Department of the Treasury Internal Revenue Service

Casualties and Thefts

▶ Information about Form 4684 and its separate instructions is at www.irs.gov/form4684. ► Attach to your tax return.

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

SECTION A-Personal Use Property (Use this section to report casualties and thefts of property not used in a trade

Attachment Sequence No. 26

OMB No. 1545-0177

Name(s) shown on tax return

Identifying number

Property A Property C Property D Property C Property D Properties A B C D 2 Cost or other basis of each property	1	Description of properties (show type, location, and date act the same casualty or theft.	quired	for each prop	erty).	Use a sep	arate lir	e for eac	ch prope	erty lost	or damaged	l from
Property B Property C Property D Property C Property D Properties A B C D D Second of other basis of each property D Second of other basis of each property D Second of other basis of each property D Second of other teimbursement (whether or not you filed a claim) (see instructions) Second of the		•										
Property C Property D Properties A B C D 2 Cost or other basis of each property . 2 Insurance or other reimbursement (whether or not you filed a claim) (see instructions)												
Property D A B C D Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . 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 before casualty or theft . 5 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- 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 \$100 . 11 12 Subtract line 11 from line 10 Caution: Use only one Form 4684 for lines 13 through 18. 13 Add the amounts on line 12 of all Forms 4684. 14 14 Add the amounts on line 4 of all Forms 4684. 14 15 • If line 14 is less than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). 15 16 If line 14 is less than line 13, enter -0- here and go to line 16. 16 line 14 is less than line 13, enter the difference here sufference here sufference line 10 from 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions 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												
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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) . Note: If line 2 is more than line 3, skip line 4. 4 Gain from casualty or theft. If line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year . 5 Fair market value before casualty or theft . 6 Fair market value after casualty or theft . 6 Fair market value after casualty or theft . 7 Subtract line 6 from line 5 . 7 Subtract line 6 from line 8. If zero or less, enter -0 . 9 Subtract line 3 from line 8. If zero or less, enter -0 . 10 Casualty or theft loss. Add the amounts on line 9 in columns A through D . 11 Enter the smaller of line 10 or \$100 . 12 Subtract line 11 from line 10 . 13 Add the amounts on line 12 of all Forms 4684 . 14 Add the amounts on line 4 of all Forms 4684 . 15 If line 14 is less than line 13, enter the difference here and on Schedule D. Do not complete the rest of this section (see instructions). 16 If line 14 is less than line 13, enter the difference ensure than 15 in 17 from line 16 in 17 from line 17 from line 18 in 17 from line 19 in 10 from 10 fro			Properties									
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Caution: Use only one Form 4684 for lines 13 through 18. Add the amounts on line 12 of all Forms 4684	11	Enter the smaller of line 10 or \$100								11		
Add the amounts on line 12 of all Forms 4684	12	Subtract line 11 from line 10								12		
Add the amounts on line 4 of all Forms 4684. 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 less than line 13, enter -0- here. Do not complete the rest of this section. If line 14 is less than line 13, enter the difference		Caution: Use only one Form 4684 for lines 13 through 18.										
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If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section. If line 14 is less than line 13, enter the difference	15	·	nd on	Schedule D. D	o not					15		
If line 14 is less than line 13, enter the difference		• If line 14 is less than line 13, enter -0- here and go to line	e 16.			ì						
Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions		• If line 14 is equal to line 13, enter -0- here. Do not comp	lete th	e rest of this se	ection	ı. J						
instructions	16	If line 14 is less than line 13, enter the difference								16		
Form 1040NR, Schedule A, line 6. Estates and trusts, enter the result on the "Other deductions" line of your tax	17	, , ,	, line 3	38, or Form 104	0NR,	line 37. E	states a	nd trusts	s, see	17		
return	18	· · · · · · · · · · · · · · · · · · ·				,	,,			18		
or Paperwork Reduction Act Notice, see instructions. Cat. No. 129970 Form 4684 (2)	or I		•		Cat	No 12007	<u></u>	<u> </u>	• •		Form 4684	1 (2015

