

Schedule 5. **Den**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bookcase								
Book								
CD player								
Chair								
Computer								
Clock								
Curtains								
Desk								
Draperies								
DVD player								
Lamp								
Mirror								
Picture								
Pillow								
Radio								
CDs/Records								
Rug & pad								
Telephone								
Sofa								
Stereo/Home theater								
Table								
Television								
Video gaming system								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.