

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

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.)

- 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 **D****Properties**

	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>
<b>20</b> Cost or adjusted basis of each property . . . . .	<b>20</b>			
<b>21</b> Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3 . . . . .	<b>21</b>			
<b>Note:</b> If line 20 is <b>more</b> than line 21, skip line 22.				
<b>22</b> 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 claim, or you received payment for your loss in a later tax year . . . . .	<b>22</b>			
<b>23</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>23</b>			
<b>24</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>24</b>			
<b>25</b> Subtract line 24 from line 23 . . . . .	<b>25</b>			
<b>26</b> Enter the <b>smaller</b> of line 20 or line 25 . . . . .	<b>26</b>			
<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.				
<b>27</b> Subtract line 21 from line 26. If zero or less, enter -0- . . . . .	<b>27</b>			
<b>28</b> Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 <b>or</b> line 34. See instructions . . . . .	<b>28</b>			

**Part II Summary of Gains and Losses** (from separate Parts I)**(b) Losses from casualties or thefts****(c) Gains from casualties or thefts includible in income****(a) Identify casualty or theft****(i) Trade, business, rental, or royalty property****(ii) Income-producing property****Casualty or Theft of Property Held One Year or Less**

<b>29</b>	( ) ( )	
<b>30</b> Totals. Add the amounts on line 29 . . . . .	<b>30</b>	( ) ( )
<b>31</b> 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 . . . . .	<b>31</b>	
<b>32</b> Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions . . . . .	<b>32</b>	

**Casualty or Theft of Property Held More Than One Year**

<b>33</b> Casualty or theft gains from Form 4797, line 32 . . . . .	<b>33</b>	
<b>34</b>	( ) ( )	
<b>35</b> Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) . . . . .	<b>35</b>	( ) ( )
<b>36</b> Total gains. Add lines 33 and 34, column (c) . . . . .	<b>36</b>	
<b>37</b> Add amounts on line 35, columns (b)(i) and (b)(ii) . . . . .	<b>37</b>	
<b>38</b> If the loss on line 37 is <b>more</b> than the gain on line 36:		
<b>a</b> Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 14. If Form 4797 is not otherwise required, see instructions . . . . .	<b>38a</b>	
<b>b</b> Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the <i>Note</i> below . . . . .	<b>38b</b>	
<b>39</b> If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the <i>Note</i> below. All others, enter this amount on Form 4797, line 3 . . . . .	<b>39</b>	
<b>Note:</b> 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 1120-S, Schedule K, line 10.		