## Form 4684

Department of the Treasury Internal Revenue Service

## **Casualties and Thefts**

► See separate Instructions.
 ► Attach to Form 1040, 1041, 1065, 1120, etc.
 ► Use a separate Form 4684 for each different casualty or theft.

OMB No. 1545-0177
1990
Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

Property A Property A Property A Property B Property C	٠	for income-producing purpos	•				······································				
Property B. Property C. Property D.  Properties (Use a separate column for each property lost or damaged from one casualty or theft.)  A B C D  2 Cost or other basis of each property  3 Insurance or other reimbursement (whether or not you submitted a claim). See Instructions.  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. (If line 3 includes an amount that you did not receive, see Instructions.)  5 Fair market value before casualty or theft.  6 Fair market value after casualty or theft.  7 Subtract line 6 from line 5 .  8 Enter the smaller of line 2 or line 7 .  8 Enter the smaller of line 2 or line 7 .  9 Subtract line 3 from line 8 (if result is zero or less, enter zero)  O Casualty or theft loss. Add the amounts on line 9. Enter the total  1 Enter the amount from line 10 or \$100, whichever is smaller  1 Enter the amount from line 10 or \$100, whichever is amaller  2 Subtract line 11 from line 10  Caution: Use only one Form 4684 for lines 13 through 18.  Add the amounts on line 12 of all Forms 4684, Section A.  4 Combine the amounts from line 4 of all Forms 4684, Section A.  5 If line 14 is less than line 13, enter the difference here and on Schedule D. Do not complete the rest of this Section. (See instructions.)  15 If line 14 is sequal to line 13, enter zero here and continue with form.  16 If line 14 is less than line 13, enter zero here and continue with form.  16 If line 14 is sequal to line 13, enter zero here and continue with form.  16 If line 14 is sequal to line 13, enter zero here and continue with form.	1	Description of properties. (Show kind, location, and date of purchase for each.)  Property A									
Property C. Property D.  Property D.  Property D.  Properties (Use a separate column for each property lost or damaged from one casualty or theft.)  A B C D  Cost or other basis of each property  Insurance or other reimbursement (whether or not you submitted a claim). See Instructions.  Note: If line 2 is more than line 3, skip line 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. (if line 3 includes an emount that you did not receive, see Instructions.)  Fair market value before casualty or theft.  Fair market value after casualty or theft.  Subtract line 6 from line 5											
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11 Enter the amount from line 10 or \$100, whichever is smaller  2 Subtract line 11 from line 10  Caution: Use only one Form 4684 for lines 13 through 18.  3 Add the amounts on line 12 of all Forms 4684, Section A.  4 Combine the amounts from line 4 of all Forms 4684, Section A.  5 • 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 zero here and continue with form.  • If line 14 is less than line 13, enter zero here. Do not complete the rest of this Section.  16 If line 14 is less than line 13, enter the difference.		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,				-					
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Combine the amounts from line 4 of all Forms 4684, Section A.  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 zero here and continue with form.  If line 14 is equal to line 13, enter zero here. Do not complete the rest of this Section.  If line 14 is less than line 13, enter the difference	•										
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If line 14 is less than line 13, enter the difference		•			of this Section	n. )					
		•				-					
Enter 10% (.10) of your adjusted gross income (Form 1040, line 32). Estates and trusts, see Instructions	•	If line 14 is less than line 13, enter the difference						16			
Enter 10% (.10) of your adjusted gross income (Form 1040, line 32). Estates and trusts, see Instructions											
·	1	Enter 10% (.10) of your adjusted gross income (For	m 1040	, line 32). Esta	tes and trust	s, see Ins	structions	17			
		Subtract line 17 from line 16. If result is zero or le 1040), line 18. Estates and trusts, enter on the "Ot	ss, ente	r zero. Aiso en	iter result on	Schedule	e A (Form	1 1			

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

Identifying number

Par	business or for income-producing pur  Casualty or Theft Gain or Loss (Use a s			different casua	ity or theft.)	)		
1	Description of properties. (Show kind, location, an				,,	·		
•	Property A		-	*				
	Property B.							
	Property C							
	Property D.							
				a separate colum				
			from one casualty or the					
			A	В	C		D	
2	Cost or adjusted basis of each property	2						
3	Insurance or other reimbursement (whether or							
•	not you submitted 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 on							
	line 11 or line 16, column (c). However, see							
	Instructions for line 15. Also, skip lines 5							
	through 9 for that column. (If line 3 includes an amount that you did not receive, see the				1			
	instructions for Section A, line 4.)	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						
	Note: If the property was totally destroyed by							
	casualty, or lost from theft, enter on line 8 the amount from line 2.							
9	Subtract line 3 from line 8 (if zero or less, enter zero)	9			L			
10	Casualty or theft loss. Add the amounts on line 9. Enter the to					10		
Par	Summary of Gains and Losses (From se	epara	te Parts I)	(b) Losses from c	asualties or thefts		(c) Gáins from	
	(a) Identify casualty or theft			(I) Trade, business, rental or royalty	(II) Income- producing		casualties or thefts	
	(a) identify casualty of their			property	property		includible in income	
				no Voor er Lose	I		<u> </u>	
	Casualty or The	oft of	Dranarty Hald ():					
4	Casualty or The	eft of	Property Held O	ne rear or Less	1			
.1	Casualty or The	eft of	Property Held O	ne rear or Less				
		eft of		ne rear or Less				
12	Totals. Add the amounts on line 11							
11	Totals. Add the amounts on line 11	 e net g	ain or (loss) here a		Part II, line	12		
12	Totals. Add the amounts on line 11	· · · e net g	ain or (loss) here a	nd on Form 4797,		13		
12	Totals. Add the amounts on line 11  Combine line 12, columns (b)(i) and (c). Enter the 14. (If Form 4797 is not otherwise required, see in Enter the amount from line 12, column (b)(i)	· · · e net g nstruct	ain or (loss) here a ions.)	nd on Form 4797, 	 ), line 21.			
12	Totals. Add the amounts on line 11	e net g struct i) here ee Inst	ain or (loss) here a ions.)	nd on Form 4797, 	), line 21.	13		
12	Totals. Add the amounts on line 11  Combine line 12, columns (b)(i) and (c). Enter the 14. (If Form 4797 is not otherwise required, see Inter the amount from line 12, column (b)(i) Partnerships, S corporations, estates and trusts, s  Casualty or Thefi	e net g estruct i) here ee inst	ain or (loss) here a ions.)	nd on Form 4797, 	), line 21.	14		
12	Totals. Add the amounts on line 11	e net g estruct i) here ee inst	ain or (loss) here a ions.)	nd on Form 4797, 	), line 21.			
12	Totals. Add the amounts on line 11  Combine line 12, columns (b)(i) and (c). Enter the 14. (If Form 4797 is not otherwise required, see Inter the amount from line 12, column (b)(i) Partnerships, S corporations, estates and trusts, s  Casualty or Thefi	e net g estruct i) here ee inst	ain or (loss) here a ions.)	nd on Form 4797, 	), line 21.	14		
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