



**ARKANSAS INDIVIDUAL INCOME TAX  
CASUALTIES AND THEFTS**

Primary's legal name	Primary's social security number
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**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. **If reporting a casualty loss from a disaster, see the instructions before completing this section.**)

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. You must use a separate Form AR4684 (through line 12) for each casualty or theft event involving personal use property.

- Property A \_\_\_\_\_
- Property B \_\_\_\_\_
- Property C \_\_\_\_\_
- Property D \_\_\_\_\_

		Properties				
		A	B	C	D	
2	Cost or other basis of each property .....	2	00	00	00	00
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) .....	3	00	00	00	00
<p><b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.</p>						
4	Gain from casualty or theft. If line 3 is <b>more</b> 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 .....	4	00	00	00	00
5	Fair market value <b>before</b> casualty or theft .....	5	00	00	00	00
6	Fair market value <b>after</b> casualty or theft .....	6	00	00	00	00
7	Subtract line 6 from line 5 .....	7	00	00	00	00
8	Enter the <b>smaller</b> of line 2 or line 7 .....	8	00	00	00	00
9	Subtract line 3 from line 8. If zero or less, enter -0- .....	9	00	00	00	00
10	Casualty or theft loss. Add the amounts on line 9 in columns A through D .....	10				00
11	Enter \$100 .....	11				00
12	Subtract line 11 from line 10. If zero or less; enter -0- .....	12				00
<p><b>Caution:</b> Use only one Form AR4684 for lines 13 through 18.</p>						
13	Add the amounts on line 12 of all Forms AR4684 .....	13				00
14	Add the amounts on line 4 of all Forms AR4684 .....	14				00
<p><b>Caution:</b> See instructions before completing line 15.</p>						
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Form AR1000D accordingly. <b>Do not</b> complete the rest of this section.</li> <li>• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.</li> <li>• If line 14 is less than line 13, enter -0- here and go to line 16.</li> </ul>	15				00
16	Add lines 14 and 15. Subtract the result from line 13 .....	16				00
17	Enter 10% of your adjusted gross income from Form AR1000F / AR1000NR, line 25. Estates and trusts, see instructions .....	17				00
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the result on the "Other deductions" line of your tax return .....	18				00



SECTION B - Business and Income-Producing Property

Part I: 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 acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft.

Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-28 for cost, insurance, gain, market value, and loss calculations.

Part II: Summary of Gains and Losses (from separate Parts I)
(a) Identify casualty or theft
(b) Losses from casualties or thefts
(c) Gains from casualties or thefts includible in income

Table for Casualty or Theft of Property Held One Year or Less, rows 29-32.

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.

Note: Partnerships and S corporations, enter the amount from line 38a, 38b, or line 39 on Form AR K-1, line 10a and/or 10b.