

**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

**SECTION A, Personal Use Property** (Use this section to report casualties and thefts of property 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
2 Cost or other basis of each property . . . . .	2			
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	3			
<b>Note:</b> 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 . . . . .	4			
5 Fair market value before casualty or theft . . . . .	5			
6 Fair market value after casualty or theft . . . . .	6			
7 Subtract line 6 from line 5 . . . . .	7			
8 Enter the smaller of line 2 or line 7 . . . . .	8			
9 Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	9			
10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .	10			
11 Enter the smaller of line 10 or \$100 . . . . .	11			
12 Subtract line 11 from line 10 . . . . .	12			
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.				
13 Add the amounts on line 12 of all Forms 4684 . . . . .	13			
14 Add the amounts on line 4 of all Forms 4684. . . . .	14			
15 • If line 14 is more than line 13, enter the difference here and on Schedule A (Form 1040), line 20, or Form 1040NR, line 6. Estates and trusts, see instructions. • If line 14 is less than line 13, enter -0- here and go to line 16. • If line 14 is equal to line 13, enter -0- here and 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 from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .	17			
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 . . . . .	18			

For Paperwork Reduction Act Notice, see instructions.

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