2017

### **Instructions for Form 8915A**



### **Qualified 2016 Disaster Retirement Plan Distributions and Repayments**

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

### **General Instructions**

### **Future Developments**

For the latest information about developments related to 2017 Form 8915A and its instructions, such as legislation enacted after they were published, go to *IRS.gov/Form8915*.

### **Purpose of Form**

Use 2017 Form 8915A if you were adversely affected by a 2016 disaster listed in <u>Table 1. 2016 Disaster Areas</u> and you received a distribution that qualifies for favorable tax treatment. For distributions for qualified 2017 disasters, see Form 8915B and its instructions.

Part I. Use Part I to figure your:

- Total distributions from all retirement plans (including IRAs),
- Qualified 2016 disaster distributions, and
- Distributions other than qualified 2016 disaster distributions.

Parts II and III. Use Parts II and III to:

- Report your qualified 2016 disaster distributions;
- Report any repayments of qualified 2016 disaster distributions; and
- Figure the taxable amount, if any, of your qualified 2016 disaster distributions.

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

#### Additional Information

See Pub. 976, Disaster Relief, for more details.

#### **Who Must File**

File 2017 Form 8915A if any of the following apply.

- You received a qualified 2016 disaster distribution from an eligible retirement plan in 2017.
- You received a qualified 2016 disaster distribution in 2016 that you are including in income in equal amounts over 3 years.
- You made a repayment of a qualified 2016 disaster distribution in 2017.

#### When and Where To File

File 2017 Form 8915A with your 2017 Form 1040, 1040A, or 1040NR. If you are not required to file an income tax return but are required to file 2017 Form 8915A, sign Form 8915A and send it to the IRS at the same time and place you would otherwise file 2017 Form 1040, 1040A, or 1040NR.

The timing of your distributions and repayments will determine whether they should be claimed on your 2017 return, an amended return for 2016, or on your 2016 return. See *Amending 2017 Form 8915A*, later, and the Instructions for 2016 Form 8915A.

# What Is a Qualified Disaster Distribution?

For 2017, qualified disaster distributions include the qualified 2016 disaster distributions in 2017 Form 8915A and these instructions; and the qualified 2017 disaster distributions in Form 8915B and its instructions.

### Qualified 2016 Disaster Distribution

## What 2016 Disasters Are Covered?

In order to have a qualified 2016 disaster distribution, you must have been adversely affected by a disaster declared by the President in 2016. See Table 1.

# How Is a Qualified 2016 Disaster Distribution Taxed?

Generally, a qualified 2016 disaster 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 2016 disaster distributions aren't subject to the additional 10% tax on early distributions.

### Qualified 2016 Disaster Distribution Requirements

For 2017, a qualified 2016 disaster distribution is any distribution you received

from an eligible retirement plan if all of the following conditions are met.

- 1. The distribution was made after December 31, 2016, and before January 1, 2018.
- 2. Your main home at any time during the 2016 calendar year was located in a disaster area(s) listed in Table 1.
- 3. You sustained an economic loss because of the 2016 disaster(s) in (2) above. Examples of an economic loss include, but aren't 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 2016 disaster distribution, regardless of whether the distribution was made on account of a 2016 disaster. Qualified 2016 disaster distributions are permitted without regard to your need or the actual amount of your economic loss.

A reduction or offset in 2017 of your account balance in an eligible retirement plan in order to repay a loan can also be designated as a qualified 2016 disaster distribution. See <u>Distribution of plan loan offsets</u>, later.

**Limit.** The total of your qualified 2016 disaster distributions for 2016 and 2017 from all plans is limited to \$100,000. If you have distributions from more than one type of plan, such as a 401(k) plan and an IRA, and the total exceeds \$100,000, you may allocate the \$100,000 limit among the plans by any reasonable method.

**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

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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 doesn't comply with the terms of repayment. Plan loan offsets are treated as actual distributions and are reported in 2017 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, won't change your main home.

Additional tax. Qualified 2016 disaster distributions aren't subject to the additional 10% tax (or the 25% additional tax for certain distributions from SIMPLE IRAs) on early distributions and aren't required to be reported on Form 5329. However, any distributions you received in excess of the \$100,000 qualified 2016 disaster distribution limit may be subject to the additional tax.

