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If you have any comments on this draft form, you can submit them to us on our web site. Include the word DRAFT in your response. You may make comments anonymously, or you may include your name and e-mail address or phone number. We will be unable to respond to all comments due to the high volume we receive. However, we will carefully consider each suggestion. So that we can properly consider your comments, please send them to us within 30 days from the date the draft was posted.

**Credits for Affected Midwestern Disaster  
 Area Employers**

▶ Attach to your tax return.

Name(s) shown on return

Identifying number

**SECTION A. Employee Retention Credit** (see instructions)

<b>1</b>	Enter the total qualified wages paid or incurred after the applicable disaster date and before January 1, 2009, while the business was inoperable . . . . .	<b>1</b>		
<b>2</b>	Multiply line 1 by 40% (.40). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>2</b>		
<b>3</b>	Employee retention credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>3</b>		
<b>4</b>	<b>Current year credit.</b> Add lines 2 and 3. Report this amount on the applicable line of Form 3800 (e.g., line 1t of the 2008 Form 3800). If you have a credit from Section B, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions . . . . .	<b>4</b>		

**SECTION B. Employer Housing Credit** (see instructions)

<b>5</b>	Enter the value (up to \$600 per month per employee) of qualified lodging furnished in-kind to qualified employees during the tax year from November 1, 2008, through May 1, 2009 (see instructions) . . . . .	<b>5</b>		
<b>6</b>	Multiply line 5 by 30% (.30). See instructions for the adjustment you must make to salaries and wages . . . . .	<b>6</b>		
<b>7</b>	Employer housing credit from partnerships, S corporations, cooperatives, estates, and trusts . . . . .	<b>7</b>		
<b>8</b>	<b>Current year credit.</b> Add lines 6 and 7. Report this amount on the applicable line of Form 3800 (e.g., line 1t of the 2008 Form 3800). If you have a credit from Section A, see instructions. S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions . . . . .	<b>8</b>		

For Paperwork Reduction Act Notice, see instructions.

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