

# Casualties and Thefts

► Information about Form 4684 and its separate instructions is at [www.irs.gov/Form4684](http://www.irs.gov/Form4684).  
► Attach to your tax return.

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

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. **If reporting a casualty loss from Hurricane Harvey, Irma, or Maria, see the instructions before completing this section.**)

**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. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal use property.

- Property **A** \_\_\_\_\_
- Property **B** \_\_\_\_\_
- Property **C** \_\_\_\_\_
- Property **D** \_\_\_\_\_

### Properties

	Properties			
	A	B	C	D
<b>2</b> Cost or other basis of each property . . . . .	<b>2</b>			
<b>3</b> Insurance or other reimbursement (whether or not you filed a claim) (see instructions) . . . . .	<b>3</b>			
<b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.				
<b>4</b> 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 . . . . .	<b>4</b>			
<b>5</b> Fair market value <b>before</b> casualty or theft . . . . .	<b>5</b>			
<b>6</b> Fair market value <b>after</b> casualty or theft . . . . .	<b>6</b>			
<b>7</b> Subtract line 6 from line 5 . . . . .	<b>7</b>			
<b>8</b> Enter the <b>smaller</b> of line 2 or line 7 . . . . .	<b>8</b>			
<b>9</b> Subtract line 3 from line 8. If zero or less, enter -0- . . . . .	<b>9</b>			
<b>10</b> Casualty or theft loss. Add the amounts on line 9 in columns A through D . . . . .				<b>10</b>
<b>11</b> Enter \$100 (\$500 if special hurricane disaster loss rules apply, see instructions) . . . . .				<b>11</b>
<b>12</b> Subtract line 11 from line 10. If zero or less, enter -0- . . . . .				<b>12</b>
<b>Caution: Use only one Form 4684 for lines 13 through 18.</b>				
<b>13</b> Add the amounts on line 12 of all Forms 4684 . . . . .				<b>13</b>
<b>14</b> Add the amounts on line 4 of all Forms 4684 . . . . .				<b>14</b>
<b>Caution: See instructions before completing line 15.</b>				
<b>15</b> • 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.  • If line 14 is <b>equal</b> to line 13, enter -0- here. <b>Do not</b> complete the rest of this section.  • If line 14 is <b>less</b> than line 13, and you have no hurricane disaster losses subject to the \$500 reduction on line 11 on any Form(s) 4684, enter -0- here and go to line 16. If you have hurricane disaster losses subject to the \$500 reduction, subtract line 14 from line 12 of the Form(s) 4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on Schedule A (Form 1040), line 28, or Form 1040NR, Schedule A, line 14. If you claim the standard deduction, also include on Schedule A (Form 1040), line 28, the amount of your standard deduction (see the instructions for Form 1040). Do not complete the rest of this section if all of your casualty or theft losses are subject to the \$500 reduction.				<b>15</b>
<b>16</b> Add lines 14 and 15. Subtract the result from line 13 . . . . .				<b>16</b>
<b>17</b> Enter 10% of your adjusted gross income from Form 1040, line 38, or Form 1040NR, line 37. Estates and trusts, see instructions . . . . .				<b>17</b>
<b>18</b> 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 . . . . .				<b>18</b>

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

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

Table with columns A, B, C, D and rows 20-27 for property details and calculations.

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft

(b) Losses from casualties or thefts

(i) Trade, business, rental or royalty property

(ii) Income-producing and employee property

(c) Gains from casualties or thefts includible in income

Casualty or Theft of Property Held One Year or Less

Table for Summary of Gains and Losses, rows 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Summary of Gains and Losses, rows 33-39.

Note: Partnerships, enter the amount from line 38a, 38b, or line 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.

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

**Part I Computation of Deduction**

<b>40</b>	Initial investment . . . . .	<b>40</b>			
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>			
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions). . . . .	<b>42</b>			
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>			
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>			
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>			
<b>46</b>	Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>		.	
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>			
<b>48</b>	Actual recovery . . . . .	<b>48</b>			
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>			
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>			
<b>51</b>	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. . . . .	<b>51</b>			

**Part II Required Statements and Declarations** (See instructions.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.  
 Name of individual or entity \_\_\_\_\_  
 Taxpayer identification number (if known) \_\_\_\_\_  
 Address \_\_\_\_\_
- I have written documentation to support the amounts reported in Part I of this Section C.
- I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.
- 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:  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_