**Note.** If you choose to treat a distribution as a qualified 2016 disaster 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 2016 Disaster Distribution

If you choose, you can generally repay any portion of a qualified 2016 disaster distribution that is eligible for tax-free rollover treatment to an eligible retirement plan. Also, you can repay a qualified 2016 disaster distribution made on account of hardship from a retirement plan. However, see *Exceptions* below for qualified 2016 disaster distributions you can't 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 trustee-to-trustee transfer and are not included in income. Also, for purposes of the one-rollover-per-year limitation for IRAs, a repayment to an IRA is not considered a rollover.

Include on 2017 Form 8915A any repayments you make before filing your 2017 return. Any repayments you make will reduce the amount of qualified 2016 disaster distributions reported on your return for 2017. Do not include on your 2017 Form 8915A any repayments you make later than the due date (including extensions) for filing your 2017 return. If you make a repayment in 2018 after you file your 2017 return, the repayment will reduce the amount of your qualified 2016 disaster distributions included in income

on your 2018 return, unless you are eligible to amend your 2016 or 2017 return. See *Amending 2017 Form 8915A*, later. Also, any excess repayments you make for 2017 will be carried forward to your 2018 return or back to your 2016 return.

**Exceptions.** You cannot repay the following types of distributions.

- 1. Qualified 2016 disaster distributions received as a beneficiary (other than a surviving spouse).
  - 2. Required minimum distributions.
- 3. Any distribution (other than from an IRA) that is one of a series of substantially equal periodic payments made (at least annually) for:
  - a. A period of 10 years or more,
  - b. Your life or life expectancy, or
- The joint lives or joint life expectancies of you and your beneficiary.

# Amending 2017 Form 8915A

If, after filing your 2017 return, you make a repayment, the repayment may reduce the amount of your qualified 2016 disaster 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 2017 return (including extensions), include the repayment on your amended 2017 Form 8915A.

If you make a repayment after the due date of your 2017 return (including extensions), but before the due date of your 2018 return (including extensions), include the repayment on your 2018 Form 8915A. However, you may file an amended 2016 Form 8915A or 2017 Form 8915A if either of the following applies.

- You elected to include all of your qualified 2016 disaster distributions in income (instead of over 3 years) on your original return.
- The amount of the repayment exceeds the amount of your qualified 2016 disaster distributions that are included in income for 2018 and you choose to carry the excess back to your 2016 or 2017 tax return. See the example below.

Example. You received a qualified 2016 disaster distribution in the amount of \$90,000 on January 15, 2017. You choose to spread the \$90,000 over 3 years (\$30,000 in income for 2017, 2018, and 2019). On November 19, 2018, you make a repayment of \$40,000. For 2018, none of the qualified 2016 disaster distribution is included in income. The excess repayment of \$10,000 (\$40,000 - \$30,000) can be carried back to 2017 or you can choose to carry it forward to 2019.

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 2017 Form 8915A.

Foreign address. If you have a foreign address, enter the city name on the appropriate line. Do not enter any other information on that line, but also complete the spaces below that line. Do not abbreviate the country name. Follow the country's practice for entering the postal code and the name of the province, county, or state.

Married filers. If both you and your spouse are required to file 2017 Form 8915A, file a separate Form 8915A for each of you. If you and your spouse are both filing 2017 Forms 8915A, the \$100,000 limit on qualified 2016 disaster distributions and the election to include all qualified 2016 disaster distributions in income are determined separately for each spouse.

### Part I—Total Distributions From All Retirement Plans (Including IRAs)



Complete Part I only if you have qualified 2016 disaster distributions for 2017 and the total

of your qualified 2016 disaster distributions for 2016, if any, was less than \$100,000.

Column (a). If you received a distribution from a retirement plan (including an IRA), you should receive a 2017 Form 1099-R. The amount of the distribution should be shown in Form 1099-R, box 1. Enter the amounts from all your 2017 Forms 1099-R, box 1, on the appropriate lines in column (a).

**Column (b).** Enter on the appropriate lines, in column (b), any qualified 2016 disaster distributions (including periodic payments and required minimum distributions) you received in 2017.

