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
Property D $\qquad$

2 Cost or other basis of each property
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)
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
5 Fair market value before casualty or theft
6 Fair market value after casualty or theft
7 Subtract line 6 from line 5
8 Enter the smaller of line 2 or line 7
9 Subtract line 3 from line 8. If zero or less, enter -0- .
10 Casualty or theft loss. Add the amounts on line 9 in columns A through $D$
11 Enter the smaller of line 10 or \$100
12 Subtract line 11 from line 10
Caution: Use only one Form 4684 for lines 13 through 21.
13 Add the amounts on line 12 of all Forms 4684
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 If line 14 is less than line 13 , enter the difference
17 Does the amount on line 12 include a loss from a disaster declared a federal disaster in tax years beginning after 2007 that occurred before 2010?

Yes. Enter the amount from line 3 of the Worksheet for Line 17, in the instructions. If you are filing Schedule A (Form 1040), go to line 18. Otherwise, enter this amount on Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions.No. Enter -0- and go to line 18
18 Subtract line 17 from line 16
19 Enter 10\% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions
20 Subtract line 19 from line 18. If zero or less, enter -0-
21 Add lines 17 and 20. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return

## 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.)

22 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 $\qquad$
Property C $\qquad$
Property D $\qquad$

23 Cost or adjusted basis of each property
24 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3
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 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
26 Fair market value before casualty or theft
27 Fair market value after casualty or theft
28 Subtract line 27 from line 26
29 Enter the smaller of line 23 or line 28
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-

|  | Properties |  |  |
| :---: | :---: | :---: | :---: |
|  | A | B | C |
| 23 |  |  |  |
| 24 |  |  |  |
| 25 |  |  |  |
| 26 |  |  |  |
| 27 |  |  |  |
| 28 |  |  |  |
| 29 |  |  |  |
| 30 |  |  |  |
| total | on | line 37 (see instruct | ¢) . . 31 |
| par | ts I) | (b) Losses from | sualties or thefts |
|  |  | (i) Trade, business, rental or royalty property | (ii) Incomeproducing and employee property |

(c) Gains from

Part II Summary of Gains and Losses (from separate Parts I)
(a) Identify casualty or theft

## Casualty or Theft of Property Held One Year or Less

 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions .

## Casualty or Theft of Property Held More Than One Year



38 Total losses. Add amounts on line 37, columns (b)(i) and (b)(ii)
39 Total gains. Add lines 36 and 37 , column (c).
40 Add amounts on line 38, columns (b)(i) and (b)(ii)
41 If the loss on line 40 is more than the gain on line 39:
a Combine line 38, column (b)(i) and line 39, 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.
b Enter the amount from line 38, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. 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
42 If the loss on line 40 is less than or equal to the gain on line 39, combine lines 39 and 40 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3

| 36 |  |  |  |
| ---: | ---: | ---: | ---: |
|  |  |  |  |
|  | $)$ |  |  |
| 39 |  |  |  |
| 40 |  |  |  |
|  |  |  |  |
| $41 a$ |  |  |  |
|  |  |  |  |
| $41 b$ |  |  |  |
| 42 |  |  |  |

Note: Partnerships, enter the amount from line 41a, 41b, or line 42 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 41a or 41b on Form 1120S, Schedule K, line 10.

