Form 4684

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 different casualty or theft.

OMB No. 1545-0177

Sequence No. 2

Identifying number

SECTION A—Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or business or for income-producing purposes.)

1	Description of properties (show type, location, and de		,							
	Property A Property B									
	Property C									
	Property D									
	. ,									
		Properties (Use a separate column for each property lost or damaged from one casualty or theft.)								
			A		В		С		D	
2	Cost or other basis of each property	2	 		1		!		 	
3	Insurance or other reimbursement (whether or not									
	you filed a claim). See instructions	3			1		i i		<u> </u>	
	Note: If line 2 is more than line 3, skip line 4.				1		1		;	
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								
					1		, , ,		;	
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			1					
8	Enter the smaller of line 2 or line 7	8			1					
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. Enter the total						10)		
14	Enter the agreement from the 10 or \$100 which are is a size than						11			
11	Enter the amount from line 10 or \$100, whichever is smaller						· · · ·			
12							12	!	<u> </u>	
	Caution: Use only one Form 4684 for lines 13 through 18.						12	.	1	
13	Add the amounts on line 12 of all Forms 4684								- 	
14	Combine the amounts from line 4 of all Forms 4684									
15									:	
								i		
	• If line 14 is equal to line 13, enter -0- here. Do not	comple	ete the rest of th	his s	ection. J					
									: : :	
16	6 If line 14 is less than line 13, enter the difference						16	<u> </u>		
17	Enter 10% of your adjusted gross income (Form 1040, line 32). Estates and trusts, see instructions						17	,		
18	Subtract line 17 from line 16. If zero or less, enter -(D Also	enter result on	Sch	nedule A (Forr	n 1040), line	19.			
	Estates and trusts, enter on the "Other deductions" li								 	

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

Identifying number

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SEC	CTION B—Business and Income-Producing	g Pro	perty (Use t	his	section to re	port	casualties	and t	hefts of pr	operty
Da	used in a trade or business or for rt I Casualty or Theft Gain or Loss (Use					ltv o	r thoft \			
	•				eacii casua	iity C	i tileit.)			
19	Description of properties (show type, location, and date acquired for each): Property A									
	Property B Prope									
	Property C									
	Property D									
	,				Use a separa	ate co	olumn for ea	ch pro	perty lost	or
					damaged from					
			Α		В		С		D	
20	Cost or adjusted basis of each property	20						1		-
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.	21								
	Note: If line 20 is more than line 21, skip line 22.									
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 before 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	26								
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.									
27	Subtract line 21 from line 26. If zero or less, enter -0-	27								
28	Casualty or theft loss. Add the amounts on line 27. Ent				e 29 or line 34	(see i	nstructions).	28		
Pa	rt II Summary of Gains and Losses (from	n sep	arate Parts)			casualties or the		(c) Gains	from
	(a) Identify casualty or theft rental or royalty pr						(ii) Incom producii propert	includible in income		
	Casualty or The	ft of	Property He	eld (One Year o	r Les	SS			
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 15. If Form 4797 is not otherwise required, see instructions						31			
32	Enter the amount from line 30, column (b)(ii) here	and o	n Schedule A	(Forn	n 1040), line	22. P	artnerships,			
	S corporations, estates and trusts, see instructions	of D		J N/L			 /oor	32		-
_	Casualty or Theft					ne i	eai	22		-
33	Casualty or theft gains from Form 4797, line 34 .							33		-
34					(,	(; ;		
25	Total losses. Add amounts on line 34, columns (b)(i) a	and (h	Vii)	35	()	()		
35 36			,			· /		36		
37	Total gains. Add lines 33 and 34, column (c)									
38 a	If the loss on line 37 is more than the gain on line 36: Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations see the note below. All others enter this amount on Form 4797, line 15. If Form 4797 is not otherwise required,							38a		
b	see instructions							38b		
39	If the loss on line 37 is equal to or less than the gain on line 36, combine these lines and enter here. Partnerships, see the note below. All others, enter this amount on Form 4797, line 3							39		
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.									