

Casualties and Thefts

► See separate instructions.

► Attach to your tax return.

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

OMB No. 1545-0177

2008

Attachment
Sequence No. 26

Name(s) shown on tax return

Identifying number

	TION A—Personal Use Property (Use this secusiness or for income-producing purposes.)	ction	to report cas	sual	ties and the	efts o	f property	not	used in a tra	ade
	Description of properties (show type, location, and date ac the same casualty or theft. Property A	quire	d for each proper	rty). I	Use a separat	e line	or each prope	rty los	et or damaged	from
	Property B									
	Property C	_								
			- / 1	\vdash						
	Property D Properties									
				$\overline{}$	В	· TOP	C		D	
2	Cost or other basis of each property	2								
3	Cost or other basis of each property	3	or		5		200	1	8	
	Note: If line 2 is more than line 3, skip line 4.				7					
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									
11	Enter the smaller of line 10 or \$100. But if the loss arose	in a N	lidwestern disast	ter a	rea because o	of a sp	ecified			
	major disaster, enter -0 See the instructions for a list of sp	oecifie	ed major disaster	rs .				11		
12	Subtract line 11 from line 10							12		
	Caution: Use only one Form 4684 for lines 13 through 24,									
	Add the amounts on line 12 of all Forms 4684							13		
	4 Add the amounts on line 4 of all Forms 4684									
15	• If line 14 is more than line 13, enter the difference here	and o	n Schedule D. D	o no	ot)			45		
	complete the rest of this section (see instructions). • If line 14 is less than line 13, enter -0- here and go to lin	o 16			} .			15		
	• If line 14 is equal to line 13, enter -0- here. Do not con		the rest of this s	cocti	on					
16	If line 14 is less than line 13, enter the difference	•			-			16		
	Add the amounts on line 12 of all Forms 4684 on which you en					lared o	 <mark>ligaster</mark>	17		
	Is line 17 more than line 14?	itoroo	a 1033 attributabl	ic to	a reactally act	nai ca (iodotoi .			
	Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of the Standard Deduction Worksheet–Line 40 in the Form 1040 instructions. Also, check the box on line 39c of Form 1040. If your standard deduction also includes the deduction for state or local real estate taxes, go to line 18b. Otherwise, do not complete the rest of Section A. Form 1040NR filers, see instructions. No. Enter -0 If you claim the standard deduction, do not complete the rest of Section A							18a		
b	If your standard deduction includes the deduction for state	or lo	cal real estate tax	xes,	check this bo	x and	do not			
	complete the rest of Section A									
	Subtract line 18a from line 16							19		
20	Add the amounts on line 12 of all Forms 4684 on which you	u ente	ered -0- on line 1	1.				20		
21										
	No. Enter the amount from line 16 on Schedule A (Form 104)									
	trusts enter the amount from line 16 on the "Other deduction"									
_	Yes. Subtract line 20 from line 19							21		
22	Enter 10% of your adjusted gross income from Form 1040, line 3							22		
23	Subtract line 22 from line 21. If zero or less, enter -0							23		
24	Add lines 18a, 20, and 23. Also enter the result on Schedul line 8. Estates and trusts, enter the result on the "Other dec							24		

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Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

