## Form **4684**

Department of the Treasury Internal Revenue Service

## **Casualties and Thefts**

► See separate instructions.

► Attach to your tax return.

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

2007

Attachment Sequence No. **26** 

Name(s) shown on tax return

Identifying number

1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damage from the same casualty or theft.										
	Property A										
	Property <b>B</b>										
	Property C										
	Property <b>D</b>										
		Properties									
			A B		ТОРСІ	C		D			
											Т
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 <b>more</b> than line										
	2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes in-										
	surance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.	4									
5	Fair market value <b>before</b> casualty or theft	5									
6	Fair market value after casualty or theft	6									-
		l _									
7	Subtract line 6 from line 5	7									₩
3	Enter the <b>smaller</b> of line 2 or line 7	8									$\vdash$
9	Subtract line 3 from line 8. If zero or less,	9									
	enter -0	9									-
•	Convolte or theft less Add the emperate on line O in a	ر د د د د د د د د د د د د د د د د د د د	a A through D						10		
)	Casualty or theft loss. Add the amounts on line 9 in c	Olumi	is A through D	•							$\vdash$
1	Enter the <b>smaller</b> of line 10 or \$100										
•	Enter the <b>Smaller</b> of line to of \$100			•							
2	Subtract line 11 from line 10								12		
	Caution: Use only one Form 4684 for lines 13 through 18.										
3	Add the amounts on line 12 of all Forms 4684						13		_		
4	Add the amounts on line 4 of all Forms 4684								14		_
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).					}			15		₩
	• If line 14 is less than line 13, enter -0- here and go					1					
	• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b>	com	olete the rest o	f this	section.	J					
									40		
)	If line 14 is <b>less</b> than line 13, enter the difference.								16		+
,	Enter 100/ of your adjusted areas in a first Francisco	1040	line 20 F-	10	40ND 15		"otot	and			
'	Enter 10% of your adjusted gross income from Form		•			16 36. E	states	ana	17		
	trusts, see instructions								<del>'''</del>		+-

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tax return

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

See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or

you received payment for your loss in a later tax year.

Fair market value before casualty or theft . . .

Fair market value **after** casualty or theft . . . . Subtract line 24 from line 23 . . . . . . . .

Note: If the property was totally destroyed by

Enter the **smaller** of line 20 or line 25

Identifying number

SE	CTION B—I	Business and Income-Producin	ıg Pro	perty						
Pa	rt I Casua	alty or Theft Gain or Loss (Use	a sep	arate Part I for	each casualty o	r theft.)				
19		of properties (show type, location, and date same casualty or theft.	ate acq	uired for each prop	perty). Use a separat	e line for each prope	erty lost or dan	n-		
	Property A									
	Property <b>B</b>									
	Property C									
	Property <b>D</b>									
				Properties						
				Α	В	С	D			
20	Cost or adjus	sted basis of each property	20							
21	you filed a claim). See the instructions for line 3 .		21							
00		20 is <b>more</b> than line 21, skip line 22.								
22	20, enter the column (c), e	sualty or theft. If line 21 is more than line difference here and on line 29 or line 34, xcept as provided in the instructions for skip lines 23 through 27 for that column.								

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	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-					
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line	e 29 <b>or</b> line 34 (see	e instructions).	28		
Pai	rt II Summary of Gains and Losses (from separate Parts I)	(b) Losses fror	n casualties or thefts	s	(c) Gains fro	
	(a) Identify casualty or theft	(i) Trade, business, rental or royalty property producing employee producing		casualties		or thefts
	Casualty or Theft of Property Held	One Year or L	_ess			
29		(	) (	)		
		(	) (	)		
30	Totals. Add the amounts on line 29	(	) (	)		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on F	. If Form 4797				
	is not otherwise required, see instructions		31		<u> </u>	
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount fon Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and used as an employee on Schedule A (Form 1040), line 23, or Schedule A (Form trusts, partnerships, and S corporations, see instructions.	from property  1. Estates and	32			
	Casualty or Theft of Property Held M	ore Than One	Year	•		
33	Casualty or theft gains from Form 4797, line 32		33			
34			· ) ( · · · · [	)		
•		(	) (	)		
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) 35	(	) (	)		
36	Total gains. Add lines 33 and 34, column (c)		L	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)			37		
38 a	If the loss on line 37 is <b>more</b> than the gain on line 36: 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, lin required, see instructions	ge partnerships)	38a			
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount fon Schedule A (Form 1040), line 28, or Schedule A (Form 1040NR), line 16, and used as an employee on Schedule A (Form 1040), line 23 or Schedule A (Form trusts, enter on the "Other deductions" line of your tax return. Partnerships (exand S corporations, see the note below. Electing large partnerships, enter on F	from property  1. Estates and partnerships)	38b			
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 an (except electing large partnerships), see the note below. All others, enter this amount			39		
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 10	ine 11.				

S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.