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.

2007

Attachment Sequence No. **26**

Name(s) shown on tax return

Identifying number

SE	OTION A—Personal Use Property (Use this or business or for income-produc			asualties ar	nd thefts	of proper	ty not us	ed in a t	irade	
1	Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damage from the same casualty or theft.									
	Property A									
	Property B									
	Property C									
	Property D									
	Proper									
			Α	В	B C			D		
_	Cook on alban basis of anala manager.	2								
2	Cost or other basis of each property									
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								
_	5 · · · · · · · · · · · · · · · · · · ·	8								
8	Enter the smaller of line 2 or line 7	•								
9	Subtract line 3 from line 8. If zero or less, enter -0	9								
	enter-o	9								
10	Casualty or theft loss. Add the amounts on line 9 in o	مصاييم	o A through D				10			
10	Casualty of their loss. Add the amounts of line 9 in t									
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	ıh 18.								
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									
	• If line 14 is equal to line 13, enter -0- here. Do no	t comp	lete the rest of t	his section.	J					
							40			
16	If line 14 is less than line 13, enter the difference.						16			
	-	40								
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and									
	trusts, see instructions						17			
					_					
18	Subtract line 17 from line 16. If zero or less, enter -0-	. Also	enter the result o	on Schedule A	(Form 104	0), line 20,			i	

18

or Schedule A (Form 1040NR), line 8. Estates and trusts, enter the result on the "Other deductions" line of your

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

Identifying number

SECTION B—Business ar	nd Income-Producing	Property
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19	Description of properties (show type, location, and da aged from the same casualty or theft.						,	n prope	erty lost or da	m-
	Property A									
	Property B									
	Property C									
	Property D		I			Drop	ortico			
						Prope				
		20	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 .	21								
00	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 Note: <i>If</i> the property was totally destroyed by	26								
	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. Enter				29 or line 34	(see in	structions).	28		
Pa	rt II Summary of Gains and Losses (from	ı sep	arate Parts	l)	. ,		asualties or the		(c) Gains fro	om
	(a) Identify casualty or theft				(i) Trade, busi rental or roy property	alty	(ii) Income producing employee pro	and	casualties or t includible in in	
	Casualty or The	ft of	Property H	eld (One Year o	r Les	SS			1
29					()	()		
					()	()		
30	Totals. Add the amounts on line 29		l	30	()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net g	ain or	(loss) here and	on F	orm 4797, line	14. If	Form 4797			
	is not otherwise required, see instructions							31		
32	Enter the amount from line 30, column (b)(ii) here. Indivon Schedule A (Form 1040), line 28, or Schedule A (Foused as an employee on Schedule A (Form 1040), line trusts, partnerships, and S corporations, see instructions.	orm 10 e 23,	040NR), line 16, or Schedule A	and e	enter the amo	unt fro	m property	32		
	Casualty or Theft			d Mo	ore Than C	ne Y	ear			
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) [35	()	()		
36	Total gains. Add lines 33 and 34, column (c)							36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii) .							37		
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 S corporations, see the note below. All others, enter the required, see instructions	ain or (l nis amo	ount on Form 479	97, line	14. If Form 47	g large p 797 is n 	partnerships) ot otherwise	38a		
b	Enter the amount from line 35, column (b)(ii) here. Indivon Schedule A (Form 1040), line 28, or Schedule A (Foused as an employee on Schedule A (Form 1040), lintrusts, enter on the "Other deductions" line of your taand S corporations, see the note below. Electing large	orm 10 ne 23 (x retui	040NR), line 16, or Schedule A rn. Partnerships	and of Forms (exc	enter the amo 1040NR), lin- ept electing la	unt fro e 11. E arge pa	m property Estates and artnerships)	38b		
39	If the loss on line 37 is less than or equal to the gain on I (except electing large partnerships), see the note below.	ine 36	, combine lines	36 and	d 37 and enter	here. F	artnerships	39		
	Note: Partnerships, enter the amount from line 38a, 3 S corporations, enter the amount from line 38a						11.			