

# Casualties and Thefts

▶ Go to [www.irs.gov/Form4684](http://www.irs.gov/Form4684) for instructions and the latest information.

▶ Attach to your tax return.

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

**2017**

Attachment  
Sequence No. **26**

Department of the Treasury  
Internal Revenue Service

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				
	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				
<b>Note:</b> If line 2 is <b>more</b> 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 <b>after</b> 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 columns A through D . . . . .					10
11 Enter the <b>smaller</b> of line 10 or \$100 . . . . .					11
12 Subtract line 11 from line 10 . . . . .					12
<b>Caution:</b> Use only one Form 4684 for lines 13 through 18.					
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 <b>more</b> than line 13, enter the difference here and on Schedule D. <b>Do not</b> complete the rest of this section (see instructions). • If line 14 is <b>less</b> than line 13, enter -0- here and go to line 16. • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.					15
16 If line 14 is <b>less</b> than line 13, enter the difference . . . . .					16
17 Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .					17
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on Schedule A (Form 1040), line 20, or Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax return . . . . .					18

For Paperwork Reduction Act Notice, see instructions.