



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

I b

SECTION B B a I c -P c P

Pa I Ca a T Ga L (Use a separate Part I for each casualty or theft.)

23 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

24 Cost or adjusted basis of each property

25 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3

N : If line 24 is more than line 25, skip line 26.

26 Gain from casualty or theft. If line 25 is less than line 24, enter the difference here and on line 33 or line 38, column (c), except as provided in the instructions for line 37. Also, skip lines 27 through 31 for that column. See the instructions for line 4 if line 25 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year.

27 Fair market value b casualty or theft

28 Fair market value a casualty or theft

29 Subtract line 28 from line 27

30 Enter the a of line 24 or line 29

N : If the property was totally destroyed by casualty or lost from theft, enter on line 30 the amount from line 24.

31 Subtract line 25 from line 30. If zero or less, enter -0-

32 Casualty or theft loss. Add the amounts on line 31. Enter the total here and on line 33 line 38 (see instructions)

Table with columns A, B, C, D and rows 24-32 for property details.

Pa II S a Ga a L (from separate Parts I)

(b) Losses from casualties or thefts

(c) Gains from casualties or thefts includible in income

(a) Identify casualty or theft

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

Ca a T P H O Y a L

Table with columns (a), (b)(i), (b)(ii), (c) and rows 33-34 for casualty or theft loss.

35 Combine line 34, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions

36 Enter the amount from line 34, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions

Ca a T P H M T a O Y a

Table with columns (a), (b)(i), (b)(ii), (c) and rows 37-39 for total losses and gains.

40 Total gains. Add lines 37 and 38, column (c)

41 Add amounts on line 39, columns (b)(i) and (b)(ii)

42 If the loss on line 41 is less than the gain on line 40:

a Combine line 39, column (b)(i) and line 40, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions.

b Enter the amount from line 39, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. 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.

43 If the loss on line 41 is less than or equal to the gain on line 40, combine lines 40 and 41 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3

N : Partnerships, enter the amount from line 42a, 42b, or line 43 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 42a or 42b on Form 1120S, Schedule K, line 10.