

# Casualties and Thefts

**1984**  
 26

▶ See separate instructions.  
 ▶ To be filed with Form 1040, 1041, 1065, 1120, etc.  
 Use a separate Form 4684 for each different casualty or theft.

Name(s) as shown on tax return

Identifying Number

## SECTION A.— Personal Use Property

*(Casualties and thefts to property that is not used in a trade or business or for income-producing purposes.)*

	Item or article	Item or article	Item or article	Item or article
<b>1 (a)</b> Kind of property and description . . . . .				
<b>(b)</b> Date of purchase or acquisition . . . . .				
<b>2</b> Cost or other basis of each item . . . . .				
<b>3</b> Insurance or other reimbursement you received or expect to receive for each item . . . . .				
<b>Note:</b> If line 2 is more than line 3, skip line 4				
<b>4</b> Gain from casualty or theft. If line 3 is more than line 2, enter difference here and skip lines 5 through 13 . . . . .				
<b>5</b> Fair market value before casualty or theft . . . . .				
<b>6</b> Fair market value after casualty or theft . . . . .				
<b>7</b> Subtract line 6 from line 5 . . . . .				
<b>8</b> Enter smaller of line 2 or line 7 . . . . .				
<b>9</b> Subtract line 3 from line 8 . . . . .				
<b>10</b> Casualty or theft loss. Add amounts on line 9 . . . . .				
<b>11</b> Enter the amount from line 10 or \$100, whichever is smaller . . . . .				
<b>12</b> Subtract line 11 from line 10 . . . . .				
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
<b>13</b> Add the line 12 amounts from all Forms 4684, Section A . . . . .				
<b>14</b> Add the line 4 amounts from all Forms 4684, Section A . . . . .				
<b>15</b> If line 14 is more than line 13, enter difference here and on Schedule D, and do not complete the rest of form. Otherwise, enter zero and complete lines 16 through 18 (see instructions). If line 14 is equal to line 13, do not complete the rest of form . . . . .				
<b>16</b> If line 13 is more than line 14, enter difference . . . . .				
<b>17</b> Enter 10% of adjusted gross income ( Form 1040, line 33). Estates and trusts, See instructions . . . . .				
<b>18</b> Subtract line 17 from line 16. If zero or less, enter zero. Enter on Schedule A(Form 1040), line 19. Estates and trusts, see instructions . . . . .				

Name(s) as 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

(Casualties and thefts to property that is used in a trade or business or for income-producing purposes.)

PART I. Casualty or Theft Gain or Loss (Use a separate Part I for each different casualty or theft.)

Table with 4 columns: Item or article, Item or article, Item or article, Item or article. Rows include: 1 (a) Kind of property and description, (b) Date of purchase or acquisition, 2 Cost or other basis of each item, 3 Insurance or other reimbursement you received or expect to receive for each item, 4 Gain from casualty or theft, 5 Fair market value before casualty or theft, 6 Fair market value after casualty or theft, 7 Subtract line 6 from line 5, 8 Enter smaller of line 2 or line 7, 9 Subtract line 3 from line 8, 10 Casualty or theft loss.

PART II. Summary of Gains and Losses (From separate Parts I)

Table with 3 columns: (A) Identify casualty or theft, (B) Losses from casualties or thefts (i) Trade, business, rental or royalty property, (ii) Income-producing property, (C) Gains from casualties or thefts includible in income. Rows include: 11 Casualty or Theft of Property Held One Year or Less (6 months if acquired after 6/22/84), 12 Totals, 13 Combine line 12, columns (B)(i) and (C), 14 Enter the amount from line 12, column (B)(ii).

Casualty or Theft of Property Held More Than One Year (6 months if acquired after 6/22/84)

Table with 3 columns: (A) Identify casualty or theft, (B) Losses from casualties or thefts (i) Trade, business, rental or royalty property, (ii) Income-producing property, (C) Gains from casualties or thefts includible in income. Rows include: 15 Casualty or theft gains from Form 4797, Part III, line 28, 16 Totals, 17 Total losses, 18 Total gains, 19 Add amounts on line 17, columns (B)(i) and (B)(ii), 20 If the loss on line 19 is more than the gain on line 18: (a) Combine line 17, column (B)(i) and line 18, (b) Enter the amount from line 17, column (B)(ii), 21 If the loss on line 19 is equal to or smaller than the gain on line 18, combine these lines.