Department of the Treasury Internal Revenue Service

Name(s) shown on tax return

Casualties and Thefts

See separate instructions.

Attach to your tax return.

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

Sequence No. 26 Identifying number

Attachment

OMB No. 1545-0177

| 1 | or business or for income-produc | 01 | | | | | | | |
|--|--|---------|---|--------------|------------|----|----|---|---|
| | Description of properties (show type, location, and da Property A Property B Property C | | | | | | | | |
| | Property D | | | | | | | | |
| | | | Properties (Use a separate column for each property lost o damaged from one casualty or theft.) | | | | | | |
| | | | A | В | | С | | D | |
| | Cast or other basis of each property | 2 | | | | | | | |
| | Cost or other basis of each property | - | | | | | | | |
| | you filed a claim). See instructions | 3 | | | | | | | |
| | 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 | 4 | | | | | | | |
| | Fair market value before casualty or theft | 5 | | | | | | | |
| | Fair market value after casualty or theft | 6 | | | | | | | |
| | Subtract line 6 from line 5 | 7 | | | | | | | |
| | Enter the smaller of line 2 or line 7 | 8 | | | | | | | |
| | Subtract line 3 from line 8. If zero or less, enter -0 | 9 | | | | | | | |
| | Casualty or theft loss. Add the amounts on line 9. En | ter the | e total | | | | 10 | | |
| Enter the amount from line 10 or \$100, whichever is smaller | | | | | | 11 | | | |
| Subtract line 11 from line 10 | | | | | | 12 | | | |
| | Caution: Use only one Form 4684 for lines 13 throug. Add the amounts on line 12 of all Forms 4684 | | | | | | 13 | | |
| | Combine the amounts from line 4 of all Forms 4684 | | | | | | 14 | | |
| | complete the rest of this section (see instructions). If line 14 is less than line 13, enter -0- here and complete the section of the sect | ontinue | e with the form. | | } | | 15 | | |
| | • If line 14 is equal to line 13, enter -0- here. Do not | comp | plete the rest of this | section. | J | | | | |
| If line 14 is less than line 13, enter the difference | | | | | | | 16 | | |
| | Enter 10% of your adjusted gross income (Form 1040 |), line | 32). Estates and tru | ısts, see in | structions | | 17 | | _ |
| | Subtract line 17 from line 16. If zero or less, enter -0 Estates and trusts, enter on the "Other deductions" li | | | | • | | 18 | | |

Attachment Sequence No. 26

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

| SEC | CTION B—Business and Income-Producing used in a trade or business or for | g Pro | perty (Use this s | section to repor | t casualties | and t | hefts of pro | perty | | | |
|----------|--|-----------------|---|---|-------------------|---|--------------|----------|--|--|--|
| Pa | rt I Casualty or Theft Gain or Loss (Use | | 1 01 | | or theft.) | | | | | | |
| 19 | Description of properties (show type, location, and date acquired for each): Property A | | | | | | | | | | |
| | Property B | | | | | | | | | | |
| | Property C Property D | | | | | | | | | | |
| | | | | <u></u> r | | | | | | | |
| | | | Properties (Use a separate column for each property lost or damaged from one casualty or theft.) | | | | | | | | |
| | | | A | 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 | | | | | | | | | |
| | 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 | | | | | | <u> </u> | | | |
| 24 | Fair market value after casualty or theft | 24 | | | | | | <u> </u> | | | |
| 25 | Subtract line 24 from line 23 | 25 26 | | | | | | | | | |
| 26 | Enter the smaller of line 20 or line 25 | 20 | | | | | | | | | |
| | Note: If the property was totally destroyed by 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. Ent | | | | - | 28 | | | | | |
| Par | t II Summary of Gains and Losses (from | n sep | arate Parts I) | (b) Losses from (i) Trade, business, | casualties or the | | (c) Gains fr | | | | |
| | (a) Identify casualty or theft | Droporty Hold C | rental or royalty property Dne Year or Less | | | casualties or thefts includible in income | | | | | |
| | Casually of The | ποι | Property Held C | | 2 55 | | | | | | |
| 29 | | | | (| $\frac{1}{1}$ |) | | | | | |
| 30 | Totals. Add the amounts on line 29 | | 30 | (|) (|) | | | | | |
| 30 31 | | | · · · · · ـ | orm 1797 line 15 | If Form /1797 | , , , , , , , , , , , , , , , , , , , | | | | | |
| 51 | Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 15. If Form 479 is not otherwise required, see instructions | | | | | | | | | | |
| 32 | Enter the amount from line 30, column (b)(ii) here and on Schedule A (Form 1040), line 22. Partnerships, S corporations, estates and trusts, see instructions | | | | | | | | | | |
| | Casualty or Theft | of Pi | roperty Held Mo | ore Than One | Year | | 1 | <u> </u> | | | |
| 33 | Casualty or theft gains from Form 4797, line 34 . | | | | | 33 | | | | | |
| 34 | | | | (|) (|) | | | | | |
| | | | /··) 25 | (| $\frac{1}{1}$ |) | | | | | |
| 35 36 | Total losses. Add amounts on line 34, columns (b)(i) a | and (b) | (11) | <u>\</u> | // | 36 | | | | | |
| 37 | Total gains. Add lines 33 and 34, column (c) . <td></td> | | | | | | | | | | |
| 38 | If the loss on line 37 is more than the gain on line 36: | | | | | | | | | | |
| а | Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations see the note below. All others enter this amount on Form 4797, line 15. If Form 4797 is not otherwise required, see instructions | | | | | | | | | | |
| b | b Enter the amount from line 35, column (b)(ii) here. Partnerships and S corporations see the note below. Individuals enter this amount on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return | | | | | | | | | | |
| 39 | If the loss on line 37 is equal to or less than the gain on line 36, combine these lines and enter here. Partnerships, see the note below. All others, enter this amount on Form 4797, line 3 | | | | | | | | | | |
| | Note: Partnerships, enter the amount from line 38 S corporations, enter the amount from line 38a | | | | le K, line 7. | | | | | | |