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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>