

General Instructions

Purpose of Form

Use Form 8914 to claim your personal exemptions, exemptions for dependents, and the additional exemption amount for providing housing in your main home to one or more Midwestern displaced individuals.

Additional Exemption Amount

You can claim an additional exemption amount of \$500 for each Midwestern displaced individual (defined below). You can claim an additional exemption amount only one time for a specific individual. If you claim an additional exemption amount for an individual in 2008, you cannot claim that amount again for the same individual in 2009. The maximum additional exemption amount you can claim for all displaced individuals is \$2,000 (\$1,000 if married filing separately). Any additional exemption amount you claim for displaced individuals in 2008 will reduce the \$2,000 maximum for 2009. If two or more taxpayers share the same main home, only one taxpayer in that main home can claim the additional exemption amount for a specific displaced individual. If married filing separately, only one spouse can claim the additional exemption amount for a specific displaced individual. In order for you to be considered to have provided housing, you must have a legal interest in the main home (that is, own or rent the home).

Midwestern Displaced Individual

To qualify as a Midwestern displaced individual, an individual must meet the following three conditions.

- The individual must have had his or her main home in one of the counties listed in Table 1 or Table 2 on page 4 on the applicable disaster date shown in the table for that county, and he or she must have been displaced from that home. In addition, if the individual's main home was in a county listed in Table 2, the home must have been damaged by the storms, tornadoes, or flooding that gave rise to the disaster declaration for that county, or the individual must have been evacuated from the home because of the storms, tornadoes, or flooding.
- He or she must have been provided housing in your main home free of charge for a period of at least 60 consecutive days ending in the tax year in which the exemption is claimed. See *Compensation for Housing* below.
- He or she cannot be your spouse or dependent.

Compensation for Housing

You cannot claim the additional exemption amount if you received rent (or any other amount) from any source for providing the housing. You are permitted to receive payments or reimbursements that do not relate to normal housing costs, including the following.

- Food, clothing, or personal items consumed or used by the displaced individual.
- Reimbursement for the cost of any long distance telephone calls made by the displaced individual.
- Reimbursement for the cost of gasoline for the displaced individual's use of your vehicle.

However, you cannot claim the additional exemption amount if you received any reimbursement for the extra costs of heat, electricity, or water used by the displaced individual.

Specific Instructions

Line 1, Column (a)

Enter the first and last names of up to four displaced individuals who were provided housing in your main home for at least 60 consecutive days during 2008. If less than 60 consecutive days, you cannot claim an additional exemption amount for this individual.

Line 1, Column (b)

Enter the displaced individual's social security number (SSN) or individual taxpayer identification number (ITIN). You must provide this information in column (b) to claim an exemption amount. You can use **Form W-9**, Request for Taxpayer Identification Number and Certification, to request an SSN or ITIN from the displaced individual.

Line 1, Column (c)

Enter the street address where the displaced individual's main home was located on the applicable disaster date. That home must have been located in a Midwestern disaster area on that date. Include the number and street, city or town, state, and ZIP code.

Line 1, Column (d)

Enter the number of consecutive days the displaced individual was provided housing in your main home free of charge.

Line 6

If you are filing Form 1040NR, enter the amount shown below for your filing status.

- Filing status box 1 or 2 — \$159,950
- Filing status box 3, 4, or 5 — \$119,975
- Filing status box 6 — \$239,950

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 1

The counties listed in Table 1 below are Midwestern disaster areas. You may be eligible for the additional \$500 exemption for housing a Midwestern displaced individual if that individual had his or her main home in one of the counties listed in this table on the applicable disaster date shown for that county and was displaced from that home.

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, Hancock, Henderson, Jasper, Jersey, Lake, Lawrence, Mercer, Rock Island, Whiteside, and Winnebago
06/06/2008	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	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	Missouri	Barry, Jasper, and Newton
06/01/2008	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	Nebraska	Buffalo, Butler, Colfax, Custer, Dawson, Douglas, Gage, Hamilton, Holt, Jefferson, Kearney, Lancaster, Platte, Richardson, Sarpy, and Saunders
06/05/2008	Wisconsin	Adams, Calumet, Columbia, Crawford, 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

* 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.

Table 2

The counties listed in Table 2 below are Midwestern disaster areas. You may be eligible for the additional \$500 exemption for housing a Midwestern displaced individual if that individual had his or her main home in one of the counties listed in this table on the applicable disaster date shown for that county and was displaced from that home and either:

- That home was damaged by the storms, tornadoes, or flooding that gave rise to the disaster declaration for that county, or
- The individual was evacuated from that home because of the storms, tornadoes, or flooding.

Applicable Disaster Date*	State	Affected Counties – Midwestern Disaster Areas
06/01/2008	Illinois	Greene, Madison, Monroe, Pike, Randolph, St. Clair, and Scott
06/06/2008	Indiana	Benton, Boone, Fountain, Franklin, Jay, Montgomery, Ohio, Switzerland, Union, and Wabash
05/25/2008	Iowa	Carroll, Cherokee, Lyon, Palo Alto, Pocahontas, Taylor, and Wayne
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
06/01/2008	Missouri	Atchison, Audrain, Bates, Buchanan, Cape Girardeau, Carroll, Christian, Daviess, Grundy, Howard, Jefferson, Knox, Mercer, Miller, Mississippi, Morgan, New Madrid, Pemiscot, Perry, Pettis, Platte, Polk, Randolph, Ray, Saline, Schuyler, Scotland, Shelby, St. Genevieve, St. Louis, the Independent City of St. Louis, Scott, Sullivan, and Worth
04/23/2008	Nebraska	Gage, Johnson, Morrill, Nemaha, and Pawnee
05/22/2008	Nebraska	Adams, Blaine, Boone, Boyd, Brown, Burt, Cass, Chase, Cherry, Cuming, Dundy, Fillmore, Frontier, Furnas, Garfield, Gosper, Greeley, Hall, Hayes, Howard, Johnson, Keya Paha, Lincoln, Logan, Loup, Merrick, McPherson, Morrill, Nance, Nemaha, Otoe, Phelps, Polk, Red Willow, Rock, Saline, Seward, Sherman, Stanton, Thayer, Thomas, Thurston, Valley, Webster, Wheeler, and York
06/27/2008	Nebraska	Dodge, Douglas, Sarpy, and Saunders
06/05/2008	Wisconsin	Lafayette

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