Form **4684**	**Casualties and Thefts**	**1977**
Department of the Treasury Internal Revenue Service	▶ See separate instructions. ▶ Attach to Form 1040.	

Name(s) as shown on Form 1040	Social Security Number

Use Part I to determine the amount of a deductible casualty or theft loss of property, other than trade, business, rental, or royalty property, provided only one casualty or theft occurred during the taxable year and any related insurance or other compensation did not exceed the property's cost or other basis, as adjusted.

Use Part II to determine the amount of a casualty or theft loss or gain if the circumstances mentioned in Part I are not applicable. For example: (1) if there is more than one casualty or theft occurrence; (2) if there are both casualty or theft losses and gains; or (3) trade, business, rental, or royalty property is involved. If Part II is used, go to Part III, on page 2, first.

Part I Casualty or Theft Loss (Use if One Loss Occurred)	Item or article	Item or article	Item or article
1 Description of property			
2 Cost or other basis, as adjusted (see instruction H)			
3 Decrease in fair market value (see instruction I)			
a. Value before casualty or theft			
b. Value after casualty or theft			
c. Excess of line 3a over line 3b			
4 Lesser of line 2 or line 3c			
5 Insurance recovery or other compensation			
6 Excess of line 4 over line 5			
7 Total of amounts on line 6			
8 Amounts on line 6 attributable to income-producing property			
9 Subtract line 8 from line 7			
10 Enter $100, or amount on line 9, whichever is smaller (see instruction J)			
11 Excess of line 9 over line 10			
12 Casualty or theft loss. Add line 8 and line 11, enter here and on Schedule A (Form 1040), line 29—identify as "4684"			

Part II Summary of Gains and Losses (Use if More Than One Loss Occurred)	(B) Losses from casualties or thefts		(C) Gains from casualties or thefts includible in income
(A) Identify casualty or theft loss from Part III	(i) Property other than trade, business, rental, or royalty property	(ii) Trade, business, rental, or royalty property	
Casualty or Theft of Property Held 9 Months or Less			
1			
2 Totals, add amounts on line 1 for each column			
3 Combine line 2, columns (B)(ii) and (C). Enter here and on Form 4797, Part II, line 8, column g (Note: if Form 4797 is not required for other transactions, enter amount on Form 1040, line 16—identify as "4684")			
4 Enter amount from line 2, column (B)(i) here and on Schedule A (Form 1040), line 29—identify as "4684"			
Casualty or Theft of Property Held More Than 9 Months (See instruction G)			
5 Any casualty or theft gains from Form 4797, Part III, line 23			
6			
7 Total losses, add amounts on line 6, columns (B)(i) and (B)(ii)			
8 Total gains, add lines 5 and 6, column (C)			
9 Combine line 7, columns (B)(i) and (B)(ii)			
10 If line 9 is **more than** line 8:			
a. Combine line 7, column (B)(ii) and line 8. Enter here and on Form 4797, Part II, line 8, column g (Note: if Form 4797 is not required for other transactions, enter amount on Form 1040, line 16—identify as "4684")			
b. Enter amount from line 7, column (B)(i) here and on Schedule A (Form 1040), line 29—identify as "4684"			
11 If line 9 is **equal to or less than** line 8, enter the difference here and on Form 4797, Part I, line 3, column g—identify as "Gain from Form 4684, Part II, line 11"			

235–162–1   **Form 4684** (1977)

Part III Applicable if Part II is used (A) Description of property	(B) Cost or other basis, as adjusted. See Instruction H.	(C) Insurance recovery or other compensation. If col. (C) exceeds col. (B), skip to col. (I).	(D) Fair market value before casualty or theft. See Instruction I.	(E) Fair market value after casualty or theft. See Instruction I.	(F) Decrease in fair market value. Col. (D), less col. (E)—If no decrease, enter zero. See Instruction I.	(G) Lesser of col. (B) or col. (F).	(H) LOSS Excess of col. (G) over col. (C)		(I) GAIN Excess of col. (C) over col. (B). See Instruction K.
							(i) Property other than trade, business, rental or royalty property.	(ii) Trade, business, rental or royalty property.	

Property Held 9 Months or Less — Casualty or Theft Occurrence Number 1

1.

2. Total of amounts on line 1, column (H)(i)
3. Amount on line 2 attributable to income-producing property
4. Subtract line 3 from line 2
5. $100 limitation, or portion of limitation used, see instruction J
6. Excess of line 4 over line 5
7. Total of amounts on lines 3 and 6, column (H)(i) and line 1, column (H)(ii) and column (I)—enter here and in Part II, line 1, and identify as "Casualty or theft occurrence number 1"

Property Held More Than 9 Months

8.

9. Total of amounts on line 8, column (H)(i)
10. Amount on line 9 attributable to income-producing property
11. Subtract line 10 from line 9
12. Portion of $100 limitation not used on line 5
13. Excess of line 11 over line 12
14. Total of amounts on lines 10 and 13, column (H)(i) and line 8, column (H)(ii) and column (I)—enter here and in Part II, line 6, and identify as "Casualty or theft occurrence number 1"

Property Held 9 Months or Less — Casualty or Theft Occurrence Number 2

15.

16. Total of amounts on line 15, column (H)(i)
17. Amount on line 16 attributable to income-producing property
18. Subtract line 17 from line 16
19. $100 limitation, or portion of limitation used, see instruction J
20. Excess of line 18 over line 19
21. Total of amounts on lines 17 and 20, column (H)(i) and line 15, column (H)(ii) and column (I)—enter here and in Part II, line 1, and identify as "Casualty or theft occurrence number 2"

Property Held More Than 9 Months

22.

23. Total of amounts on line 22, column (H)(i)
24. Amount on line 23 attributable to income-producing property
25. Subtract line 24 from line 23
26. Portion of $100 limitation not used on line 19
27. Excess of line 25 over line 26
28. Total of amounts on lines 24 and 27, column (H)(i) and line 22, column (H)(ii) and column (I)—enter here and in Part II, line 6, and identify as "Casualty or theft occurrence number 2"