## 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 casualty or theft.

OMB No. 1545-0177

2004

Attachment Sequence No. 26

Name(s) shown on tax return

Identifying number

1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damag from the same casualty or theft.										
	Property A										
	Property B										
	Property C										
	Property <b>D</b>										
			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 <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									
5	Fair market value <b>before</b> casualty or theft	3			1						
3	Fair market value after casualty or theft	6									
	•										
7	Subtract line 6 from line 5	7			-						
_	5	8									
8	Enter the <b>smaller</b> of line 2 or line 7	-			<u> </u>						
9	Subtract line 3 from line 8. If zero or less,										
	enter -0	9									
	Casualty or theft loss. Add the amounts on line 9 in c	olumn	s A through	D.					10		
	Enter the <b>smaller</b> of line 10 or \$100								11		
	Effect the smaller of line to of \$100.	•									
2	Subtract line 11 from line 10								12		
	Caution: Use only one Form 4684 for lines 13 through	h 18.									
}	Add the amounts on line 12 of all Forms 4684								13		
	Add the amounts on line 4 of all Forms 4694								14		
	Add the amounts on line 4 of all Forms 4684										
	complete the rest of this section (see instructions).								15		
	• If line 14 is less than line 13, enter -0- here and go	to lin	e 16.			ĺ					
	• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b>	comp	lete the res	of this	section.	J					
	If Provided in Lorentz and Company and Company								16		
i	If line 14 is <b>less</b> than line 13, enter the difference.	•							16		
							ructions		17		

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

SECTION B—Business and Income-Producing Property  Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)												
19	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.  Property A											
	Property B											
	Property C											
	Property <b>D</b>		T									
		Properties							<b>D</b>			
		20	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										
22	Note: If line 20 is more than line 21, skip line 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 <b>before</b> casualty or theft	23										
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  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				$\coprod$				-		
28 Par	Casualty or theft loss. Add the amounts on line 27. Enter					•		28				
Par	Part II Summary of Gains and Losses (from separate Parts I)  (b) Losses from casualties or the separate Parts I)  (i) Trade, business, rental or royalty property property property							e- and	(c) Gains fro casualties or t includible in in	thefts		
	Casualty or The	ft of	Property He	ld C		r Les	<u> </u>	porty				
29	·				(	)	(	)				
					(	)	(	)				
30	Totals. Add the amounts on line 29		L	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							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 Property Held More Than One Year											
33	Casualty or theft gains from Form 4797, line 32						,	33				
34					(	)	(	)		-		
				05	(	)	(	)				
35	Total losses. Add amounts on line 34, columns (b)(i) a	ınd (b)	(ii) ∟	35	(			36				
36	Total gains. Add lines 33 and 34, column (c)											
37 38	If the loss on line 37 is <b>more</b> than the gain on line 36			•				37				
а								38a				
D	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. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.											
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 <b>Note:</b> 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.											