Include only those distributions you wish to designate as qualified 2016 disaster distributions. See *Qualified 2016 Disaster Distributions*, earlier.

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

If the amount on line 5, 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 2016 disaster distributions for 2016 and 2017 cannot exceed the \$100,000 limit. If you have distributions from more than one type of retirement plan, such as an IRA and a 401(k) plan, you may allocate the \$100,000 limit among the plans by any reasonable method.

Example 1. You received a distribution from your Roth IRA in the amount of \$130,000 on February 1, 2017. You had an economic loss of \$150,000 due to Hurricane Matthew in Florida. You had no qualified 2016 disaster distributions in 2016. You received no other retirement plan distributions in 2017. You entered \$130,000 on line 4, columns (a) and (b). You would then enter \$100,000 on line 4, 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 April 14, 2017, you also received a distribution from your 401(k) plan in the amount of \$20,000. You entered \$20,000 on line 2, columns (a) and (b). You will now need to make an allocation in column (c) between the two distributions since the total on line 5, column (b), is \$150,000. You can choose to make the allocation by any reasonable method, 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 4, column (c), and the entire \$20,000 to your 401(k) plan distribution on line 2, column (c).

### Part II—Qualified 2016 **Disaster Distributions From Retirement Plans** (Other Than IRAs)

Complete Part II if any of the following apply.

- You entered an amount on line 2, column (b).
- You had an amount on your 2016 Form 8915A, line 9, and you did not check the box on that line.
- · You made a repayment of a qualified 2016 disaster distribution.

Line 9. Enter on line 9 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 9.

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 2016 disaster distributions.



If you have a 2017 Form 1099-R with both qualified 2016 disaster CAUTION distributions and nonqualified

distributions, you must separately figure the cost attributable to each distribution.

Line 11. If you don't check the box on line 11, you must spread the amount on line 10 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 2017 after receiving a qualified 2016 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution (including any remaining amounts from 2016) must be reported on the tax return of the deceased taxpayer.

**Line 17.** At any time during the 3-year period after the date you received a qualified 2016 disaster 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 2016 Disaster Distribution, earlier, for details.

Enter on line 17 the amount of any repayments you made before filing your 2017 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you repaid more than the amount on line 13 (including any excess repayments from 2016 on line 16), the excess will be carried forward to your 2018 tax return. Repayments made after the due date of your 2017 return (including extensions) but before the due date of your 2018 return (including extensions) generally will be reported on your 2018 tax return. However, you may have to file an amended return in certain situations. See Amending 2017 Form 8915A, earlier.

Example. You received a \$90,000 qualified 2016 disaster distribution on January 7, 2017, from your 401(k) plan. You had an economic loss in that amount in the Kansas Severe Storms and Flooding. On April 1, 2018, you repay \$30,000 to your 401(k) plan. You file your return on April 10, 2018. 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 17.

### Part III—Qualified 2016 **Disaster Distributions** From Traditional, SEP, SIMPLE, and Roth IRAs

Complete Part III if any of the following

- You entered an amount on line 3, column (b).
- · You entered an amount on line 4, column (b).
- You had an amount on your 2016 Form 8915A, line 17, and you did not check the box on that line.
- You made a repayment of a qualified 2016 disaster distribution.

Before completing this section, complete 2017 Form 8606 if either of the following applies.

- You received a qualified 2016 disaster distribution from a traditional, SEP, or SIMPLE IRA, and you have a basis in the
- You received a qualified 2016 disaster distribution from a Roth IRA. For more information, see 2017 Form 8606 and its instructions.

Lines 22 and 23. If you have both 2017 Form 8915A and 2017 Form 8915B taxable amounts computed on 2017 Form 8606, you may need to prorate the Form 8606, line 15b and 25b, amounts you enter on lines 22 and 23 of 2017 Form 8915A. See the two examples below.

