

Casualties and Thefts

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

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

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 Note: If line 2 is more than line 3, skip line 4.				
4 Gain from casualty or theft. If line 3 is more 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 before casualty or theft				
6 Fair market value after casualty or theft				
7 Subtract line 6 from line 5				
8 Enter the smaller 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 smaller				11
12 Subtract line 11 from line 10 Caution: 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"> ● If line 14 is more than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). ● If line 14 is less than line 13, enter -0- here and continue with the form. ● If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. 				15
16 If line 14 is less than line 13, enter the difference				16
17 Enter 10% of your adjusted gross income (Form 1040, line 34). 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

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.)			
		A	B	C	D
20	Cost or adjusted basis of each property	20			
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 Note: If line 20 is more than line 21, skip line 22.	21			
22	Gain from casualty or theft. If line 21 is more than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	22			
23	Fair market value before casualty or theft	23			
24	Fair market value after casualty or theft	24			
25	Subtract line 24 from line 23	25			
26	Enter the smaller of line 20 or line 25 Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.	26			
27	Subtract line 21 from line 26. If zero or less, enter -0-	27			
28	Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions).	28			

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental or royalty property	(ii) Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

29		()	()	
30	Totals. Add the amounts on line 29	30	()	()
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	31		
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, partnerships, and S corporations, see instructions	32		

Casualty or Theft of Property Held More Than One Year

33	Casualty or theft gains from Form 4797, line 32	33		
34		()	()	
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35	()	()
36	Total gains. Add lines 33 and 34, column (c)	36		
37	Add amounts on line 35, columns (b)(i) and (b)(ii)	37		
38	If the loss on line 37 is more than the gain on line 36:			
a	Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships (except electing large partnerships) and S corporations, see the note below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions	38a		
b	Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 27, and enter the amount from property used as an employee on Schedule A (Form 1040), line 22. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships (except electing large partnerships) and S corporations, see the note below. Electing large partnerships, enter on Form 1065-B, Part II, line 11	38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3	39		

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.

