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## Casualties and Thefts

▶ 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
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**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				
	A	B	C	D	
<b>2</b> Cost or other basis of each property . . . . .	<b>2</b>				
<b>3</b> Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>				
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.					
<b>4</b> 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 . . . . .	<b>4</b>				
<b>5</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>				
<b>6</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>				
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>				
<b>8</b> Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>				
<b>9</b> Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>				
<b>10</b> Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .					<b>10</b>
<b>11</b> Enter the <b>smaller</b> of line 10 or \$100 . . . . .					<b>11</b>
<b>12</b> Subtract line 11 from line 10 . . . . .					<b>12</b>
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					
<b>13</b> Add the amounts on line 12 of all Forms 4684 . . . . .					<b>13</b>
<b>14</b> Add the amounts on line 4 of all Forms 4684. . . . .					<b>14</b>
<b>15</b> • 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). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.					<b>15</b>
<b>16</b> If line 14 is <b>less</b> than line 13, enter the difference . . . . .					<b>16</b>
<b>17</b> 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>
<b>18</b> 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>

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

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). Use a separate line for each property lost or damaged from the same casualty or theft.

- Property A
Property B
Property C
Property D

Table with columns for Properties A, B, C, D and rows 20-27 for cost, insurance, gain, market value, and loss calculations.

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

Summary table with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts includible in income. Includes sub-sections for property held one year or less and more than one year.

Table for Casualty or Theft of Property Held More Than One Year, including rows 33-39 for gains, losses, and net results.