Example 1. You received a \$30,000 distribution that was not a qualified disaster distribution from your traditional IRA (that you did not roll over). Later, you received a qualified disaster distribution from your traditional IRA in the amount of \$10,000. You reported \$8,000 on 2017 Form 8915A and \$2,000 on 2017 Form 8915B. You had no other distributions. You will report total distributions of \$40,000 on 2017 Form 8606, line 7. You then will complete Form 8606, lines 8 through 14, as instructed. 2017 Form 8606, line 15a, shows an amount of \$36,000. You will enter \$9,000 (\$36,000 x \$10,000/\$40,000) on Form 8606, line 15b. If you are either electing on both your 2017 Forms 8915A and 8915B to repay all the qualified disaster distributions in the first year or you are going to be spreading the repayments over 3 years on both forms, you could do as follows. You could enter the full \$9,000 on 2017 Form 8915A, line 22. Your repayments of the \$9,000 also would be entered on your Form 8915A and not Form 8915B. You may also compute the amounts for your 2017 Form 8915A, line 22, and Form 8915B, line 13, separately as in Example 2.

Example 2. The facts are the same as in Example 1, except you are electing on your 2017 Form 8915A to repay all the qualified disaster distributions in the first year and will be spreading the repayments over 3 years on your Form 8915B, or vice versa. You will enter \$9,000 (\$36,000 x \$10,000/\$4,000) on 2017 Form 8606, line 15b. You will place \$7,200 (\$36,000 x \$8,000/\$40,000) on 2017 Form 8915A, line 22, and \$1,800 (\$36,000 x \$2,000/\$40,000) on 2017 Form 8915B, line 13.

Line 26. If you do not check the box on line 26, you must spread the amount on line 25 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 2017 after receiving a qualified 2016 disaster distribution, the taxable amount of the distribution may not be spread over 3 years. The entire distribution (including any remaining amounts from 2016) must be reported on the tax return of the deceased taxpayer.

Line 32. At any time during the 3-year period after the date you received a qualified 2016 disaster 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 2016 Disaster Distribution, earlier, for details.

Enter on line 32 the amount of any repayments you made before filing your

2017 return. Do not include any repayments made later than the due date (including extensions) for that return nor any repayments of nontaxable amounts. If you repaid more than the amount on line 28 (including any excess repayments from 2016 on line 31), the excess will be carried forward to your 2018 tax return. Repayments made after the due date of your 2017 return (including extensions) but before the due date of your 2018 return generally will be reported on your 2018 tax return. However, you may have to file an amended return in certain situations. See Amending 2017 Form 8915A, earlier.

Example. You received a \$60,000 qualified 2016 disaster distribution on February 1, 2017, from your 401(k) plan. You had an economic loss of \$60,000 due to the Tennessee wildfires. On April 1, 2018, you repay \$30,000 to your 401(k) plan. You file your return on April 10, 2018. 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 32.

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. If you don't provide this information, or you 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, the District of Columbia, and U.S. commonwealths and possessions 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. 2016 Disaster Areas — Disasters Declared by the President in 2016

