Form <b>4684</b>							
Department of theTreasury							
Internal Revenue Service							
Name(s) shown on tax return							

## **Casualties and Thefts**

Version A, Cycle 2 OMB No. 1545-0177

2009

See separate instructions.

Attach to your tax return.

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

Attachment Sequence No. 26 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). Use a separate line for each property lost or damaged from the same casualty or theft.

	Property B						_			
	Property C									
	Property D									
					Pro	operties				
			A		В		С		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								
	Note: If line 2 is more than line 3, skip line 4.									
4	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	4								
5	Fair market value <b>before</b> casualty or theft	5								
6	Fair market value after casualty or theft	6								
7	Subtract line 6 from line 5	7								
8	Enter the <b>smaller</b> 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 colum							0		
11	Enter the smaller of line 10 or \$500							1		
12	Subtract line 11 from line 10						1	2		
	Caution: Use only one Form 4684 for lines 13 through 24.									
	Add the amounts on line 12 of all Forms 4684							3		
	Add the amounts on line 4 of all Forms 4684.						· · 🖓	4		
15	• If line 14 is <b>more</b> than line 13, enter the difference here	and o	n Schedule D. D	o not				5		
	<ul> <li>complete the rest of this section (see instructions).</li> <li>If line 14 is less than line 13, enter -0- here and go to line</li> </ul>	no 16					· ·  -'	5		
	<ul> <li>If line 14 is equal to line 13, enter -0- here. Do not con</li> </ul>		the rest of this s	oction						
16	If line 14 is less than line 13, enter the difference	•		-			- 1	6		
17	Add the amounts on line 12 of all Forms 4684 on which you e							7		
18	Is line 17 more than line 14?	morea	a disaster 1055 (5)		0113)		· · ⊢			
	<b>Yes.</b> Enter the difference. If you are filing Schedule A	A (Forn	n 1040), ao to line	a 19. Othe	rwise, ente	r this amo	unt			
	on line 6 of Schedule L (Form 1040A or 1040). Do no	•	<i>,.</i> <b>c</b>							
	instructions.					,				
	<b>No.</b> Enter -0 If you claim the standard deduction, c	do not	complete the res	t of Sectio	n A		1	8		
19	Subtract line 18 from line 16						1	9		
20	Enter 10% of your adjusted gross income from Form 1040, line 3				and trusts, s	ee instructi	ions 2	20		
21	Subtract line 20 from line 19. If zero or less, enter -0-							21		
22	Add lines 18 and 21. Also enter the result on Schedule A (I Estates and trusts, enter the result on the "Other deductio	Form 1	040), line 20, or l	orm 1040	NR, Scheo	lule A, line	8.	22		
For F	Paperwork Reduction Act Notice, see page 5 of the instr				at. No. 1299 <sup>°</sup>		· · · -		Form <b>468</b> 4	<b>1</b> (2009)

Attachment Sequence No. 26

Version A, Cycle 2

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Name	Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.								tifying number			
SEC	TION B—Business and Income-Producing P	rone	artv									
Par		-	-	ach	n casualty c	r theft	)					
					•			property los	t or damage	h		
23 Description of properties (show type, location, and date acquired for each property). Use a separate line for each prop from the same casualty or theft.									e or damage	a		
	Property A											
	Property B											
	Property C											
	Property D											
	Properties											
		_	A		В		D					
24	Cost or adjusted basis of each property	24										
25	Insurance or other reimbursement (whether or not you											
	filed a claim). See the instructions for line 3	25										
	Note: If line 24 is more than line 25, skip line 26.											
26	Gain from casualty or theft. If line 25 is more than line 24, enter				$\mathbf{O}$							
	the difference here and on line 33 or line 38, column (c), except as				$\leq U$							
	provided in the instructions for line 37. Also, skip lines 27 through 31 for that column. See the instructions for line 4 if line 25 includes		F 7									
	insurance or other reimbursement you did not claim, or you											
	received payment for your loss in a later tax year.	26										
27	Fair market value before casualty or theft	27										
28	Fair market value after casualty or theft	28										
29	Subtract line 28 from line 27	29										
30	Enter the <b>smaller</b> of line 24 or line 29	30										
	<b>Note:</b> If the property was totally destroyed by casualty or lost											
	from theft, enter on line 30 the amount from line 24.											
	Subtract line 25 from line 30. If zero or less, enter -0-	31						. 32				
	Casualty or theft loss. Add the amounts on line 31. Enter the total here and on line 33 or line 38 (see instructions) art II Summary of Gains and Losses (from separate Parts I) (b) Losses from casualties or the											
Far	(i) Trade, business, (ii) Incom								(c) Gains casualties o			
	(a) Identify casualty or theft rental or royalty producin							ucing and	includible in			
	Casualty or Theft of Property Held One Year or Less							ce property				
33							)					
					(	)(		)				
34	Totals. Add the amounts on line 33			34	(	)(		)				
35												
	not otherwise required, see instructions											
36 Enter the amount from line 34, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form								n				
	1040), line 23, or Form 1040NR, Schedule A, line 11. Estates and trusts, partnerships, and S corporations, see instructions											
	Casualty or Theft o	f Pro	perty Held N	lor	e Than On	e Year						
	Casualty or theft gains from Form 4797, line 32 $\ .$ $\ .$ $\ .$				 k	i · .i		. 37				
38					(	)(		)				
_		1.07	I		(	)(		)				
39	Total losses. Add amounts on line 38, columns (b)(i) and (b		L	39	N	)(		)				
40	Total gains. Add lines 37 and 38, column (c)							· 40				
41												
	<ul><li>42 If the loss on line 41 is more than the gain on line 40:</li><li>a Combine line 39, column (b)(i) and line 40, and enter the net gain or (loss) here. Partnerships (except electing large</li></ul>							<u></u>				
U	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.							. <b>42</b> a				
b	Enter the amount from line 39, column (b)(ii) here. Individua											
	Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 16, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 11. 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 partners											
43	If the loss on line 41 is <b>less</b> than or <b>equal</b> to the gain on line 40, combine lines 40 and 41 and enter here. Partnerships											
	(except electing large partnerships), see the note below. All c							. 43				
	<b>Note:</b> Partnerships, enter the amount from line 42a, 42b, o	or line	43 on ⊢orm 106	n. S(	cneaule K. line	11.						

S corporations, enter the amount from line 42a or 42b on Form 1120S, Schedule K, line 10.