Form **4684**

Department of the Treasury Internal Revenue Service

Casualties and Thefts

See separate instructions.

Attach to your tax return.
 Use a separate Form 4684 for each different casualty or theft.

Attachment Sequence No. 26 Identifying number

OMB No. 1545-0177

Name(s) shown on tax return

Note: Use Section A for casualties and thefts of personal use property and Section B for business and income-producing property.

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

1	Description of properties (show kind, location, and date acquired for each): Property A									
	Property B									
	Property C									
	Property D									
			Duranati			4				
			Propertie	berties (use a separate column for ea damaged from one casualty of				eacn prope v or theft)	erty lost of	-
			Α		<u> </u>		C		D	
2	Cost or other basis of each property	2								1 1 1
3	Insurance or other reimbursement (whether or not you submitted 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. (If line 3 includes an amount that you did not receive, see instructions.).	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. En	ter the	e total					10		
11	Enter the amount from line 10 or \$100, whichever is smaller									
12	Subtract line 11 from line 10 12					1 1 1 1 1 1				
13	Caution: Use only one Form 4684 for lines 13 through 18. Add the amounts on line 12 of all Forms 4684, Section A						 			
14	Combine the amounts from line 4 of all Forms 4684, Section A							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 co									1 1 1
	• If line 14 is equal to line 13, enter -0- here. Do not	comp	piete the rest of the	nis sectio	on. J					
16	If line 14 is less than line 13, enter the difference						16			
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 Estates and trusts, enter on the "Other deductions" li									

For Paperwork Reduction Act Notice, see page 1 of separate instructions.

			nent Sequence No.						Page 2	
Name	(s) shown on tax return. (Do not enter name and identifying n	if shown on other side.)					Identifying number			
SE	CTION B.—Business and Income-Proc trade or business or for income-pro			Casualties a	and thei	ts of prope	erty use	d in a		
Pa	t I Casualty or Theft Gain or Loss (Use	a se	parate Part I f	or each c	asualty	y or theft)				
1	Description of properties (show kind, location, and date acquired for each):									
	Property A									
	Property B									
	Property C									
	Property D									
		Properties (use a separate column for e						or		
					damaged from one casualty of B C					
			Α		• ;			U		
2	Cost or adjusted basis of each property	2								
3	Insurance or other reimbursement (whether or not you	1								
	submitted a claim). See the instructions for Section A, line 3	3								
4	Note: <i>If line 2 is more than line 3, skip line 4.</i> Gain from casualty or theft. If line 3 is more than									
	line 2, enter the difference here and on line 11 or									
	line 16, column (c), except as provided in the instructions for line 15. Also, skip lines 5 through 9									
	for that column. (If line 3 includes an amount that									
	you did not receive, see the instructions for Section	4								
-	A, line 4.) . Fair market value before casualty or theft .	5								
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								
Ū	Note: If the property was totally destroyed by									
	casualty, or lost from theft, enter on line 8 the amount from line 2.									
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. Ent			ne 11 or line	16 (see i	nstructions).	10			
Pa	t II Summary of Gains and Losses (fror	n se	parate Parts I)	(b) Los	ses from	casualties or t	hefts			
	(a) Identify casualty or theft			rental or	(i) Trade, business, rental or royalty property (ii) Incor produc proper			ing includible in income		
	Casualty or The	ft of	Property Held	One Year	r or Le	SS				
11				()	()		-	
				()	()			
12	Totals. Add the amounts on line 11		12	()	()			
13	Combine line 12, columns (b)(i) and (c). Enter the ne	t gain	or (loss) here and	on Form 479	97, Part I	l, line 14. (If				
	Form 4797 is not otherwise required, see instructions						13			
14	Enter the amount from line 12, column (b)(ii) here	and c	on Schedule A (Fo	rm 1040), lii	ne 20. P	artnerships,				
	S corporations, estates and trusts, see instructions Casualty or Theft	of P	roperty Held M	 Iore Than	 . One \	 /ear	14			
45						cui	15			
15 14	Casualty or theft gains from Form 4797, Part III, line			· · ·	· · · ·		:)			
16				(()			
17	Total losses. Add amounts on line 16, columns (b)(i)	and (h)(ii) 17	(Ĵ	()			
18						1.	18			
19	Add amounts on line 17, columns (b)(i) and (b)(ii)						19			
20	If the loss on line 19 is more than the gain on line 19									
a	Combine line 17, column (b)(i) and line 18, and enter the net gain or (loss) here. Partnerships and S corporations see the note below. All others enter this amount on Form 4797, Part II, line 14. (If Form 4797 is not otherwise required, see instructions.)						20a			
b	Enter the amount from line 17, column (b)(ii) here. Partner this amount on Schedule A (Form 1040), line 20. Estates a	ships a	and S corporations s	ee the note b	elow. Indi	viduals enter	20b			
21	If the loss on line 19 is equal to or less than the gain of									
	see the note below. All others enter this amount on F Note: Partnerships, enter the amount from line 20 S corporations, enter the amount from line 20	⁻ orm 4 0 <i>a, 20</i>	797, Part I, line 3 . b, or line 21 on I	- - - orm 1065,	 Schedule		21			