4684

Department of theTreasury Internal Revenue Service

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

► Use a separate Form 4684 for each casualty or theft.

OMB No. 1545-0177 Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

	TION A—Personal Use Property (Use this se usiness or for income-producing purposes.)	ction	to report casua	alties and the	fts of property	not use	ed in a tr	ade
1	the same casualty or theft.	quired	for each property)	. Use a separate	line for each prope	erty lost o	r damaged	l from
	Property A							
	Property B							
	Property C							
	Property D			_				
		-		F	Properties			
			A	В	С		D	1
2	Cost or other basis of each property	2						
3	Insurance or other reimbursement (whether or not you							
	filed a claim) (see instructions)	3						
	Note: If line 2 is more than line 3, skip line 4.							
4	Gain from casualty or theft. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	4						
5	Fair market value before casualty or theft	5						
6	Fair market value after casualty or theft	6						
7	Subtract line 6 from line 5	7						
8	Enter the smaller of line 2 or line 7	8						
9	Subtract line 3 from line 8. If zero or less, enter -0	9						
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D			10		
11	Enter the smaller of line 10 or \$100. But if the loss arose in a Midwestern disaster area because of a specified major disaster, enter -0 See the instructions for a list of specified major disasters							
12	2 Subtract line 11 from line 10							
	Caution: Use only one Form 4684 for lines 13 through 24.							
13	3 Add the amounts on line 12 of all Forms 4684							
14	Add the amounts on line 4 of all Forms 4684							
15	• If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).							
	• If line 14 is less than line 13, enter -0- here and go to line	ne 16.		}				
	• If line 14 is equal to line 13, enter -0- here. Do not cor		the rest of this sec	ction.				
16	6 If line 14 is less than line 13, enter the difference							
	7 Add the amounts on line 12 of all Forms 4684 on which you entered a loss attributable to a federally declared disaster .							
	Is line 17 more than line 14? Yes. Enter the difference. If you are filing Schedule A on line 6 of the Standard Deduction Worksheet–Line line 39c of Form 1040. If your standard deduction als taxes, go to line 18b. Otherwise, do not complete the No. Enter -0 If you claim the standard deduction, do	A (Form 40 in t so inclu e rest c	1040), go to line 1 he Form 1040 instruction and the deduction of Section A. Form	9. Otherwise, er ructions. Also, cl for state or loca 1040NR filers, s	nter this amount neck the box on al real estate ee instructions.	17 18a		
b	If your standard deduction includes the deduction for state complete the rest of Section A			•				
19	Subtract line 18a from line 16					19		
20	Add the amounts on line 12 of all Forms 4684 on which yo	u enter	red -0- on line 11			20		
21	Is line 20 less than line 19?							
	No. Enter the amount from line 16 on Schedule A (Form 10	8. Estates and						
	trusts enter the amount from line 16 on the "Other deductions" line of your tax return. Do not complete the rest of Section A.							
	Yes. Subtract line 20 from line 19					21		
22	-	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions						1
23	3 Subtract line 22 from line 21. If zero or less, enter -0							1
24	44 Add lines 18a, 20, and 23. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return							

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

SEC	TION B—Business and Income-Producing P									
Part	Casualty or Theft Gain or Loss (Use a se	epara	te Part I for	each	n casualty o	or the	ft.)			
25	Description of properties (show type, location, and date ad	cquirec	for each pro	erty).	Use a separat	te line	for each prop	erty los	t or damaged	d
	from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D									
	· · ·					Prop	erties			
			Α		В	•	С		D	
26	Cost or adjusted basis of each property	26								
21	Insurance or other reimbursement (whether or not you	27								
	filed a claim). See the instructions for line 3	21								
	Note: If line 26 is more than line 27, skip line 28.									
28	Gain from casualty or theft. If line 27 is more than line 26, enter									
	the difference here and on line 35 or line 40, column (c), except as provided in the instructions for line 39. Also, skip lines 29 through									
	33 for that column. See the instructions for line 4 if line 27 includes									
	insurance or other reimbursement you did not claim, or you									
	received payment for your loss in a later tax year	28				1				1
	Fair market value before casualty or theft	29								
30	Fair market value after casualty or theft	30								
31	Subtract line 30 from line 29	31								
32	Enter the smaller of line 26 or line 31	32								
	Note: If the property was totally destroyed by casualty or lost									
	from theft, enter on line 32 the amount from line 26.									
33	Subtract line 27 from line 32. If zero or less, enter -0-	33								
34	Casualty or theft loss. Add the amounts on line 33. Enter the	total h	ere and on line	35 o	r line 40 (see i	instruc	tions)	34		
Part							asualties or the	fts	(c) Gains f	rom
	(i) Trade, business, (ii) Inco								casualties or thefts	
	(a) Identify casualty or theft rental or royalty producin property employee p						producing employee pro		includible in income	
	Casualty or Theft	of Pi	operty He	d Or				, ,		
35	•		•		()	()		
					()	()		
36	Totals Add the amounts on line 35			36	()	()		
	Totals. Add the amounts on line 35						0 4707 io	,		
31						II FOII	114797 15	37		
not otherwise required, see instructions										
38	B Enter the amount from line 36, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions									
								20		
	Casualty or Theft o							38]
00						U I C	41	00		
	Casualty or theft gains from Form 4797, line 32				 V	j		39		1
40					\ /)	\ /)		+
					()	()		
41	Total losses. Add amounts on line 40, columns (b)(i) and (b						\	 		
42	, (,							42		
								43		
	If the loss on line 43 is more than the gain on line 42:									
а	Combine line 41, column (b)(i) and line 42, and enter the no partnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others	, enter this am	ount c	erships (excer on Form 4797, 	line 1	1. If Form	44a		
h	Enter the amount from line 41, column (b)(ii) here. Individua									
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu	ıle A, I	ine 16, and en	ter the	amount from	prope	rty used as			
	an employee on Schedule A (Form 1040), line 23, or Form	1040N	IR, Schedule A	A, line	11. Estates ar	nd trus				1
	the "Other deductions" line of your tax return. Partnerships							44b		
AF	S corporations, see the note below. Electing large partners							770		1
45	If the loss on line 43 is less than or equal to the gain on line						•	AE		
	(except electing large partnerships), see the note below. All c	,			,			45		
	Note: Partnerships, enter the amount from line 44a, 44b, 6	or line	45 on Form 10	ขาว. ริเ	cnequie K. line	9 17.				

S corporations, enter the amount from line 44a or 44b on Form 1120S, Schedule K, line 10.