Form **4684**

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

2011
Attachment
Sequence No. 26

Department of the Treasury
Internal Revenue Service

Name(s) shown on tax return

Identifying number

SEC or b	CTION A—Personal Use Property (Use this se usiness or for income-producing purposes.)	ction	to report c	asual	lties and	thefts	of property	not use	ed in a tr	ade
1	Description of properties (show type, location, and date act the same casualty or theft.	cquire	d for each prop	perty).	Use a sep	arate lin	e for each prop	erty lost o	r damaged	l from
	Property A Property B									
	Property C									
	Property D									
	Properties									
			Α		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 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							10			
11							11			
12	Subtract line 11 from line 10						12			
	Caution: Use only one Form 4684 for lines 13 through 18.									
13	Add the amounts on line 12 of all Forms 4684							13		
14	4 Add the amounts on line 4 of all Forms 4684						14			
15	• If line 14 is more than line 13, enter the difference here a complete the rest of this section (see instructions).	and on	Schedule D. I	Oo not	•)			15		
	• 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. Do not comp	lete th	ne rest of this s	ection	ı. J					
16	If line 14 is less than line 13, enter the difference							16		1
	Enter 10% of your adjusted gross income from Form 1040 instructions), line (38, or Form 10	40NR,	, line 37. E	states a	nd trusts, see	17		
18	Subtract line 17 from line 16. If zero or less, enter -0 Also Form 1040NR, Schedule A, line 6. Estates and trusts, enter return	r the r	esult on the "C	Other c	deductions	" line of	your tax	18	400	

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

Identifying number

SECTION B—Business and In	come-Producing Property
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Par	Casualty or Theft Gain or Loss (Use a s	separ	ate Part I for eac	h casualty	or the	eft.)			
19	Description of properties (show type, location, and date ac	cquire	d for each property).	Use a separat	e line	for each prope	erty los	t or damaged	t
	from the same casualty or theft.								
	Property A								
	Property B								
	Property C								
	Property D				Dron	ortico			
			Properties						
00	Cook an adjusted basis of soals are and	20	Α	В		С		D	1
20	Cost or adjusted basis of each property	20							+
21	filed a claim). See the instructions for line 3	21							
22	Note: If line 20 is more than line 21, skip line 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	26							
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.								
	Subtract line 21 from line 26. If zero or less, enter -0-	27							
	Casualty or theft loss. Add the amounts on line 27. Enter the						28		
Par	Summary of Gains and Losses (from se	epara	ite Parts I)	. ,		asualties or the		(c) Gains f	
	(a) Identify casualty or theft rental or royalty producing					producing a	and	casualties or thefts includible in incom	
	Casualty or Theft	of D	roperty Held On	property		employee pro	perty		
29	<u> </u>		operty field Of	()	()		Τ
23				()	-)		
30	Totals. Add the amounts on line 29	30	())			
31							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 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, partnerships, and S corporations, see instructions						32		
	Casualty or Theft o			•			_ <u>J</u> _		1
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		· · · · · · · · · · · · · · · · · · ·			()		
36	Total gains. Add lines 33 and 34, column (c)						36		1
37							37		
38 a	 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			
t	b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property of Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and enter the amount from property used as an employee on Schedule A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estates and trusts, enter of 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							39		
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11. S corporations, enter the amount from line 38a or 38b on Form 1120S, Schedule K, line 10.								