



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

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 A
Property B
Property C
Property D

Properties (Use a separate column for each property lost or damaged from one casualty or theft.)

Table with columns 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)

Summary table with columns for (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held One Year or Less

Table for one-year property with rows 29-32 for gain/loss calculation.

Casualty or Theft of Property Held More Than One Year

Table for more than one-year property with rows 33-39 for gain/loss calculation and a final note.

