



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 (Note: If from a passive activity, see Instructions.) (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. Rows correspond to lines 2-10 of the form.

- 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 One Year or Less (6 months or less if acquired before 1/1/88)

Table with 4 columns: (a), (b)(i), (b)(ii), (c). Rows 11-14.

Casualty or Theft of Property Held More Than One Year (more than 6 months if acquired before 1/1/88)

Table with 4 columns: (a), (b)(i), (b)(ii), (c). Rows 15-21.