Department of the Treasury Internal Revenue Service

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684. ► Attach to your tax return.

▶ Use a separate Form 4684 for each casualty or theft.

SECTION A-Personal Use Property (Use this section to report casualties and thefts of property not used in a trade or

Attachment Sequence No. 26

OMB No. 1545-0177

Name(s) shown on tax return

Identifying number

11 Enter the smaller of line 10 or \$100	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 C Property D Properties A B C D Cost or other basis of each property		Property A										
Properties A B C D 2 Cost or other basis of each property		Property B										
Properties A B C D 2 Cost or other basis of each property . 2 5 5 5 5 5 5 5 5 5		Property C										
A B C D 2 Cost or other basis of each property		Property D										
2 Cost or other basis of each property												
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions). 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 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. 7 Subtract line 3 from line 8. If zero or less, enter -0- 9 Subtract line 3 from line 8. If zero or less, enter -0- 9 Subtract line 3 from line 8. If zero or less, enter -0- 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D 11 Enter the smaller of line 10 or \$100 12 Subtract line 11 from line 10 13 Add the amounts on line 12 of all Forms 4684 14 Add the amounts on line 12 of all Forms 4684 15 • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is less than line 13, enter -0- here. Do not complete the rest of this section. 16 If line 14 is less than line 13, enter -0- here. Do not complete the rest of this section. 17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions. 18 Subtract line 17 from line 16. If zero or less, enter -0 Also enter the result on Schedule A (Form 1040), line 20, or				Α		В		С		D		
filed a claim) (see instructions) . 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 insurance or other reimbursement you uid not claim, or you received payment for your loss in a later tax year . 5 Fair market value before casualty or theft . 5	2	Cost or other basis of each property	2									
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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 before casualty or theft 7 Subtract line 6 from line 5 8 Enter the smaller of line 2 or line 7 9 Subtract line 3 from line 8. If zero or less, enter -0- 9 Subtract line 3 from line 10 or \$100 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D 11 Enter the smaller of line 10 or \$100 12 Subtract line 11 from line 10 13 Add the amounts on line 12 of all Forms 4684 14 Add the amounts on line 12 of all Forms 4684 15 • If line 14 is less than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is less than line 13, enter the difference 16 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions 17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions 18 Subtract line 17 from line 16. If zero or less, enter -0 Also enter the result on Schedule A (Form 1040), line 20, or		filed a claim) (see instructions)	3									
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		Note: If line 2 is more than line 3, skip line 4.										
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or other reimbursement you did not claim, or you received payment for your loss in a later tax year												
received payment for your loss in a later tax year Fair market value before casualty or theft Fair market value after casualty or theft Subtract line 6 from line 5 Subtract line 6 from line 5 Subtract line 6 from line 5 Subtract line 3 from line 8. If zero or less, enter -0- Subtract line 3 from line 8. If zero or less, enter -0- Subtract line 3 from line 8. If zero or less, enter -0- Subtract line 3 from line 8. If zero or less, enter -0- Subtract line 11 from line 10 or \$100 Caution: Use only one Form 4684 for lines 13 through 18. Add the amounts on line 12 of all Forms 4684 Add the amounts on line 4 of all Forms 4684 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). If line 14 is less than line 13, enter -0- here and go to line 16. If line 14 is less than line 13, enter the difference If line 14 is less than line 13, enter the difference If line 14 is less than line 13, enter or less, enter -0 Also enter the result on Schedule A (Form 1040), line 20, or												
6 Fair market value after casualty or theft			4									
7 Subtract line 6 from line 5	5	Fair market value before casualty or theft	5									
8 Enter the smaller of line 2 or line 7	6	Fair market value after casualty or theft	6									
9 Subtract line 3 from line 8. If zero or less, enter -0 9	7	Subtract line 6 from line 5	7									
Casualty or theft loss. Add the amounts on line 9 in columns A through D	8	Enter the smaller of line 2 or line 7	8									
11 Enter the smaller of line 10 or \$100	9	Subtract line 3 from line 8. If zero or less, enter -0	9									
Caution: Use only one Form 4684 for lines 13 through 18. Add the amounts on line 12 of all Forms 4684	10	Casualty or theft loss. Add the amounts on line 9 in column	ns A th	rough D					10			
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If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. If line 14 is less than line 13, enter the difference	15		ınd on	Schedule D. D o	o not				15			
16 If line 14 is less than line 13, enter the difference		• If line 14 is less than line 13, enter -0- here and go to line	e 16.			} .						
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions		• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this se	ction	ı. J						
instructions	16	If line 14 is less than line 13, enter the difference							16			
18 Subtract line 17 from line 16. If zero or less, enter -0 Also enter the result on Schedule A (Form 1040), line 20, or	17	Enter 10% of your adjusted gross income from Form 1040	, line 3	88, or Form 104	ONR,	line 37. Esta	ates and	d trusts, see				
		instructions							17			
Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax	18	Form 1040NR, Schedule A, line 6. Estates and trusts, ente	r the re	esult on the "Ot		•	,,	•				
return				<u></u>						4004		

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
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art	Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)									
19	Description of properties (show type, location, and date as from the same casualty or theft.							erty los	t or damaged	i
	Property A									
	Property B									
	Property C									
	Property D									
						Prop	erties			
			Α		ВС			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								
22	Note: If line 20 is more than line 21, skip line 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								
	Fair market value after casualty or theft	24								
	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.									
	Subtract line 21 from line 26. If zero or less, enter -0-	27								
-	Casualty or theft loss. Add the amounts on line 27. Enter the			ine 29	·			28		
art II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or the								(c) Gains ire		
	(a) Identify casualty or theft				rental or roy property	alty	(ii) Income producing employee pro	and	casualties or includible in ir	
	Casualty or Theft	of Pı	operty Hel	d Or	e Year or	Less				
29					()	()		
					()	()		
	Totals. Add the amounts on line 29			30	()	(,		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain on to therwise required, see instructions	•	,		•	If Forn	n 4797 is 	31		
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and end (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat	nter the	amount from pi	operty	used as an en	ployee	on Schedule	32		
	Casualty or Theft o	f Pro	perty Held	Mor	e Than On	e Yea	ır			
33	Casualty or theft gains from Form 4797, line 32 $$. $$. $$.							33		
34					()	()		
					()	()		
	Total losses. Add amounts on line 34, columns (b)(i) and (b				•		· ·)		
	Total gains. Add lines 33 and 34, column (c)							36		
	Add amounts on line 35, columns (b)(i) and (b)(ii)			•		•		37		
	Combine line 35, column (b)(i) and line 36, and enter the nepartnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others	, enter this am	ount c	on Form `4797,	line 14	l. If Form	38a	•	
	Enter the amount from line 35, column (b)(ii) here. Individu Schedule A (Form 1040), line 28, or Form 1040NR, Schedu an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership see the note below. Electing large partnerships, enter on F	uals, er ule A, l n 1040 os (exc form 10	nter the amour ine 14, and en NR, Schedule ept electing la 065-B, Part II,	nt fron ter the A, line rge pa line 1	n income-prode amount from e 9. Estates a artnerships) a 1	ducing prope nd trus nd S c	property on erty used as sts, enter on orporations,	38b		
39	If the loss on line 37 is less than or equal to the gain on line 37						•			
	(except electing large partnerships), see the note below. All o							39		
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.									