

Casualties and Thefts

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

▶ Use a separate Form 4684 for each different casualty or theft.

Name(s) shown on tax return

Identifying number

Note: Use Section A for casualties and thefts of personal use property and Section B for business and income-producing property.

SECTION A.—Personal Use Property (Casualties and thefts of property not used in a trade or business or for income-producing purposes)

1 Description of properties (show kind, location, and date acquired for each):

- Property A
- Property B
- Property C
- Property D

	Properties (use a separate column for each property lost or damaged from one casualty or theft)			
	A	B	C	D
2 Cost or other basis of each property				
3 Insurance or other reimbursement (whether or not you submitted 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. (If line 3 includes an amount that you did not receive, see instructions.).				
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. Enter the total				
11 Enter the amount from line 10 or \$100, whichever is smaller				
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, Section A				
14 Combine the amounts from line 4 of all Forms 4684, Section A				
15 <ul style="list-style-type: none"> • 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 continue with the form. • 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 Enter 10% of your adjusted gross income (Form 1040, line 32). Estates and trusts, see instructions				
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 17. Estates and trusts, enter 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

SECTION B.—Business and Income-Producing Property (Casualties and thefts of property used in a trade or business or for income-producing purposes)

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft)

1 Description of properties (show kind, location, and date acquired for each):

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows for lines 2 through 10.

2 Cost or adjusted basis of each property

3 Insurance or other reimbursement (whether or not you submitted a claim). See the instructions for Section A, line 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 on line 11 or line 16, column (c), except as provided in the instructions for line 15. Also, skip lines 5 through 9 for that column. (If line 3 includes an amount that you did not receive, see the instructions for Section A, line 4.)

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

Note: If the property was totally destroyed by casualty, or lost from theft, enter on line 8 the amount from line 2.

9 Subtract line 3 from line 8 (If zero or less, enter -0-.)

10 Casualty or theft loss. Add the amounts on line 9. Enter the total here and on line 11 or line 16 (see instructions).

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

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing property

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

Casualty or Theft of Property Held One Year or Less

Table for lines 11-14 with columns for (i), (ii), and (c).

Casualty or Theft of Property Held More Than One Year

Table for lines 15-21 with columns for (i), (ii), and (c), including shaded areas for lines 17, 19, 20a, 20b, and 21.

Note: Partnerships, enter the amount from line 20a, 20b, or line 21 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 20a or 20b on Form 1120S, Schedule K, line 6.