## 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.

1999

Attachment Sequence No. 26

OMB No. 1545-0177

Identifying number

Name(s) shown on tax return

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.) Description of properties (show type, location, and date acquired for each): Property A Property B Property C Property D ..... Properties (Use a separate column for each property lost or damaged from one casualty or theft.) В С Cost or other basis of each property . . . . 2 Insurance or other reimbursement (whether or not 3 you filed a claim). See instructions . . . Note: If line 2 is more than line 3, skip line 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 . Subtract line 3 from line 8. If zero or less, 9 enter -0-10 Casualty or theft loss. Add the amounts on line 9. Enter the total . 10 11 11 Enter the amount from line 10 or \$100, whichever is smaller 12 12 Subtract line 11 from line 10 . . . . . . . . . . . Caution: Use only one Form 4684 for lines 13 through 18. 13 Add the amounts on line 12 of all Forms 4684 . . . 13 14 14 Combine the amounts from line 4 of all Forms 4684 . . . • If line 14 is more than line 13, enter the difference here and on Schedule D. Do not 15 complete the rest of this section (see instructions). 15 • If line 14 is less than line 13, enter -0- here and continue with the form. • 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 17 Enter 10% of your adjusted gross income (Form 1040, line 34). Estates and trusts, see instructions . 17

18

Estates and trusts, enter on the "Other deductions" line of your tax return

Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19.

18

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

Identifying number

SEC	CTION B—Business and Income-Producin	g Pro	operty					
	rt I Casualty or Theft Gain or Loss (Use			each casu	alty o	r theft.)		
19	Description of properties (show type, location, and date acquired for each):  Property A							
	Property B							
	Property C							
	Property D							
			Properties (Use a separate column for ea damaged from one casualty o					
			Α	В		С		D
20	Cost or adjusted basis of each property	20						
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3. <b>Note:</b> <i>If line 20 is more than line 21, skip line 22.</i>	21					!	
22	Gain from casualty or theft. If line 21 is <b>more than</b> 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 <b>before</b> casualty or theft	23					-	1 1 1
24	Fair market value <b>after</b> casualty or theft	24			-		1	
25	Subtract line 24 from line 23	25					<u> </u>	
26	Enter the <b>smaller</b> of line 20 or line 25 <b>Note</b> : <i>If the property was totally destroyed by</i>	26						
	casualty or lost from theft, enter on line 26 the amount from line 20.							
27 28	Subtract line 21 from line 26. If zero or less, enter -0- Casualty or theft loss. Add the amounts on line 27. Ent			29 <b>or</b> line 34	: 4 (see ir	structions).	28	
Part II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or t								(c) Gains from
	(a) Identify casualty or theft			(i) Trade, bus rental or ro propert	yalty	(ii) Income producing employee pro	and	casualties or thefts includible in income
	Casualty or The	ft of	Property Held (	One Year o	or Les	S		
29				(	)	(	)	
				(	)	(	)	
30	Totals. Add the amounts on line 29		30	(	)	(	)	
31	Combine line 30, 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							
32	on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions							
	Casualty or Theft of Property Held More Than One Year							
33	Casualty or theft gains from Form 4797, line 32 .						33	
34				(	)	(	)	
				(		(	; )	
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (b)	(ii) <u>35</u>	[(	. )	(	; )	
36	•						36	
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .						37	
38 a	If the loss on line 37 is <b>more than</b> the gain on line 36:  Combine line 35, column (b)(i) and line 36, 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.						38a	
b	Enter the amount from line 35, column (b)(ii) here. Indiv Schedule A (Form 1040), line 27, and enter the amount from line 22. Estates and trusts, enter on the "Other deduction partnerships) and S corporations, see the note below. Elect	om pro ns" line	perty used as an emp e of your tax return. F	loyee on Sche Partnerships (e	edule A except e	Form 1040), lecting large	38b	
39	If the loss on line 37 is <b>less than</b> or <b>equal to</b> the g Partnerships (except electing large partnerships), see 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.							