Form 4684

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 casualty or theft.

OMB No. 1545-0177

2002

Attachment Sequence No. 26

Identifying number

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 de	ate ac	quired for each)							
	Property A Property B									
	Property C									
	Property D									
				,						
			Properties (Use a separate column for each property lost or damaged from the same casualty or theft.)							
			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 insurance 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 columns A through D									
11	Enter the smaller of line 10 or \$100									
12	Subtract line 11 from line 10									
	Caution: Use only one Form 4684 for lines 13 throug	h 18.						13		
13	Add the amounts on line 12 of all Forms 4684									
14	Add the amounts from 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).									
	• 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	6 If line 14 is less than line 13, enter the difference							16		
17	Enter 10% of your adjusted gross income from Form 1040, line 36. Estates and trusts, see instructions 17									
18	Subtract line 17 from line 16. If zero or less, enter -0 Estates and trusts, enter the result on the "Other ded				•	rm 1040)	, line 19.	18		

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

Identifying number

	CTION B—Business and Income-Producin rt I Casualty or Theft Gain or Loss (Use			for	ooob ooous	ltv. o	thoft)				
					eacii casua	alty O	men.)				
19	Description of properties (show type, location, and da	ate acq	uired for each):							
	Property A										
	Property B										
	Property C										
	Property D		Droport	ios (Heo a copar	ato co	lump for on	ch pro	aporty lost o	r	
			Fiopen		s (Use a separate column for each property lost or lamaged from the same casualty or theft.)						
			Α		В		С	,	l 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. Note: <i>If line 20 is more than line 21, skip line 22.</i>	21									
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									
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	26									
	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				e 29 or line 34	(see ir	structions).	28			
Pa	rt II Summary of Gains and Losses (from	n sepa	arate Parts	l)			asualties or the		(c) Gains f	rom	
							(ii) Incom producing employee pr	and includible in incon		thefts	
	Casualty or The	ft of I	Property H	eld (One Year o	r Les	S		1	_	
29					()	()		+	
					()	()		-	
30	Totals. Add the amounts on line 29		!	30	[()	()		-	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Foi is not otherwise required, see instructions						Form 4797	31			
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing propert on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule						32				
	(Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions							32	1		
			. ,		510 111a11 0		<u></u>	33		Τ	
33	Casualty or theft gains from Form 4797, line 32 .	• •				i ')	 ()			
34					()	()			
35	Total losses. Add amounts on line 34, columns (b)(i) a	and (h)	(ii)	35	()	()		X //////	
36	Total gains. Add lines 33 and 34, column (c)	aria (b)((11)		1.			36			
37		•		•				37			
38 a	If the loss on line 37 is more than the gain on line 36:						38a				
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11.							38b			
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3						39				
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.										