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

Attachment Sequence No. **26**

Identifying number

| SEC | CTION A—Personal Use Property (Use this or business or for income-produc | | | cas | sualties an | d thef | s of p | roper | ty not us | sed in a | trade |
|-----|--|--------|------------------|------------|---------------|---------|-----------|-------|------------------|------------|-------|
| 1 | Description of properties (show type, location, and defrom the same casualty or theft. Property A Property B Property C Property D | ate ac | quired for each | | | | | | | lost or da | maged |
| | | | | Properties | | | | | | | |
| | | | Α | | В | | 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 | | | | | | | | | |
| 5 | 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 c | olumr | ns A through D | - | | | | | 10 | | |
| 11 | Enter the smaller of line 10 or \$100 | | | | | | | | 11 | | |
| 12 | Subtract line 11 from line 10 | | | | | | | | 12 | | |
| | Caution: Use only one Form 4684 for lines 13 throug | | | | | | | | | | |
| 13 | Add the amounts on line 12 of all Forms 4684 | | | • | | | | | 13 | | |
| 14 | Add the amounts on line 4 of all Forms 4684 | | | | | | | | 14 | | |
| 15 | • If line 14 is more than line 13, enter the difference complete the rest of this section (see instructions). | | | le D. | Do not | , | | | 15 | | |
| | 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 | | | | | | | | 16 | | |
| 17 | Enter 10% of your adjusted gross income from Form 1040, line 35. Estates and trusts, see instructions | | | | | | | | 17 | | |
| 18 | Subtract line 17 from line 16. If zero or less, enter -0- | . Also | enter the result | on S | Schedule A (F | Form 10 | 40), line | 19. | | | |

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

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 | | | 1.6 | | | 5:) | | | | | |
|----------|--|--------|-------------|-----------|---|--|--|---------|---------------------------------------|--|--|--|
| Pa 19 | rt I Casualty or Theft Gain or Loss (Use Description of properties (show type, location, and d | | • | | | | | n prope | erty lost or da | m- | | |
| | aged from the same casualty or theft. | | | | | | | | | | | |
| | Property A | | | | | | | | | | | |
| | Property B | | | | | | | | | | | |
| | Property C | | | | | | | | | | | |
| | Property D | | Properties | | | | | | | | | |
| | | | Α | | B C | | | | D | | | |
| | | 20 | <u> </u> | | | T | | | <u> </u> | | | |
| 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: <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 | | | | | | | | | | | |
| | you received payment for your loss in a later tax year. | 22 | | | | | | | | | | |
| 23 | Fair market value before casualty or theft | 23 | | | | | | 1 | | | | |
| 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- | 27 | | | | | | | | | | |
| 28 | Casualty or theft loss. Add the amounts on line 27. En | | | | 1 | | | 28 | | | | |
| Pa | rt II Summary of Gains and Losses (from | n sep | arate Parts | <u>l)</u> | | | asualties or the | | (c) Gains fr | | | |
| | (a) Identify casualty or theft | | | | (i) Trade, bus rental or roy property | yalty / | (ii) Incom producing employee pr | and | casualties or includible in in | | | |
| | Casualty or The | eft of | Property H | eld (| One Year o | r Les | S | | I | _ | | |
| 29 | | | | | (| | (|) | | | | |
| | | | | T | (|) | (|) | | | | |
| 30 | Totals. Add the amounts on line 29 | | | 30 | (|) | (|) | | | | |
| 31 | Combine line 30, columns (b)(i) and (c). Enter the net 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 | | | | | | | 32 | | | | |
| | Casualty or Theft | of P | roperty He | d M | ore Than C | ne Y | ear | • | | | | |
| 33 | Casualty or theft gains from Form 4797, line 32 . | | | | | | | 33 | | | | |
| 34 | | | | | (|) | (|) | | | | |
| | | | | | (| | (|) | · · · · · · · · · · · · · · · · · · · | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | | |
| 35 | Total losses. Add amounts on line 34, columns (b)(i) | and (b |)(ii) | 35 | (|) | (|) | | X////// | | |
| 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 a | | | | | | | orm 4797, | 38a | | | | |
| D | | | | | | | 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, column (g) and the net post-May 5 gain or (loss), if applicable, in column (h) | | | | | | | 39 | | | | |
| | Note: Partnerships, enter the amount from line 38 S corporations, enter the amount from line 38 | | | | | | K, line 7. | | | | | |