Department of the Treasury Internal Revenue Service

**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 Attachment Sequence No. **26** 

Name(s) shown on tax return

Identifying number

SEC	OTION A—Personal Use Property (Use this or business or for income-produc			asualties a	nd theft	s of prope	erty <b>not</b> us	sed in a t	trade
1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each from the same casualty or theft.  Property A  Property B  Property C  Property D							lost or dar	maged
			Properties						
			Α	E	3	С		D	
0	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 <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 after 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 o	column	ns A through D .				10		
11	Enter the <b>smaller</b> of line 10 or \$100								
12	Subtract line 11 from line 10						12		
13	Caution: Use only one Form 4684 for lines 13 through 18.  Add the amounts on line 12 of all Forms 4684						13		
14 15	Add the amounts on line 4 of all Forms 4684  If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions).  If line 14 is less than line 13, enter -0- here and go			 ). <b>Do</b> not			14		
	• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.								
16	If line 14 is less than line 13, enter the difference						16		
17	Enter 10% of your adjusted gross income from Form	1040,	line 37. Estates a	nd trusts, se	e instructi	ons	17		
18	Subtract line 17 from line 16. If zero or less, enter -0-	. Also	enter the result on	Schedule A	(Form 104	10), line 19.			

Estates and trusts, enter the result on the "Other deductions" line of your tax return

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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			l for	aaah aaau	oltv. o	thoft)			
	rt I Casualty or Theft Gain or Loss (Use						,			
19	Description of properties (show type, location, and da aged from the same casualty or theft.	ate aco	quired for each	prop	erty). Use a s	eparate	e line for each	n prope	erty lost or da	ım-
	Property A									
	Property <b>B</b>									
	Property C									
	Property <b>D</b>									
						Prop	erties			
			Α		В		С		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 .	21								
	Note: If line 20 is more than line 21, skip line 22.									
22	Gain from casualty or theft. If line 21 is <b>more</b> 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 <b>before</b> casualty or theft	23								
24	Fair market value <b>after</b> casualty or theft	24								
25	Subtract line 24 from line 23	25								
26	Enter the <b>smaller</b> of line 20 or line 25	26								
	<b>Note:</b> 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								1
28	Casualty or theft loss. Add the amounts on line 27. Ent						,	28		
Pa	rt II Summary of Gains and Losses (from	ı sep	arate Parts	1)	(b) Losses		asualties or the		(c) Gains f	rom
	(a) Identify casualty or theft				rental or ro	yalty <sup>′</sup>	producing employee pro	and	includible in i	
	Casualty or The	ft of	Property H	eld (	One Year o	r Les	S		I	_
29					(	)	(	)		-
					(	)	(	)		+
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 14. If Form 4797 is not otherwise required, see instructions						Form 4797 	31		
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, and S corporations, see instructions					Schedule A	32			
	Casualty or Theft								l .	
33	Casualty or theft gains from Form 4797, line 32 .		· ·					33		
34	Casaary or their gams notiff offit 4731, fine 32 .			•	  (	')	  (	)		
•					(	)	(	)		
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)	)(ii)	35	(	)	(	)		
36	Total gains. Add lines 33 and 34, column (c)							36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
38	If the loss on line 37 is <b>more</b> than the gain on line 36	ò:								
а							38a			
b							38b			
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on I	the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnership except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3.					artnerships	39		
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.  S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.									
										-867