Name(s) shown on tax return. Do not enter name and identifying number if shown on page 1.

Identifying number

SE	CTION B - Business and Income-Producing	Prop	erty				
	rt I Casualty or Theft Gain or Loss (Use			h casualty or the	ft.)		
19	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. See instructions if claiming a loss due to a Ponzi-type investment scheme and Section C is not completed.						
	Property A						
	Property B						
	Property C						
	Property <b>D</b>						
			A		Properties		
			Α	В	С		D
20	Cost or adjusted basis of each property	20					
21	Insurance or other reimbursement (whether or not you						
	filed a claim). See the instructions for line 3	21					
	<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.						
22	Gain from casualty or theft. If line 21 is <b>more</b> 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	22					
23	claim, or you received payment for your loss in a later tax year Fair market value <b>before</b> casualty or theft	22					
23 24	Fair market value <b>after</b> casualty or theft	24					
2 <del>5</del>	Subtract line 24 from line 23	25					
26	Enter the <b>smaller</b> 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.						
27	Subtract line 21 from line 26. If zero or less, enter -0-	27					
28	Casualty or theft loss. Add the amounts on line 27. Enter		al here and on line 29	9 <b>or</b> line 34 (see in	structions)	28	
Pa	rt II Summary of Gains and Losses (from	separa	ate Parts I)	(b) Losses from (	casualties or thefts	·	(c) Gains from
	(a) Identify casualty or theft			(i) Trade, business, rental, or royalty	(ii) Income- producing property		casualties or thefts includible in income
	Casualty or Theft	t of P	roperty Held Or	property		City	includible in income
29	ousdaily of Their	. 0	roperty field of	(	) (	)	
				(	) (	<u>′</u>	
30	Totals. Add the amounts on line 29		30	(	) (	<u> </u>	
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 14. If Form 4797 is						
	not otherwise required, see instructions						
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on						
	Schedule A (Form 1040 or 1040-SR), line 16, or Form 1040-NR, Schedule A, line 7. (Do not include any loss on						
	property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions						
	Casualty or Theft o	f Pro	perty Held More	Than One Ye	ar		
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	
37	Add amounts on line 35, columns (b)(i) and (b)(ii)				• • • • • • • •	37	
38	If the loss on line 37 is <b>more</b> than the gain on line 36:		and the sale bear and the				
а	Combine line 35, column (b)(i) and line 36, and enter the net the <b>Note</b> below. All others, enter this amount on Form 47 instructions					38a	
b	Enter the amount from line 35, column (b)(ii) here. Individua	als, ent	er the amount from in	come-producina pi	operty on		
	Schedule A (Form 1040 or 1040-SR), line 16, or Form 104 property used as an employee.) Estates and trusts, enter of	10-NR, on the "0	Schedule A, line 7. ([	Do not include any le of your tax return.	oss on	38b	
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line				e. Partnerships	300	
	see the <b>Note</b> below. All others, enter this amount on Form					39	
	Note: Partnerships, enter the amount from line 38a, 38b, or 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.