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

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 $\qquad$
Property D $\qquad$

2 Cost or other basis of each property
3 Insurance or other reimbursement (whether or not you filed 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. 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
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
9 Subtract line 3 from line 8 . If zero or less, enter - 0
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D
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 Subtract line 11 from line 10
Caution: Use only one Form 4684 for lines 13 through 24.
13 Add the amounts on line 12 of all Forms 4684
14 Add the amounts on line 4 of all Forms 4684.
15 - 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.
- 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 Add the amounts on line 12 of all Forms 4684 on which you entered a loss attributable to a federally declared disaster
18a Is line 17 more than line 14 ?
Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of the Standard Deduction Worksheet-Line 40 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.No. Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.
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.
19 Subtract line 18a from line 16
20 Add the amounts on line 12 of all Forms 4684 on which you entered -0- on line 11
21 Is line 20 less than line 19?
No. 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. Yes. Subtract line 20 from line 19

22 Enter 10\% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions
23 Subtract line 22 from line 21. If zero or less, enter -0-
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. Estates and trusts, enter the result on the "Other deductions" line of your tax return

## 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 $\qquad$

26 Cost or adjusted basis of each property
27 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3
Note: If line 26 is more 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.
29 Fair market value before casualty or theft
30 Fair market value after casualty or theft.
31 Subtract line 30 from line 29
32 Enter the smaller of line 26 or line 31
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-
34 Casualty or theft loss. Add the amounts on line 33. Enter the total here and on line 35 or line 40 (see instructions)

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

(a) Identify casualty or theft

(c) Gains from casualties or thefts includible in income

## Casualty or Theft of Property Held One Year or Less



## Casualty or Theft of Property Held More Than One Year

Casualty or theft gains from Form 4797, line 32

41 Total losses. Add amounts on line 40, columns (b)(i) and (b)(ii)
42 Total gains. Add lines 39 and 40, column (c).
43 Add amounts on line 41, columns (b)(i) and (b)(ii)
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 net gain or (loss) here. Partnerships (except electing large 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.
b Enter the amount from line 41, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.
45 If the loss on line 43 is less than or equal to the gain on line 42, combine lines 42 and 43 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3

| 39 |  |  |
| :---: | :--- | :--- |
| 9 |  |  |
|  |  |  |
| 42 |  |  |
| 43 |  |  |
|  |  |  |
| $44 a$ |  |  |
|  |  |  |
| $44 b$ |  |  |
| 45 |  |  |

Note: Partnerships, enter the amount from line 44a, 44b, or line 45 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 44a or 44b on Form 1120S, Schedule K, line 10.

