

Casualties and Thefts

Department of the Treasury
Internal Revenue Service

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

2009
Attachment
Sequence No. **26**

▶ 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 **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 **A** _____
- Property **B** _____
- Property **C** _____
- Property **D** _____

Properties

	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			
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 Casualty or theft loss. Add the amounts on line 9 in columns A through D				10
11 Enter the smaller of line 10 or \$500				11
12 Subtract line 11 from line 10				12
Caution: Use only one Form 4684 for lines 13 through 24.				
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 D. Do not complete the rest of this section (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. Do not complete the rest of this section.				15
16 If line 14 is less than line 13, enter the difference				16
17 Add the amounts on line 12 of all Forms 4684 on which you entered a disaster loss (see instructions)				17
18 Is line 17 more than line 14? <input type="checkbox"/> Yes. Enter the difference. If you are filing Schedule A (Form 1040), go to line 19. Otherwise, enter this amount on line 6 of Schedule L (Form 1040A or 1040). Do not complete the rest of Section A. Form 1040NR filers, see instructions. <input type="checkbox"/> No. Enter -0-. If you claim the standard deduction, do not complete the rest of Section A.				18
19 Subtract line 18 from line 16				19
20 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 36. Estates and trusts, see instructions				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 (Form 1040), line 20, or Form 1040NR, Schedule A, line 8. Estates and trusts, enter the result on the "Other deductions" line of your tax return				22

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.)

23 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

Table with columns for Properties A, B, C, D and rows 24-32 for cost, insurance, gain, market value, and loss calculations.

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

Summary table with columns (a) Identify casualty or theft, (b) Losses from casualties or thefts, and (c) Gains from casualties or thefts includible in income.

Casualty or Theft of Property Held One Year or Less

Table for Casualty or Theft of Property Held One Year or Less, rows 33-36.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 37-43.