Form 4684						
Department of theTreasury 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 casualty or theft.

Attachment Sequence No. 26 Identifying number

OMB No. 1545-0177

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 ac the same casualty or theft.	quired	for each prop	erty). U	se a separate	e line for each prop	erty lost (or damaged	l from	
	Property A									
	Property B									
	Property C									
	Property D									
	Properties									
			A B C			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								
	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								
	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	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							12			
	2 Subtract line 11 from line 10									
13	3 Add the amounts on line 12 of all Forms 4684									
14	 Add the amounts on line 4 of all Forms 4684. 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 16. 									
15										
	 If line 14 is less than line 13, enter -0- here and go to line 18. If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 									
16	If line 14 is less than line 13, enter the difference									
17										
	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, d						18a			
b	If your standard deduction includes the deduction for state	or loc	al real estate ta	axes. c	heck this boy	and do not				
	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 you	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-	nount 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 deduction	ons" line	e of your tax retu	rn. Do n	ot complete th	ne rest of Section A.				
	Yes. Subtract line 20 from line 19						21		<u> </u>	
22	Enter 10% of your adjusted gross income from Form 1040, line 3	8, or Fc	orm 1040NR, line	e 36. Est	tates and trust	s, 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 Schedul									
	line 8. Estates and trusts, enter the result on the "Other dec			tax ret	urn		24	Form 468 /	1 (

Attachment Sequence No. 26

Name	ame(s) shown on tax return. Do not enter name and identifying number if shown on other side.							tifying number			
	TION B—Business and Income-Producing F										
Par		•									
25	25 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged									t	
	from the same casualty or theft.										
	Property A Property B Property C										
	Property D										
						Proper	ties				
		ŀ	A B C					D			
26	Cost or adjusted basis of each property	26									
27	Insurance or other reimbursement (whether or not you										
	filed a claim). See the instructions for line 3	27									
	Note: If line 26 is <i>more</i> 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									
29	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									
	Casualty or theft loss. Add the amounts on line 33. Enter the			e 35 o	r line 40 (see i	nstructio	ns)	34			
Par	II Summary of Gains and Losses (from s	separa	ite Parts I)		. ,		ualties or th		(c) Gains f	rom	
	(i) Trade, business, (ii) Incon rental or royalty producing						g and	and includible in incom			
	Casualty or Theft	of Dr	on orthy Llo		property		employee pi	roperty			
- 05	Casually of Them		орену пе)		1	
35					()			
26	Tatala Add the amounte on line 25			26	()			
30	36 [] []										
31	 Combine line 36, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions 37 										
							07				
38	1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the a				01 1 2		`				
	1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and tru						•	38			
	Casualty or Theft o									1	
39								39			
40					()(-)		1	
					()()			
41	Total losses. Add amounts on line 40, columns (b)(i) and (b	o)(ii) .		41	() ()			
42	Total gains. Add lines 39 and 40, column (c)							42			
43	Add amounts on line 41, columns (b)(i) and (b)(ii)							43			
44	If the loss on line 43 is more than the gain on line 42:										
a	Combine line 41, column (b)(i) and line 42, and enter the n partnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others.	enter this am	iount c	on Form 4797.	line 14. I	f Form	44a			
k	Enter the amount from line 41, column (b)(ii) here. Individu	als, ent	er the amoun	t from	income-produ	icing pro	perty on			1	
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A (Form 1040), line 23, or Form									1	
	the "Other deductions" line of your tax return. Partnership						enter on				
	S corporations, see the note below. Electing large partner							44b			
45	If the loss on line 43 is $\ensuremath{\text{less}}$ than or $\ensuremath{\text{equal}}$ to the gain on line						•				
	(except electing large partnerships), see the note below. All o	others, e	enter this amo	unt on	Form 4797, lin	e3.		45			
	Note: Partnerships, enter the amount from line 44a, 44b,	or line /	15 on Form 1(165 S	chodulo K lind	11					

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