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 casualty or theft.

2006

Attachment Sequence No. **26**

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.)

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 C									
	Property C Property D									
	Troperty D									
				Properties						
			Α		В		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 in-									
	surance 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	colum	ns A through [10		
11	Enter the smaller of line 10 or \$100. But if the loss arose in the Hurricane Katrina disaster area after August 24, 2005; Hurricane Rita disaster area after September 22, 2005; or Hurricane Wilma disaster area after October 22, 2005, and was caused by that particular hurricane, enter -0-									
12	Subtract line 11 from line 10									
	Caution: Use only one Form 4684 for lines 13 throu									
13	Add the amounts on line 12 of all Forms 4684							13		
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		
17	Add the amounts on line 12 of all Forms 4684 on w	hich yo	ou entered -0-	on line	e 11			17		
18	Is line 17 less than line 16?									
	No. Stop. Enter the amount from line 16 on Schedule A (Form 1040), line 19, or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the amount from line 16 on the "Other deductions" line of your tax return.									
	Yes. Subtract line 17 from line 16.							18		
19	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and							19		
	trusts, see instructions									
20	Subtract line 19 from line 18. If zero or less, enter -							20		
21	Add lines 17 and 20. Also enter the result on Scheoline 8. Estates and trusts, enter the result on the "O					•		21		

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

Identifying number

SECTION B—Business and Income-Producing Property	

Pai	t I Casualty or Theft Gain or Loss (Use	a ser	parate Part	I for	each casua	ılty or	theft.)			
22	Description of properties (show type, location, and da	te aco	quired for each	prop	erty). Use a se	eparate	e line for each	prope	erty lost or dar	m-
	aged from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D					Drong	ortice			
			A		В	Prope	erties C		D	
		23	A		В				U	
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. Note: <i>If line 23 is more than line 24, skip line 25.</i>	24								
25	Gain from casualty or theft. If line 24 is more than line									
25	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	25								
00	you received payment for your loss in a later tax year.	26								
26 07	Fair market value before casualty or theft	27								
27 20	Fair market value after casualty or theft Subtract line 27 from line 26	28								
28 29	Enter the smaller of line 23 or line 28	29								
29	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-	30								
31	Casualty or theft loss. Add the amounts on line 30. Enter	er the	total here and	on line	32 or line 37	(see in	structions).	31		
Par	t II Summary of Gains and Losses (from	sep	arate Parts	l)	(b) Losses	from c	asualties or the	fts	(c) Gains fro	nm .
	(a) Identify casualty or theft rental or royalty producing						(ii) Income producing a employee pro	and	casualties or the includible in inco	
	Casualty or Thet	t of	Property H	eld (One Year o	r Les	SS			
32					()	()		
					()	()		
33	Totals. Add the amounts on line 32			33	()	()		
34	Combine line 33, columns (b)(i) and (c). Enter the net g	ain or	(loss) here and	d on F	orm 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 amount from income-producing property on Schedule A (Form 1040), line 27, or Schedule A (Form 1040NR), line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22, or Schedule A (Form 1040NR), line 11. Estates and							35		
	Casualty or Theft		roperty Hel	d Mo	ore Than C	ne Y	ear	_ 00		
36	Casualty or theft gains from Form 4797, line 32							36		
37					(.)	()		
					()	()		
38	Total losses. Add amounts on line 37, columns (b)(i) a	ınd (b)	(ii)	38	()	()		
39	Total gains. Add lines 36 and 37, column (c)							39		
40	Add amounts on line 38, columns (b)(i) and (b)(ii) .							40		
41	If the loss on line 40 is more than the gain on line 39									
а	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							41a		
b	Enter the amount from line 38, column (b)(ii) here. Indiv									
	on Schedule A (Form 1040), line 27, or Schedule A (Foused as an employee on Schedule A (Form 1040), line									
	trusts, enter on the "Other deductions" line of your ta	x retu	rn. Partnership	s (exc	ept electing la	arge pa	artnerships)			
	and S corporations, see the note below. Electing large	•	•					41b		
42	If the loss on line 40 is less than or equal to the gain on I (except electing large partnerships), see the note below.	All oth	ers, enter this a	ımount	on Form 4797	7, line 3	3	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.									