

Free Forms Courtesy of [FreeTaxUSA.com](http://FreeTaxUSA.com)



*Prepare, Print, and E-File  
Your Federal Tax Return for  
**FREE!!***

Go to [www.FreeTaxUSA.com](http://www.FreeTaxUSA.com) to start your free return today!

# Casualties and Thefts

Department of the Treasury  
Internal Revenue Service

▶ Information about Form 4684 and its separate instructions is at [www.irs.gov/form4684](http://www.irs.gov/form4684).  
▶ Attach to your tax return.  
▶ Use a separate Form 4684 for each 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). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

**Properties**

		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
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</b> than line 3, skip line 4.				
4	Gain from casualty or theft. If line 3 is <b>more</b> than 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 in columns A through D . . . . .				<b>10</b>
11	Enter the <b>smaller</b> of line 10 or \$100 . . . . .				<b>11</b>
12	Subtract line 11 from line 10 . . . . .				<b>12</b>
	<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
13	Add the amounts on line 12 of all Forms 4684 . . . . .				<b>13</b>
14	Add the amounts on line 4 of all Forms 4684. . . . .				<b>14</b>
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions).</li> <li>• If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16.</li> <li>• If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.</li> </ul>				<b>15</b>
16	If line 14 is <b>less</b> than line 13, enter the difference . . . . .				<b>16</b>
17	Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .				<b>17</b>
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .				<b>18</b>