Form **46684** (Rev. January 2006) 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.

20**05** Attachment Sequence No. 26

OMB No. 1545-0177

Identifying number

	Description of properties (show type, location, and day from the same casualty or theft.									
	Property B									
	Property C									
	Property D									
			Properties							
			Α		<u> </u>		, C		D	
										Τ
	Cost or other basis of each property.	2								
2		-								+
;	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.									
	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								_
	Fair market value after casualty or theft	6								+
		_								
	Subtract line 6 from line 5	7								+
		8								
	Enter the smaller of line 2 or line 7	0								+
)	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		
	Casually of their loss. Add the amounts of the 9 in c	Joiumin	S A through D	• •		• • •	• •			+
	Enter the smaller of line 10 or \$100. But if the loss a						ust			
	24, 2005; Hurricane Rita disaster area after September October 22, 2005, and was caused by that particular							11		
	Subtract line 11 from line 10							12		Τ
	Caution: Use only one Form 4684 for lines 13 throug						•			Τ
	Add the amounts on line 12 of all Forms 4684							13		
	Add the amounts on line 4 of all Forms 4684							14		
	• If line 14 is more than line 13, enter the difference	here a	nd 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 go	o to line	e 16.		(
	• If line 14 is equal to line 13, enter -0- here. Do not	t comp	lete the rest of	this sec	tion. J					
	If line 14 is less than line 13, enter the difference .							16		+
	Add the amounts on line 12 of all Forms 4684 on whi	ich you	ı entered -0- on	line 11				17		╇
	Is line 17 less than line 16?									
	No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.									
	Yes. Subtract line 17 from line 16.							18		\perp
	Enter 10% of your adjusted gross income from Form	1040,	line 38. Estates	and tru	sts. see ins	tructions		19		
		,						1 1		

Attachment Sequence No. 26

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

Identifying number

22	Description of properties (show type, location, and da	ate acc	uired for each pro	perty). Use a s	eparate	e line for eacl	h prope	erty lost or d	lam-		
	aged from the same casualty or theft. Property A										
	Property B										
	Property C										
	Property D				Prop	erties					
			Α	В		С		D			
23	Cost or adjusted basis of each property.	23									
24	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	24									
	Note: If line 23 is more than line 24, skip line 25.										
25	Gain from casualty or theft. If line 24 is more than line										
	23, enter the difference here and on line 32 or line 37, column (c), except as provided in the instructions for										
	line 36. Also, skip lines 26 through 30 for that column.										
	See the instructions for line $\overline{4}$ if line 24 includes insurance or other reimbursement you did not claim, or										
	you received payment for your loss in a later tax year.	25									
26	Fair market value before casualty or theft	26									
27	Fair market value after casualty or theft	27									
28	Subtract line 27 from line 26	28									
29	Enter the smaller of line 23 or line 28	29							_		
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 29 the										
	amount from line 23.										
30	Subtract line 24 from line 29. If zero or less, enter -0-	30									
31	Casualty or theft loss. Add the amounts on line 30. Ent				•		31				
Pa	rt II Summary of Gains and Losses (from	1 sepa	arate Parts I)	(i) Trade, bus		asualties or the		(c) Gains			
							16-	casualties c			
	(a) Identify casualty or theft			rental or roy		producing		includible in	incom		
		ft of	Property Held	property	/	employee pr		includible in	incom		
20	Casualty or The		Property Held	property	/	employee pr		includible in	incom		
32			Property Held	property	/	employee pr		includible in	incom		
	Casualty or The			One Year o	/	employee pr		includible in	incom		
33	Casualty or The Totals. Add the amounts on line 32			property One Year o ((((br Les))))	employee pr ss (((includible in	incom		
32 33 34	Casualty or The Totals. Add the amounts on line 32 Combine line 33, columns (b)(i) and (c). Enter the net of	 gain or	loss) here and on	property One Year o ((((Form 4797, line	or Les))) 14. If	employee pr SS (((Form 4797		includible in	incom		
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