

Department of the Treasury  
Internal Revenue Service

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

**1987**  
Attachment  
Sequence No.: **35**

Name(s) as shown on tax return

Identifying number

**SECTION A.—Personal Use Property** (Casualties and thefts to property **not** used in a trade or business or for income-producing purposes.)

1 Description of Properties (Show kind, location, and date of purchase 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.)

	A	B	C	D
2 Cost or other basis of each property . . . . .				
3 Insurance or other reimbursement (whether or not you submit a claim). See instructions. . . . .				
<b>Note:</b> 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 difference here and skip lines 5 through 13 . . . . .				
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. Add amounts from line 9 for all columns . . . . .

11 Enter the amount from line 10 or \$100, whichever is smaller . . . . .

12 Subtract line 11 from line 10 . . . . .

**Caution:** Use only one Form 4684 for lines 13 through 18.

13 Add the line 12 amounts from all Forms 4684, Section A . . . . .

14 Add the line 4 amounts from all Forms 4684, Section A . . . . .

15 If line 14 is more than line 13, enter difference here and on Schedule D, and do not complete the rest of form (see instructions). Otherwise, enter zero and complete lines 16 through 18. If line 14 is equal to line 13, do not complete the rest of form . . . . .

16 If line 13 is more than line 14, enter difference . . . . .

17 Enter 10% of adjusted gross income ( Form 1040, line 31). Estates and trusts, see instructions . . . . .

18 Subtract line 17 from line 16. If zero or less, enter zero. Enter on Schedule A (Form 1040), line 18. Estates and trusts, enter on the "other deductions" line of your tax return . . . . .

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 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.)

1 Description of Properties (Show kind, location, and date of purchase 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 4 columns (A, B, C, D) and 10 rows for property details.

- 2 Cost or adjusted basis of each property
3 Insurance or other reimbursement
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. Add amounts from line 9 for all columns.

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

(b) Losses from casualties or thefts

(a) Identify casualty or theft

(i) Trade, business, rental or royalty property

(ii) Income-producing property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held 6 Months or Less (one year or less if acquired after 1987)

Table for Part II, Section 1: Summary of Gains and Losses (6 Months or Less).

Casualty or Theft of Property Held More Than 6 Months (more than one year if acquired after 1987)

Table for Part II, Section 2: Summary of Gains and Losses (More Than 6 Months).