

### Casualties and Thefts

Department of the Treasury  
Internal Revenue Service

▶ See separate instructions.  
▶ Attach to your tax return.

**2008**  
Attachment  
Sequence No. **26**

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

Name(s) shown on tax return

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 date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

**Properties**

|  | A   | B | C | 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   |   |   |   |
| <b>Note:</b> If line 2 is <b>more</b> 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 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 <b>before</b> casualty or theft . . . . .  | 5   |   |   |   |
| 6 Fair market value <b>after</b> casualty or theft. . . . .  | 6   |   |   |   |
| 7 Subtract line 6 from line 5 . . . . .  | 7   |   |   |   |
| 8 Enter the <b>smaller</b> 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 columns A through D . . . . .  | 10  |   |   |   |
| 11 Enter the <b>smaller</b> 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 . . . . .  | 11  |   |   |   |
| 12 Subtract line 11 from line 10 . . . . .   | 12  |   |   |   |
| <b>Caution:</b> Use only one Form 4684 for lines 13 through 24.  |     |   |   |   |
| 13 Add the amounts on line 12 of all Forms 4684 . . . . .  | 13  |   |   |   |
| 14 Add the amounts on line 4 of all Forms 4684. . . . .  | 14  |   |   |   |
| 15 • If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).<br>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.<br>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.  | 15  |   |   |   |
| 16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .  | 16  |   |   |   |
| 17 Add the amounts on line 12 of all Forms 4684 on which you entered a loss attributable to a federally declared disaster . . . . .  | 17  |   |   |   |
| 18a Is line 17 more than line 14?<br><input type="checkbox"/> <b>Yes.</b> Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of the <i>Standard Deduction Worksheet—Line 40</i> in the Form 1040 instructions. Also, check the box on line 39c of Form 1040. If your standard deduction also includes the deduction for state or local real estate taxes, go to line 18b. Otherwise, do not complete the rest of Section A. Form 1040NR filers, see instructions.<br><input type="checkbox"/> <b>No.</b> Enter -0-. If you claim the standard deduction, do not complete the rest of Section A. . . . . | 18a |   |   |   |
| b If your standard deduction includes the deduction for state or local real estate taxes, check this box and do not complete the rest of Section A . . . . . ▶ <input type="checkbox"/>  |     |   |   |   |
| 19 Subtract line 18a from line 16 . . . . .  | 19  |   |   |   |
| 20 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11 . . . . .  | 20  |   |   |   |
| 21 Is line 20 less than line 19?<br><input type="checkbox"/> <b>No.</b> Enter the amount from line 16 on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 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.<br><input type="checkbox"/> <b>Yes.</b> 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  | 22  |   |   |   |
| 23 Subtract line 22 from line 21. If zero or less, enter -0- . . . . .   | 23  |   |   |   |
| 24 Add lines 18a, 20, and 23. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. <b>Estates and trusts, enter the result on the "Other deductions" line of your tax return</b> . . . . .  | 24  |   |   |   |

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

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

25 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 26-34 for cost, insurance, gain, and loss calculations.

Part II Summary of Gains and Losses (from separate Parts I)

Summary table with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts includible in income.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 35-38.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 39-45.