

# Casualties and Thefts

▶ See separate instructions.  
▶ Attach to your tax return.

▶ Use a separate Form 4684 for each different casualty or theft.

Name(s) shown on tax return

Identifying number

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

1 Description of properties (show type, location, and date acquired 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 filed a claim). See instructions . . . . . <b>Note:</b> If line 2 is <b>more than</b> line 3, skip line 4.				
4	Gain from casualty or theft. If line 3 is <b>more than</b> line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . . . . .				
5	Fair market value <b>before</b> casualty or theft . . . . .				
6	Fair market value <b>after</b> casualty or theft . . . . .				
7	Subtract line 6 from line 5 . . . . .				
8	Enter the <b>smaller</b> of line 2 or line 7 . . . . .				
9	Subtract line 3 from line 8. If zero or less, enter -0- . . . . .				
10	Casualty or theft loss. Add the amounts on line 9. Enter the total . . . . .				10
11	Enter the amount from line 10 or \$100, whichever is <b>smaller</b> . . . . .				11
12	Subtract line 11 from line 10 . . . . . <b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				12
13	Add the amounts on line 12 of all Forms 4684 . . . . .				13
14	Combine the amounts from line 4 of all Forms 4684 . . . . .				14
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more than</b> line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less than</b> line 13, enter -0- here and continue with the form.</li> <li>• If line 14 is <b>equal to</b> line 13, enter -0- here. Do not complete the rest of this section.</li> </ul>				15
16	If line 14 is <b>less than</b> line 13, enter the difference . . . . .				16
17	Enter 10% of your adjusted gross income (Form 1040, line 33). Estates and trusts, see instructions . . . . .				17
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter result on Schedule A (Form 1040), line 19. Estates and trusts, enter on the "Other deductions" line of your tax return . . . . .				18

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 (Use this section to report casualties and thefts of 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 casualty or theft.)

19 Description of properties (show type, location, and date acquired 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 columns A, B, C, D and rows 20-28 for property details including cost, insurance, gain, market value, and loss.

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

Summary table with columns for (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts.

Casualty or Theft of Property Held One Year or Less

Table for one-year property with rows 29-32 for gain/loss calculation.

Casualty or Theft of Property Held More Than One Year

Table for more-than-one-year property with rows 33-39 for gain/loss calculation.

Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 7. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 6.

