Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

▶ Use a separate Form 4684 for each different casualty or theft.

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

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)

1	Description of properties (show type, location, and da									
	Property A Property B									
	Property C									
	Property D									
				<i>'</i>						
		Properties (Use a separate column for e damaged from one casualty of						ach property lost or or theft.)		
			Α	В		С			D	
2	Cost or other basis of each property	2						:		
3	Insurance or other reimbursement (whether or not you filed a claim). See instructions	3							1	
	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								
Ū	Tall market value before easuary of there									
6	Fair market value after casualty or theft	6			- !				1	
7	Subtract line 6 from line 5	7								
8	Enter the smaller of line 2 or line 7	8			1				1	
9	Subtract line 3 from line 8. If zero or less,	9								
	enter -0		i		·					
10	Casualty or theft loss. Add the amounts on line 9. Enter the total									
11	Enter the amount from line 10 or \$100, whichever is smaller									
12	Subtract line 11 from line 10						12			
	Caution: Use only one Form 4684 for lines 13 through 18.								1	
13	Add the amounts on line 12 of all Forms 4684							13		
14	Combine the amounts from line 4 of all Forms 4684							14		
15								15		
								15	1	
	• If line 14 is equal to line 13, enter -0- here. Do not	comp	lete the rest of thi	is section.	J					
16	If line 14 is less than line 13, enter the difference						16	1		
17	7 Enter 10% of your adjusted gross income (Form 1040, line 33). Estates and trusts, see instructions					17				
18	Subtract line 17 from line 16. If zero or less, enter -0 Estates and trusts, enter on the "Other deductions" li			Schedule 	A (Form	1040), I	ine 19.	18		

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

Identifying number

SECTION B—Business and Income-Producing Property (Use this section to report casualties and thefts of property used in a trade or business or for income-producing purposes.)

	Casualty or Theft Gain or Loss (Use			each casua	alty o	r theft.)					
19	Description of properties (show type, location, and date acquired for each):										
	Property A										
	Property B										
	Property C										
	Property D										
	Properties (Use a separate column for each property lost or damaged from one casualty or theft.)										
			Α	В		C		D			
20	Cost or adjusted basis of each property	20							-		
			1								
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: If line 20 is more than line 21, skip line 22.	21									
22	Gain from casualty or theft. If line 21 is more than										
	line 20, enter the difference here and on line 29 or								-		
	line 34, column (c), except as provided in the										
	instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if										
	line 21 includes insurance or other reimbursement										
	you did not claim, or you received payment for your	22							-		
	loss in a later tax year	23			 				-		
23	Fair market value before casualty or theft	24			+		1		+		
24	Fair market value after casualty or theft	25			+				-		
25	Subtract line 24 from line 23	26			+				+		
26	Enter the smaller of line 20 or line 25										
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.										
27	Subtract line 21 from line 26. If zero or less, enter -0-	27							-		
28	Casualty or theft loss. Add the amounts on line 27. Enti-	$\overline{}$	total here and on line	29 or line 34	: (see i	nstructions)	28				
	rt II Summary of Gains and Losses (from					casualties or the			!		
	(a) Identify casualty or theft				(i) Trade, business, rental or royalty property producing property				e- casualties or thefts includible in income		
	Casualty or The	ft of I	Property Held (<u>'</u>				
29				()	()				
				()	()		-		
30	Totals. Add the amounts on line 29		30	()	()		-		
31	Combine line 30, columns (b)(i) and (c). Enter the net of			orm 4797. line	e 14. If	Form 4797					
	is not otherwise required, see instructions	•					31				
32	Enter the amount from line 30, column (b)(ii) here				22. P	artnerships,					
	S corporations, estates and trusts, see instructions						32		-		
	Casualty or Theft	of Pr	operty Held M	ore Than C	ne Y	'ear					
33	Casualty or theft gains from Form 4797, line 32 .						33		!		
34				()	()		-		
				()	()		-		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)((ii) <u>35</u>	()	()				
36	Total gains. Add lines 33 and 34, column (c)						36				
37							37				
88	5										
а	a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations see the note below. All others enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions						38a				
b	Enter the amount from line 35, column (b)(ii) here. Partnerships and S corporations see the note below. Individuals enter this amount on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return						38b				
39	the loss on line 37 is equal to or less than the gain on line 36, combine these lines and enter here. Partnerships, ee the note below. All others, enter this amount on Form 4797, line 3, column (g) and the net 28% rate gain r (loss), if applicable, in column (h)						39				
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7							l	:		