Form 4684

Department of the Treasury Internal Revenue Service

Casualties and Thefts

See separate instructions.

Attach to your tax return.

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade

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

OMB No. 1545-0177

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Attachment Sequence No. 26

Name(s) shown on tax return

or business or for income-producing purposes.) Description of properties (show type, 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.) С Α В D Cost or other basis of each property. Insurance or other reimbursement (whether or not 3 you filed a claim). See instructions Note: If line 2 is more than line 3, skip line 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 4 5 Fair market value **before** casualty or theft . 6 Fair market value after casualty or theft. 7 Subtract line 6 from line 5. Enter the smaller of line 2 or line 7. 8 Subtract line 3 from line 8. If zero or less, 10 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 11 Subtract line 11 from line 10 . 12 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 Combine the amounts from line 4 of all Forms 4684 . . . 14 15 • 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 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. 16 17 17 Enter 10% of your adjusted gross income (Form 1040, line 34). 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 19. Estates and trusts, enter on the "Other deductions" line of your tax return . 18

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

Identifying number

SFC	CTION B—Business and Income-Producin	a Pro	nerty							
	t I Casualty or Theft Gain or Loss (Use			l for	each casua	alty o	theft.)			
19	Description of properties (show type, location, and da Property A		•	•						
	Property B									
	Property C									
	Property D									
	Properties (Use a separate column for ea damaged from one casualty o									or
			Α		В		С		D	
20	Cost or adjusted basis of each property	20				<u> </u>		1		+
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				<u> </u>		<u> </u>		
24	Fair market value after casualty or theft	24				<u> </u>		<u> </u>		+
25	Subtract line 24 from line 23	25				!		-		+
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26								
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. Ent				29 or line 34	(see ir	structions).	28		-
Pai	t II Summary of Gains and Losses (from	n sepa	arate Parts	I)			asualties or the		(c) Gains f	
	(a) Identify casualty or theft				(i) Trade, busi rental or roy property	alty	(ii) Incom producing employee pro	and	casualties or includible in i	
	Casualty or The	ft of	Property H	eld (One Year o	r Les	S	; ,	I	
29					()	()		+
				30	()	(;) ;)		+
30	Totals. Add the amounts on line 29					: /		† '		+
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	on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Partnerships, S corporations, estates and trusts, see instructions									
	Casualty or Theft	of Pr	operty Hel	d Mo	ore Than O	ne Y	ear		T	!
33	Casualty or theft gains from Form 4797, line 32 .							33		-
34					()	(;)		+
		1.0.5	/··\	35	()	(; <u>)</u>		
35	Total losses. Add amounts on line 34, columns (b)(i) a	. ,	• •	33	Į (: /	(36		1
36 37	Total gains. Add lines 33 and 34, column (c) Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		+
38	If the loss on line 37 is more than the gain on line 36:									
а	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations see the note below. All others enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions							38a		
b	Enter the amount from line 35, column (b)(ii) here. Partnerships (except electing large partnerships) and S corporations see the note below. 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, enter on the "Other deductions" line of your tax return. Electing large partnerships, enter on Form 1065-B, Part II, line 11.							38b		
39	If the loss on line 37 is equal to or less than the gain on line 36, combine these lines 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 28% rate gain or (loss), if applicable, in column (h)							39		