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 Attachment Sequence No. **26**

Name(s) shown on tax return

Department of theTreasury

Internal Revenue Service

Identifying number

1	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								
	operty DProperties								
			A B C					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 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			İ				
5	Fair market value before casualty or theft	5							
6	Fair market value after casualty or theft	6							
7	Subtract line 6 from line 5	7							
8	Enter the smaller of line 2 or line 7	8							
9	Subtract line 3 from line 8. If zero or less, enter -0	9							
10	Casualty or theft loss. Add the amounts on line 9 in column	ns A thr	ough D				10		
11	Enter the smaller of line 10 or \$500						11		
12	Subtract line 11 from line 10						12		
	Caution: Use only one Form 4684 for lines 13 through 22.								
13	Add the amounts on line 12 of all Forms 4684						13		
14	14 Add the amounts on line 4 of all Forms 4684								
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).								
	• If line 14 is less than line 13, enter -0- here and go to line 16.								
	• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.								
16	6 If line 14 is less than line 13, enter the difference						16		
17	17 Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions)								
18	Is line 17 more than line 14?								
	Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount								
	on line 6 of Schedule L (Form 1040A or 1040). Do no	t comp	lete the rest of S	Section A.	Form 1040	NR filers, see			
	instructions.								
	No. Enter -0 If you claim the standard deduction, do not complete the rest of Section A						18		
19	19 Subtract line 18 from line 16						19		
20	20 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions						20		
21	Subtract line 20 from line 19. If zero or less, enter -0						21		
22	Add lines 18 and 21. Also enter the result on Schedule A (I	orm 10	40), line 20, or I	Form 1040	NR, Sched	dule A, line 8.			

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	

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26 Gain from the difference received and the service of the difference received and the service of the service of the difference received and the service of	a claim). See the instructions for line 3	25									
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the differ provided 31 for the insurance received 27 Fair may 28 Fair may 29 Subtra 30 Enter the Note: If from the 31 Subtra 32 Casual Part II 33	from casualty or theft. If line 25 is more than line 24, enter										
provided 31 for the insurance received 27 Fair may 28 Fair may 29 Subtrate 30 Enter the Note: If from the 31 Subtrate 32 Casual Part II 33	fference here and on line 33 or line 38, column (c), except as										
33	ded in the instructions for line 37. Also, skip lines 27 through										
received 27 Fair ma 28 Fair ma 29 Subtra 30 Enter t Note: / from the 31 Subtra 32 Casual Oart II 33	that column. See the instructions for line 4 if line 25 includes										
27 Fair ma 28 Fair ma 29 Subtra 30 Enter t Note: / from the 31 Subtra 32 Casual 21 Totals. 35 Combinot oth 36 Enter th 1040), li 1040), li 37 Casual 38 39 Total lo 40 Total g 41 Add ar 42 If the lo	ance or other reimbursement you did not claim, or you red payment for your loss in a later tax year.	26									
28 Fair ma 29 Subtra 30 Enter t Note: / from the 31 Subtra 32 Casual Part II 33 ————————————————————————————————	market value before casualty or theft	27								_	
30 Enter t Note: / from the 31 Subtra 32 Casual 2art II 33 ————————————————————————————————	market value after casualty or theft	28								+	
30 Enter t	ract line 28 from line 27	29								+	
31 Subtra 32 Casual 2art II 33 Totals. 35 Combinot oth 1040), li 1040), li 1040), li 241 Add ar 42 If the lo	r the smaller of line 24 or line 29	30								+	
31 Subtra 32 Casual 2art II 33		30								+	
31 Subtra 32 Casual 2art II 33	: If the property was totally destroyed by casualty or lost theft, enter on line 30 the amount from line 24.										
32 Casual Part II 33		31									
33	ract line 25 from line 30. If zero or less, enter -0- lalty or theft loss. Add the amounts on line 31. Enter the		ro and an line	22 0	line 29 (see	inatruo	l tiona)	32		+-	
33	Summary of Gains and Losses (from s			33 01	•		asualties or the				
34 Totals. 35 Combinot oth 36 Enter th 1040), li 1040), li 37 Casual 38 39 Total lo 40 Total g 41 Add ar 42 If the lo	Cuminary of Cams and Losses (norm	зсрага	ic r arts ij		(i) Trade, bus		(ii) Incom		(c) Gains for casualties or		
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35 Combinot other not					()	()		1	
35 Combinot other not	ls. Add the amounts on line 33			34	()	()		_	
36 Enter th 1040), li 1040), li 37 Casual 38					4707 line 44		- 4707 :-	'		+	
37 Casual 38 39 Total lo 40 Total g 41 Add ar 42 If the lo	Combine line 34, 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							35			
37 Casual 38	Enter the amount from line 34, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form										
37 Casual 38 39 Total lo 40 Total g 41 Add ar 42 If the lo	1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form										
39 Total lo 40 Total g 41 Add ar 42 If the lo	, line 23, or Form 1040NR, Schedule A, line 11. Estates and tr							36			
39 Total lo 40 Total g 41 Add ar 42 If the lo	Casualty or Theft of	of Prop	erty Held	More	e Than On	e Yea	ar			_	
39 Total lo 40 Total g 41 Add ar 42 If the lo	ıalty or theft gains from Form 4797, line 32					· · 、		37		-	
40 Total g41 Add ar42 If the ld					()	()		-	
40 Total g41 Add ar42 If the ld					()	()		_	
41 Add an	losses. Add amounts on line 38, columns (b)(i) and (39	()	()		-	
42 If the lo	gains. Add lines 37 and 38, column (c)							40		-	
								41		-	
partne	 If the loss on line 41 is more than the gain on line 40: a Combine line 39, column (b)(i) and line 40, 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. 						42a				
b Enter t Sched an emp the "O	r the amount from line 39, column (b)(ii) here. Individuedule A (Form 1040), line 28, or Form 1040NR, Schednployee on Schedule A (Form 1040), line 23, or Form Other deductions" line of your tax return. Partnership	uals, ente lule A, lin 1040NF os (excep	er the amount ne 16, and ent R, Schedule A ot electing lare	from ter the land, line ge par	income-produ amount from 11. Estates ar tnerships) an	ucing p prope nd trust id	rty used as ts, enter on	40'			
•	S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11							42b		+	
				_		If the loss on line 41 is less than or equal to the gain on line 40, combine lines 40 and 41 and enter here. Partnershi (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3					
(except	loss on line 41 is less than or equal to the gain on li						artnerships 	43		1	