By State	Туре	Date of Declaration	Incident Period
Alabama	Severe Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4251)	1/21/2016	December 23, 2015 – December 31, 2015
Alaska	Severe Storm (DR-4257)	2/17/2016	December 12, 2015 – December 15, 2015
Arkansas	Severe Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4254)	2/5/2016	December 26, 2015 – January 22, 2016
Arkansas	Severe Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4270)	5/6/2016	March 08, 2016 – March 13, 2016
Delaware	Severe Winter Storm and Flooding (DR-4265)	3/16/2016	January 22, 2016 – January 23, 2016
District of Columbia (DC)	Snowstorm (DR-4260)	3/4/2016	January 22, 2016 – January 23, 2016
Florida	Hurricane Matthew (DR-4283)	10/8/2016	October 03, 2016 – October 19, 2016
Florida	Hurricane Hermine (DR-4280)	9/28/2016	August 31, 2016 – September 11, 2016
Georgia	Severe Storms and Flooding (DR-4259)	2/26/2016	December 22, 2015 – January 13, 2016
Georgia	Hurricane Matthew (DR-4284)	10/8/2016	October 04, 2016 – October 15, 2016
Hawaii	Severe Storms, Flooding, Landslides, and Mudslides (DR-4282)	10/6/2016	September 11, 2016 – September 14, 2016
Idaho	Severe Winter Storms (DR-4252)	2/1/2016	December 16, 2015 – December 27, 2015
lowa	Severe Storms, Straight-line Winds, and Flooding (DR-4281)	9/29/2016	August 23, 2016 – August 27, 2016
lowa	Severe Storms and Flooding (DR-4289)	10/31/2016	September 21, 2016 – October 03, 2016
Kansas	Severe Storms and Flooding (DR-4287)	10/20/2016	September 02, 2016 – September 12, 2016
Kentucky	Severe Storms, Tornadoes, Flooding, Landslides, and Mudslides (DR-4278)	8/26/2016	July 02, 2016 – July 09, 2016
Louisiana	Severe Storms and Flooding (DR-4263)	3/13/2016	March 08, 2016 – April 08, 2016
Louisiana	Severe Storms and Flooding (DR-4277)	8/14/2016	August 11, 2016 – October 02, 2016
Maryland	Severe Winter Storm and Snowstorm (DR-4261)	3/4/2016	January 22, 2016 – January 23, 2016
Maryland	Severe Storm and Flooding (DR-4279)	9/16/2016	July 30, 2016 – July 31, 2016
Mississippi	Severe Storms and Flooding (DR-4268)	3/25/2016	March 09, 2016 - March 29, 2016
Mississippi	Severe Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4248)	1/4/2016	December 23, 2015 - December 28, 2015
Missouri	Severe Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4250)	1/21/2016	December 23, 2015 – January 09, 2016
Montana	Severe Winter Storm and Straight-line Winds (DR- 4271)	5/24/2016	April 15, 2016 – April 16, 2016
Montana	Tornado (DR-4275)	8/3/2016	June 11, 2016
New Jersey	Severe Winter Storm and Snowstorm (DR-4264)	3/14/2016	January 22, 2016 – January 24, 2016
North Carolina	Hurricane Matthew (DR-4285)	10/9/2016	October 04, 2016 – October 25, 2016
Oklahoma	Severe Storms and Flooding (DR-4274)	7/15/2016	June 11, 2016 – June 13, 2016
Oklahoma	Severe Winter Storms and Flooding (DR-4256)	2/10/2016	December 26, 2015 – January 05, 2016
Oregon	Severe Winter Storms, Straight-line Winds, Flooding, Landslides, and Mudslides (DR-4258)	2/17/2016	December 06, 2015 – December 23, 2015
Pennsylvania	Severe Winter Storm and Snowstorm (DR-4267)	3/23/2016	January 22, 2016 – January 23, 2016
Pennsylvania	Severe Storms and Flooding (DR-4292)	12/2/2016	October 20, 2016 – October 21, 2016
South Carolina	Hurricane Matthew (DR-4286)	10/11/2016	October 04, 2016 – October 30, 2016
Tennessee	Wildfires (DR-4293)	12/15/2016	November 28, 2016 – December 09, 2016
Texas	Severe Storms and Flooding (DR-4269)	4/25/2016	April 17, 2016 – April 30, 2016
Texas	Severe Storms and Flooding (DR-4272)	6/11/2016	May 22, 2016 – June 24, 2016
Texas	Severe Storms, Tornadoes, and Flooding (DR-4266)	3/19/2016	March 07, 2016 - March 29, 2016
Texas	Severe Winter Storms, Tornadoes, Straight-line Winds, and Flooding (DR-4255)	2/9/2016	December 26, 2015 – January 22, 2016
Virginia	Severe Winter Storm and Snowstorm (DR-4262)	3/7/2016	January 22, 2016 – January 23, 2016
Virginia	Hurricane Matthew (DR-4291)	11/2/2016	October 07, 2016 – October 15, 2016
Washington	Severe Storms, Straight-line Winds, Flooding, Landslides, and Mudslides (DR-4249)	1/15/2016	November 12, 2015 – November 21, 2015
Washington	Severe Winter Storm, Straight-line Winds, Flooding, Landslides, Mudslides, and a Tornado (DR-4253)	2/2/2016	December 01, 2015 – December 14, 2015
West Virginia	Severe Storms, Flooding, Landslides, and Mudslides (DR-4273)	6/25/2016	June 22, 2016 – June 29, 2016
Wisconsin	Severe Storms and Flooding (DR-4276)	8/9/2016	July 11, 2016 – July 12, 2016
Wisconsin	Severe Storms, Flooding, and Mudslides (DR-4288)	10/20/2016	September 21, 2016 – September 22, 2016