Form **4684**

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 casualty or theft.

OMB No. 1545-0177

2001

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 date acquired for each): Property A									
	Property B									
	Property C									
	Property D									
				/1.1						
			Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)							
			A	В	C					
						,				
2	Cost or other basis of each property	2			1					
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								
U	Tall market value after casualty of there									
7	Subtract line 6 from line 5	7								
8	Enter the smaller of line 2 or line 7	8			1					
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									
11	Enter the smaller of line 10 or \$100					. 11				
12	Subtract line 11 from line 10									
	Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684	. 13	1 1 1							
14	Add the amounts from line 4 of all Forms 4684									
15										
	• If line 14 is less than line 13, enter -0- here and go									
	• If line 14 is equal to line 13, enter -0- here. Do not									
16	If line 14 is less than line 13, enter the difference.	16								
17	Enter 10% of your adjusted gross income from Form	17								
.,	Enter 10% of your adjusted gross income from Form 1040, line 34. Estates and trusts, see instructions						; ; ;			
18	Subtract line 17 from line 16. If zero or less, enter -(Estates and trusts, enter on the "Other deductions" li			,	m 1040), line 19.					

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

Identifying number

	CTION B—Business and Income-Producin			1-	11.	H CL \							
	Casualty or Theft Gain or Loss (Use			eacn	casuaity c	or theft.)							
19	Description of properties (show type, location, and date acquired for each):												
	Property A Property B												
	Property C												
	Property D												
	.,	[Properties ((Use a	separate c	olumn for ea	ch pro	perty lost o	r				
			damaged from the same casualty					y or theft.)					
			Α	-	B	С	:	D	:				
20	Cost or adjusted basis of each property	20					-		<u> </u>				
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. Note: <i>If line 20 is more than line 21, skip line 22.</i>	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	22			1								
23	you received payment for your loss in a later tax year. Fair market value before casualty or theft	23			1		-		1				
24	Fair market value after casualty or theft	24											
25	Subtract line 24 from line 23	25							1				
26	Enter the smaller of line 20 or line 25	26					1		<u>i </u>				
	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-	27		<u> </u>			1		<u> </u>				
28 Do	Casualty or theft loss. Add the amounts on line 27. Ent						28		<u>: </u>				
Pa	t II Summary of Gains and Losses (from	i sepa	nate Parts IJ	+	de, business,	casualties or the		(c) Gains fr casualties or					
	(a) Identify casualty or theft			renta	al or royalty property	producing employee pro	and	includible in ir					
	Casualty or The	ft of F	Property Held (operty						
29	<u> </u>			() ()		1				
_,				() ()		-				
30	Totals. Add the amounts on line 29		30	() ()		<u> </u>				
31	Combine line 30, 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												
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A												
	(Form 1040), line 22. Estates and trusts, partnerships Casualty or Theft					 /oar	32		-				
	•		-	010 11	ian one	cui	33		! 				
33 34	Casualty or theft gains from Form 4797, line 32 .			 (• • ; • •) (.)		1				
34				() (<u> </u>		 				
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)(ji) 35	() ()						
36	Total gains. Add lines 33 and 34, column (c)		•				36		<u> </u>				
37	Add amounts on line 35, columns (b)(i) and (b)(ii)						37		<u> </u>				
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. Indiv Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elect	38b											
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3												
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.												