Identifying number

CEC	TION D. Business and Income Draducing F	24000	als r				•				
	CTION B—Business and Income-Producing F					or the	f + \				
Par	,	•									
25	Description of properties (show type, location, and date a	cquirec	I for each prop	perty).	Use a separa	ate line	for each prope	erty los	st or damaged		
	from the same casualty or theft.										
	Property A										
	Property B										
	Property C										
	Property D					_					
	Properties										
			A		В		С	_	D		
26	Cost or adjusted basis of each property	26		Α,							
27	Insurance or other reimbursement (whether or not you						_				
	filed a claim). See the instructions for line 3	27									
	Note: If line 26 is more than line 27, skip line 28.										
28	Gain from casualty or theft. If line 27 is more than line 26, enter	4	N	_0				11 1			
	the diff <mark>erence here and on line 35 or line</mark> 40, column (c), except as							$\bigcup I$			
	provided in the instructions for line 39. Also, skip lines 29 through 33 for that column. See the instructions for line 4 if line 27 includes				,						
	insurance or other reimbursement you did not claim, or you										
	received payment for your loss in a later tax year	28									
29	Fair market value before casualty or theft	29									
30	Fair market value after casualty or theft	30									
31	Subtract line 30 from line 29	31									
32	Enter the smaller of line 26 or line 31	32									
	Note: If the property was totally destroyed by casualty or lost										
	from theft, enter on line 32 the amount from line 26.										
33	Subtract line 27 from line 32. If zero or less, enter -0-	33									
34	Casualty or theft loss. Add the amounts on line 33. Enter the		ere and on line	35 0	r line <mark>40</mark> (see	instruc	tions)	34			
Pari				, 00 , 0			asualties or the		() 0 : (
	((i) Trade, bu		(ii) Incom		(c) Gains fr casualties or t		
	(a) Identify casualty or theft				rental or ro	yalty	producing employee pro		includible in in		
	Casualty or Theft	t of Pr	onerty Hel	d Or			cripioyee pre	рспу			
35	Casaary or men	. 0	operty rie	<u>u 01</u>	/ / / / / / / / / / / / / / / / / / /	1	/	1			
33					(1	/	1			
26	Totals. Add the amounts on line 35			36	(1	1	'			
30					<u>, </u>		1=== .	,			
37	Combine line 36, columns (b)(i) and (c). Enter the net gain	or (loss	s) here and on	Form	4/9/, line 14	. If Forr	n 4/9/ is	07			
	not otherwise required, see instructions			•				37			
38	Enter the amount from line 36, column (b)(ii) here. Individuals, enter										
	1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the a 1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and true			ed as a	ın employee on	Schedu					
	1040), line 23, or form 1040NH, Schedule A, line 11. Estates and tr		O bana and C		atiana aaa inat			-			
	•					ructions		38			
_	Casualty or Theft of	of Pro	perty Held	Mor		ructions					
39	•	of Pro	perty Held	Mor		ructions		39			
39 40	Casualty or Theft of	of Pro	perty Held	Mor		ructions					
	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	of Pro	perty Held	Mor	e Than Or (ructions					
	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (iii)	of Pro b)(ii) .	perty Held	Mor	e Than Or ((ructions ne Yea	ar ((39			
40	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (i) Total gains. Add lines 39 and 40, column (c)	b)(ii)	perty Held	Mor 41	e Than Or (((ructions ne Yea i) i)	ar (((
40	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (i) Total gains. Add lines 39 and 40, column (c)	b)(ii)	perty Held	Mor 41	e Than Or (((ructions ne Yea i) i)	ar (((39			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (formula total gains. Add lines 39 and 40, column (c) Add amounts on line 41, columns (b)(i) and (b)(ii) If the loss on line 43 is more than the gain on line 42:	b)(ii)	perty Held	Mor 41	e Than Or (((ructions ne Yea))	ar (((39))) 42			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (i) Total gains. Add lines 39 and 40, column (c)	b)(ii)	perty Held	Mor 41	e Than Or	ructions ne Yea)))))) contact elected	ar (((39))) 42			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32 Total losses. Add amounts on line 40, columns (b)(i) and (formula total gains. Add lines 39 and 40, column (c) Add amounts on line 41, columns (b)(i) and (b)(ii) If the loss on line 43 is more than the gain on line 42:	b)(ii) .	perty Held	41 Partnount o	e Than Or ((((cerships (except 4797)	ructions ne Yea)))))) ept electric line 14	ar	39))) 42			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii) bet gain others	perty Held	41 Partnount o	e Than Or	ructions ne Yea))))) cpt electric line 14	(((39))) 42 43			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here., enter the amount ne 16, and en	41 Partnount out t from ter the	e Than Or (((continued by the contin	ructions ne Yea))))) ept electric, line 14	ting large 4. If Form	39))) 42 43			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here., enter the amount ne 16, and en	41 Partnount of the	e Than Or (((con Form 4797) con Form 4797) con Form 4797 con Form 4797 con Form 4797	ructions ne Yea)))) ppt electry, line 14 lucing print proper not trus:	ting large 4. If Form	39))) 42 43			
41 42 43 44	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here., enter this am. the 16, and enter the Amount ne 16, schedule Apt electing large	Partnount of the	e Than Or (((cerships (except form 4797) income-proce amount from 11. Estates attnerships) a	ructions ne Yea)))) ppt electry, line 14 ducing prepend trusted	ting large 4. If Form	39))) 42 43			
41 42 43 44 a	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here., enter the amount ne 16, and enter the larger the lecting largenter on Form	Partnount of the	e Than Or (((con Form 4797	ructions ne Yea)))) pot electric, line 14 lucing part proper nd trusted t	ting large 4. If Form	39)) (42 43 44a			
41 42 43 44 a	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here., enter this am. et amount ne 16, and en IR, Schedule Apt electing largenter on Form combine lines 4	Partnount of ter the da, line ge part 1065-2 and	e Than Or (((con Form 4797) con Form 4797) con Form 4797 con Form 47	ructions ne Yea))))) ept electric, line 14 lucing pen proper nd trusted tru	ting large 4. If Form	39)) (42 43 44a			
41 42 43 44 a	Casualty or Theft of Casualty or theft gains from Form 4797, line 32	b)(ii)	or (loss) here. , enter this am er the amount ne 16, and en R, Schedule A pt electing lar enter on Form combine lines 4 enter this amount	Partnount of the	e Than Or (((con Form 4797 income-proce amount from 11. Estates a tnerships) a B, Part II, line 43 and enter Form 4797, li	ructions ne Yea)))) ept electry, line 14 lucing part proper nd trusted the 11. here. Part ne 3	ting large 4. If Form croperty on rty used as ts, enter on artnerships	39)) 42 43 44a			