Form **4684**

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

2010
Attachment
Sequence No. 26

Department of theTreasury Internal Revenue Service Name(s) shown on tax return

Identifying number

	CTION A—Personal Use Property (Use this secusioness or for income-producing purposes.)	ction	to report casua	alties and theft	s of property	not use	ed in a trade			
1										
	Property A									
	Duran and the D									
	· · · · · · · · · · · · · · · · · · ·	erty C								
	Property D									
				Properties						
			Α	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 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								
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 th	rough D			10				
11	Enter the smaller of line 10 or \$100					11				
12	Subtract line 11 from line 10					12				
	Caution: Use only one Form 4684 for lines 13 through 21.									
13	Add the amounts on line 12 of all Forms 4684					13	İ			
14	Add the amounts on line 4 of all Forms 4684					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 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					16	İ			
17	Does the amount on line 12 include a loss from a disaster 2007 that occurred before 2010?	decla	ed a federal disast	ter in tax years be	ginning after					
	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					17				
18	Subtract line 17 from line 16					18				
19	Enter 10% of your adjusted gross income from Form 1040 instructions					19				
20	Subtract line 19 from line 18. If zero or less, enter -0					20				
	Add lines 17 and 20. Also enter the result on Schedule A (F	Form 1	040), line 20, or Fo	orm 1040NR, Sche	dule A, line 8.					
	Estates and trusts, enter the result on the "Other deduction	ns" line	e of your tax return	<u>.</u>		21	- 1601 (224			

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

Identifying number

ar	Casualty or Theft Gain or Loss (Use a s	separ	ate Part I fo	r eac	ch casualty	or the	eft.)			
22	Description of properties (show type, location, and date ac	quirec	for each prop	erty).	Use a separat	e line f	or each prope	erty los	t or damaged	ı
	from the same casualty or theft.			• ,	•				· ·	
	Property A									
	Property B									
	Property C									
	Property D									
						Prope	erties			
			A B			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 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								
	Fair market value before casualty or theft	26								
	Fair market value after casualty or theft	27								
	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.									
	Subtract line 24 from line 29. If zero or less, enter -0-	30		20.5	line 07 (see in			04		
	Casualty or theft loss. Add the amounts on line 30. Enter the			32 U I	· · · · · · · · · · · · · · · · · · ·			31 fts		
art II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or the							(ii) Income		(c) Gains from	
	(a) Identify casualty or theft				rental or roy		producing a employee pro	and	includible in in	
	Casualty or Theft	of Pı	roperty Hel	d Or		_ess	omployee pro	porty		
32			- ,		()	()		
_					()	()		
33	Totals. Add the amounts on line 32			33	()	()		
	Combine line 33, 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							34		
35	Enter the amount from line 33, column (b)(ii) here. Individuals, enter the	he amo	unt from income-	produc	cing property on	Schedu	ıle 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 trus	· ·	1 /	_ '	*			35		
	Casualty or Theft of	f Pro	perty Held	Mor	e Than One	Yea	r			
36	Casualty or theft gains from Form 4797, line 32							36		
37					()	()		
					()	()		
	Total losses. Add amounts on line 37, columns (b)(i) and (b			38)	(20		T
	Total gains. Add lines 36 and 37, column (c)							39		
		•		•		•		40		
	If the loss on line 40 is more than the gain on line 39: Combine line 38, column (b)(i) and line 39, and enter the ne	et aain	or (loss) here.	Partn	erships (excep	t elect	ina larae			
	partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form							41a		
h	4797 is not otherwise required, see instructions									
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedu									
	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. Partnership see the note below. Electing large partnerships, enter on F							41b		
42	If the loss on line 40 is less than or equal to the gain on line 3									
-	(except electing large partnerships), see the note below. All o							42	ı	1
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 F									