

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.

1989

Attachment
Sequence No. **26**

Name(s) 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 Note: 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 the 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 the 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 the difference here and on Schedule D. Do not complete the rest of the 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 the form
- 16** If line 13 is **more** than line 14, enter the difference
- 17** Enter 10% of your 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) 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) and 10 rows corresponding to lines 2-11.

2 Cost or adjusted basis of each property

3 Insurance or other reimbursement (whether or not you submit a claim). See Instructions

Note: 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 the difference here and on line 11 or 16, column (c). However, see Instructions for line 15. Also, skip lines 5 through 10

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 the smaller of line 2 or line 7

Note: If the property was totally destroyed by casualty, or lost from theft, enter on line 8, in each column, the amount from line 2.

9 Subtract line 3 from line 8

10 Casualty or theft loss. Add amounts from line 9 for all columns. Enter here and on line 11 or 16

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

Table with 4 columns and rows 11-14 for one-year or less property.

Casualty or Theft of Property Held More Than One Year

Table with 4 columns and rows 15-21 for more than one year property.