allowed on your return of \$4,000. If you are claiming a lifetime learning credit for both students in Midwestern disaster areas and other students, the qualified education expenses taken into account in Part III for other students cannot exceed \$10,000 reduced by the qualified education expenses of students in the Midwestern disaster areas.



You cannot claim the lifetime learning credit for any student for whom you are claiming the American opportunity or the Hope credit in the same tax year.

Line 5

Complete columns (a) through (c) on line 5 for each student for whom you are taking the lifetime learning credit.

More than three students. If you are taking the lifetime learning credit for more than three students, enter “See attached” next to line 5 and attach a statement with the required information for each additional student. Include the amounts from line 5, column (c), for all students in the total you enter on line 6.

Column (c). For each student, enter the amount of qualified expenses remaining after reduction by certain tax-free educational assistance and refunds, as explained under *Qualified Education Expenses* on page 2. The expenses must have been paid for the student in 2009 for academic periods beginning after 2008 but before April 1, 2010, as explained under *Prepaid Expenses* on page 3. You can use the worksheet below to figure the correct amount to enter in column (c).

Qualified Education Expenses Worksheet for Part III, Column (c)

(Do a separate worksheet for each student)

- 1. Total qualified education expenses _____
- 2. Less adjustments:
 - a. Tax-free educational assistance _____
 - b. Refunds of qualified education expenses _____
 - c. Other adjustments (see Pub. 970, chapter 4) _____
- 3. Total adjustments (add lines 2a–2c) _____
- 4. Qualified education expenses (subtract line 3 from line 1). Enter here and on Form 8863, Part III, column (c) _____

Part IV Refundable American Opportunity Credit

Line 15

If you were under age 24 at the end of 2009 and the conditions listed below apply to you, you **cannot** claim any part of the American opportunity credit as a refundable credit on your tax return. Instead, your allowed credit, which is figured in Part V, will be used to reduce your tax as a nonrefundable credit only.

You do **not** qualify for a refund if 1, 2, and 3 below apply to you.

- 1. You were:
 - a. Under age 18 at the end of 2009, **or**
 - b. Age 18 at the end of 2009 **and** your earned income (defined below) was less than one-half of your support (defined below), **or**
 - c. A full-time student over age 18 and under age 24 at the end of 2009 **and** your earned income (defined below) was less than one-half of your support (defined below).
- 2. At least one of your parents was alive at the end of 2009.
- 3. You are not filing a joint return for 2009.

If you meet these conditions, check the box next to line 15, skip line 16, and enter the amount from line 15 on line 17.

Earned income. Examples of earned income include wages, salaries, tips, and other taxable employee pay; net earnings from self-employment; and gross income received as a statutory employee. Statutory employees include full-time life insurance agents, certain agent or commission drivers and traveling salespersons, and certain homeworkers.

Support. Your support includes all amounts spent to provide you with food, lodging, clothing, education, medical and dental care, recreation, transportation, and similar necessities. To figure your support, count support provided by you, your parents, and others. However, a scholarship received by you is not considered support if you are a full-time student. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for details.

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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 Internal Revenue Code section 6103.

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 2. Midwestern Disaster Areas Eligible For Special Rules

The special rules for students in Midwestern disaster areas apply to those attending an eligible educational institution located in the following counties.

Applicable Disaster Dates*	State	Affected Counties—Midwestern Disaster Areas
05/02/2008 through 05/12/2008	Arkansas	Arkansas, Benton, Cleburne, Conway, Crittenden, Grant, Lonoke, Mississippi, Phillips, Pulaski, Saline, and Van Buren.
06/01/2008 through 07/22/2008	Illinois	Adams, Calhoun, Clark, Coles, Crawford, Cumberland, Douglas, Edgar, Hancock, Henderson, Jasper, Jersey, Lake, Lawrence, Mercer, Rock Island, Whiteside, and Winnebago.
05/30/2008 through 06/27/2008	Indiana	Adams, Bartholomew, Brown, Clay, Daviess, Dearborn, Decatur, Gibson, Grant, Greene, Hamilton, Hancock, Hendricks, Henry, Huntington, Jackson, Jefferson, Jennings, Johnson, Knox, Lawrence, Madison, Marion, Monroe, Morgan, Owen, Parke, Pike, Posey, Putnam, Randolph, Ripley, Rush, Shelby, Sullivan, Tippecanoe, Vermillion, Vigo, Washington, and Wayne.
05/25/2008 through 08/13/2008	Iowa	Adair, Adams, Allamakee, Appanoose, Audubon, Benton, Black Hawk, Boone, Bremer, Buchanan, Butler, Cass, Cedar, Cerro Gordo, 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, Madison, Mahaska, Marion, Marshall, Mills, Mitchell, Monona, Monroe, Montgomery, Muscatine, Page, Polk, Pottawattamie, Poweshiek, Ringgold, Scott, Story, Tama, Union, Van Buren, Wapello, Warren, Washington, Webster, Winnebago, Winneshiek, Worth, and Wright.
05/10/2008 through 05/11/2008	Missouri	Barry, Jasper, and Newton.
06/01/2008 through 08/13/2008	Missouri	Adair, Andrew, Callaway, Cass, Chariton, Clark, Gentry, Greene, Harrison, Holt, Johnson, Lewis, Lincoln, Linn, Livingston, Macon, Marion, Monroe, Nodaway, Pike, Putnam, Ralls, St. Charles, Stone, Taney, Vernon, and Webster.
05/22/2008 through 06/24/2008	Nebraska	Buffalo, Butler, Colfax, Custer, Dawson, Douglas, Gage, Hamilton, Holt, Jefferson, Kearney, Lancaster, Platte, Richardson, Sarpy, and Saunders.
06/05/2008 through 07/25/2008	Wisconsin	Adams, Calumet, Crawford, Columbia, Dane, Dodge, Fond du Lac, Grant, Green, Green Lake, Iowa, Jefferson, Juneau, Kenosha, La Crosse, Manitowoc, Marquette, Milwaukee, Monroe, Ozaukee, Racine, Richland, Rock, Sauk, Sheboygan, Vernon, Walworth, Washington, Waukesha, and Winnebago.

* For more details, go to www.fema.gov.