Form 4684 (2015) Attachment Sequence No. **26** Page **2**

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
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Par										
19	Description of properties (show type, location, and date ac	•		• ,	•			•	•	
	from the same casualty or theft. See instructions if claimi	ng a lo	ss due to a Po	onzi-	type investme	ent sc	heme and Se	ction C	is not comp	letec
	Property A									
	Property B									
	Property C									
	Property D					D				
	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								
22	Note: If line 20 is more than line 21, skip line 22. Gain from casualty or theft. If line 21 is more 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	22								
23	Fair market value before casualty or theft	23								
24	Fair market value after casualty or theft	24								
25	Subtract line 24 from line 23	25								\top
26	Enter the smaller of line 20 or line 25	26								\top
	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	İ			•				1
28	Casualty or theft loss. Add the amounts on line 27. Enter t	he total	I here and on li	ne 29	or line 34 (se	e inst	ructions)	28		\top
Par	Summary of Gains and Losses (from se	eparat	te Parts I)		(b) Losses	s from (casualties or the	fts	(c) Gains f	irom
		•	,		(i) Trade, bus		(ii) Incom		casualties or	
	(a) Identify casualty or theft				rental or roy property		producing employee pro		includible in ir	ncome
	Casualty or Theft	of Pr	operty Hele	d Or	e Year or	Less	'			
29					()	()		T
					()	()		
30	Totals. Add the amounts on line 29			30	()	()		
31	Combine line 30, columns (b)(i) and (c). Enter the net gain	or (loss)	here and on l	-orm	4797 line 14	If For	n 4797 is			
	not otherwise required, see instructions							31		-
32	Enter the amount from line 30, column (b)(ii) here. Individuals, enter (Form 1040), line 28, or Form 1040NR, Schedule A, line 14, and e A (Form 1040), line 23, or Form 1040NR, Schedule A, line 9. Estat	nter the	amount from pro	operty	used as an em	ployee	on Schedule	32		
	Casualty or Theft o			•	•			- 02		
33	Casualty or theft gains from Form 4797, line 32							33		Т
34				•	()	()		+
					()	()		+
35	Total losses. Add amounts on line 34, columns (b)(i) and (b	o)(ii) .		35	()	()		
36	Total gains. Add lines 33 and 34, column (c)		_					36		T
37								37		+
38								<u> </u>		+
	Combine line 35, column (b)(i) and line 36, and enter the nupartnerships) and S corporations, see the note below. All 4797 is not otherwise required, see instructions.	others,	enter this amo	ount c	on Form `4797',	line 1	4. If Form	38a		
ŀ	Enter the amount from line 35, column (b)(ii) here. Individu Schedule A (Form 1040), line 28, or Form 1040NR, Schedu an employee on Schedule A (Form 1040), line 23, or Form the "Other deductions" line of your tax return. Partnership see the note below. Electing large partnerships, enter on F	ule A, li n 1040l os (exce	ne 14, and ent NR, Schedule ept electing lar	er the A, ling ge pa	e amount from e 9. Estates a artnerships) a	n prope nd tru nd S o	erty used as sts, enter on corporations,	38b		
39	If the loss on line 37 is less than or equal to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships (except electing large partnerships), see the note below. All others, enter this amount on Form 4797, line 3						39			
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on Form 1065, Schedule K, line 11.									

Form 4684 (2015) Page **3**

Name(s) shown on tax return

SECTION C—Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedur	es in Revenue
Procedure 2009-20 (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20.	

Part	Computation of Deduction						
40	Initial investment	40					
41	Subsequent investments (see instructions)	41					
42	Income reported on your tax returns for tax years prior to the discovery year						
	(see instructions)	42					
43	Add lines 40, 41, and 42	43					
44	Withdrawals for all years (see instructions)	44					
45	Subtract line 44 from line 43. This is your total qualified investment	45					
46	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you						
	have potential third-party recovery	46					
47	Multiply line 46 by line 45	47					
48	Actual recovery	48			-		
49	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery	49					
50	Add lines 48 and 49. This is your total recovery	50					
51	Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on						
	line 28 of Section B, Part I. Do not complete lines 19-27 for this loss. Then complete						
	Section B, Part II	51					
Part							
	n claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified	d frauc	dulent arrangeme	ent conc	ducted by the followi	ng	
	vidual or entity. ne of individual or entity						
	· ————————————————————————————————————						
	payer identification number (if known) dress						
	ve written documentation to support the amounts reported in Part I of this Section C.						
	a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.						
	·	a +b.a.	+	und and	l da nat intand to no		
• If I have determined the amount of my theft loss deduction using .95 on line 46 above, I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.							
• I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.							
• If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the							
date(s) on which they were filed are as follows:							