## Form **4684**

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 different casualty or theft.

OMB No. 1545-0177

2000

Attachment

Name(s) shown on tax return

Identifying number

SEC	CTION A—Personal Use Property (Use this or business or for income-produc			cası	ualties a	nd the	fts of p	roper	ty <b>not</b> us	sed in a	trade
1	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 e damaged from one casualty						each property lost or or theft.)		
			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									
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 <b>before</b> casualty or theft	5									
6	Fair market value after casualty or theft	6							1		
7	Subtract line 6 from line 5	7									<u> </u>
8	Enter the <b>smaller</b> of line 2 or line 7	8									<u> </u>
9	Subtract line 3 from line 8. If zero or less, enter -0	9									
10	O Casualty or theft loss. Add the amounts on line 9. Enter the total						10		<u> </u>		
11	Enter the amount from line 10 or \$100, whichever is <b>smaller</b>							11			
12	Subtract line 11 from line 10						12				
13	Caution: Use only one Form 4684 for lines 13 through 18.							13			
14							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.							13			
	• If line 14 is <b>equal to</b> 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		<u> </u>	
17	Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions							17		-	
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			

Cat. No. 12997O

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										
Pa	rt I Casualty or Theft Gain or Loss (Use			each ca	sualty o	r theft.)					
19	Description of properties (show type, location, and date acquired for each):										
	Property <b>A</b> Property <b>B</b>										
	Property C										
	Property D										
	Troporty D		Properties (			lumn for ea	ch pro	perty lost or			
		damaged from one casualty or theft.)									
			Α	E	3	С		D			
20	Cost or adjusted basis of each property	20			1 1 1		1		-		
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 .	21					! ! !		! ! ! !		
22	Note: If line 20 is more than line 21, skip line 22.								:		
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								1 1 1 1 1 1 1 1 1 1		
	you received payment for your loss in a later tax year.	22					<u> </u>		<u> </u>		
23	Fair market value <b>before</b> casualty or theft	23					<del> </del>		:		
24	Fair market value after casualty or theft	24			<u> </u>		1		<u> </u>		
25	Subtract line 24 from line 23	25 26			-		-		:		
26	Enter the <b>smaller</b> of line 20 or line 25 <b>Note</b> : <i>If the property was totally destroyed by</i>	20					<u> </u>		:		
	casualty or lost from theft, enter on line 26 the amount from line 20.	0.7									
27 28	Subtract line 21 from line 26. If zero or less, enter -0- Casualty or theft loss. Add the amounts on line 27. Ent	er the	total here and on line	29 <b>or</b> line	34 (see ir	  structions	28		<del> </del>		
	rt II Summary of Gains and Losses (from					asualties or the			<u>:</u>		
	(i) Trade, business, rental or royalty					(ii) Incom- producing employee pro	e- and	(c) Gains from casualties or thefts includible in income			
	Casualty or The	ft of	Property Held C				1	I			
29				(	)	(	)				
				(	)	(	)		<u> </u>		
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							i ! !			
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								<u> </u>		
	*			ore rnar	i One i	ear	22		:		
33 34	Casualty or theft gains from Form 4797, line 32 .			 (	)	· · · ·	33				
			25	(	)		)		: }//////		
35	Total losses. Add amounts on line 34, columns (b)(i) a	. ,	• ,	[(	- : /	(	36		<i>!!!!!!!</i> !		
36	Total gains. Add lines 33 and 34, column (c)						37				
37 38 a	Add amounts on line 35, columns (b)(i) and (b)(ii). If the loss on line 37 is <b>more than</b> the gain on line 36 Combine line 35, column (b)(i) and line 36, and enter large partnerships) and S corporations, see the no line 14. If Form 4797 is not otherwise required, see in	6: the nate belate	et gain or (loss) here ow. All others, ente	e. Partners er this am	hips (exce	orm 4797,	38a		1		
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	om pro ns" line	perty used as an emple of your tax return. P	loyee on So artnerships	chedule A ( s (except e	Form 1040), ecting large	38b				
39	If the loss on line 37 is <b>less than</b> or <b>equal to</b> the government of the second secon	e the i					39		· · · · · · · ·		
	Note: Partnerships, enter the amount from line 38 S corporations, enter the amount from line 38a					K, line 7.					