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 de Property A									
	Property B									
	Property C									
	Property D									
			Droportie	oc /I	lco a cons	rata cali	ımp for o	ach pr	oporty loct	or
		Properties (Use a separate column for each property damaged from one casualty or theft.)								
			Α		В		С		D	
								-		1
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								
5	Fair market value before casualty or theft	5						-		-
6	Fair market value after casualty or theft	6				+		+		+
_	Culturat line / from line F	7								
7	Subtract line 6 from line 5					1		+		-
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				<u> </u>		-		-
								10		
10	Casualty or theft loss. Add the amounts on line 9. En	ter the	total	•				10		+
11	Enter the amount from line 10 or \$100, whichever is smaller							11		
• •	Enter the amount normalize to or \$100, whichever is a	silialic		•						
12	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684							13		+
								14		
14 15	Combine the amounts from line 4 of all Forms 4684						14		+	
13	 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 co	ontinue	with the form.		}					-
	• If line 14 is equal to line 13, enter -0- here. Do not	comp	lete the rest of t	his s	ection.					
	If line 14 is less than line 13, enter the difference									
16								16		-
	Enter 10% of your adjusted gross income (Form 1040, line 32). Estates and trusts, see instructions						17			
17	Efficiency of your adjusted gross income (Form 1040)	, iine	32). Estates and	trus	is, see instr	uctions .		17		-
18	Subtract line 17 from line 16. If zero or less, enter -0 Also enter result on Schedule A (Form 1040), line 19.									
	Estates and trusts, enter on the "Other deductions" li				•		<u> </u>	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.)

Pa	tt I Casualty or Theft Gain or Loss (Use	a sep	parate Part I for e	each casua	Ity or theft.))			
19	Description of properties (show type, location, and da	ate acc	uired for each):						
	Property A		'						
	Property B								
	Property C								
	Property D								
		or each pro Ity or theft.)	ch property lost or theft.)						
			Α .	В		С	D	D	
20	Cost or adjusted basis of each property	20							
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 loss in a later tax year	22							
23	Fair market value before casualty or theft	23							
24	Fair market value after casualty or theft	24							
25	Subtract line 24 from line 23	25						-	
26	Enter the smaller of line 20 or line 25	26						-	
	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- Casualty or theft loss. Add the amounts on line 27. Enter	27	total here and an line	20 or line 24	(coo instruction	26) 20			
28 Dai								!	
ıaı	Part II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or the (ii) Trade, business, rental or royalty production production.							om hefts come	
	Casualty or The	ft of	Property Held C	property One Year of		operty			
29	<u>,</u>		. ,	() ()			
- ′				() ()			
30	Totals. Add the amounts on line 29		30	() ()			
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 15. If Form 4797 is not otherwise required, see instructions								
32	Enter the amount from line 30, column (b)(ii) here and on Schedule A (Form 1040), line 22. Partnerships, S corporations, estates and trusts, see instructions								
	Casualty or Theft	of Pr	operty Held Mo	re Than O	ne Year				
33	Casualty or theft gains from Form 4797, line 34 .					33			
34				() (;)			
_			(ii) 35	() ()			
35	Total losses. Add amounts on line 34, columns (b)(i) a	٠,	(")	(//(36			
36 37	Total gains. Add lines 33 and 34, column (c) Add amounts on line 35, columns (b)(i) and (b)(ii) .					. 37			
38 a	If the loss on line 37 is more than the gain on line 36:								
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								
39	If the loss on line 37 is equal to or less than the gain or see the note below. All others, enter this amount on F				ere. Partnershi				
	Note: Partnerships, enter the amount from line 38.	a, 38k	o, or line 39 on Fo	rm 1065, Sch	nedule K, line	7.			

