ARKANSAS INDIVIDUAL INCOME TAX
CASUALTIES AND THEFTS

Primary's legal name	Primary's social security 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 a disaster, 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 AR4684 (through line 12) for each casualty or theft event involving personal use property.

Property **A** _____

Property **B** _____

Property **C** _____

Property **D** _____

		Properties		
	A	**B**	**C**	**D**
2 Cost or other basis of each property **2**	00	00	00	00
3 Insurance or other reimbursement (whether or not you filed a claim) (see instructions) **3**	00	00	00	00
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**	00	00	00	00
5 Fair market value **before** casualty or theft **5**	00	00	00	00
6 Fair market value **after** casualty or theft **6**	00	00	00	00
7 Subtract line 6 from line 5 .... **7**	00	00	00	00
8 Enter the **smaller** of line 2 or line 7 .... **8**	00	00	00	00
9 Subtract line 3 from line 8. If zero or less, enter -0- **9**	00	00	00	00

10 Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	00
11 Enter $100	**11**	00
12 Subtract line 11 from line 10. If zero or less; enter -0-	**12**	00
Caution: Use only one Form AR4684 for lines 13 through 18.		
13 Add the amounts on line 12 of all Forms AR4684	**13**	00
14 Add the amounts on line 4 of all Forms AR4684	**14**	00
Caution: See instructions before completing line 15.		
15 • If line 14 is **more** than line 13, enter the difference here and on Form AR1000D accordingly. **Do not** complete the rest of this section. • 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 -0- here and go to line 16.	**15**	00
16 Add lines 14 and 15. Subtract the result from line 13	**16**	00
17 Enter 10% of your adjusted gross income from Form AR1000F / AR1000NR, line 25. Estates and trusts, see instructions	**17**	00
18 Subtract line 17 from line 16. If zero or less, enter -0-. Also enter the result on AR3, line 18. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	00

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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.

Property **A**_____

Property **B**_____

Property **C**_____

Property **D**_____

		Properties		
	A	**B**	**C**	**D**
20 Cost or adjusted basis of each property. **20**	00	00	00	00
21 Insurance or other reimbursement (whether or not you filed a claim). See instructions for line 3. .... **21**	00	00	00	00
Note: If line 20 is **more** than line 21, skip line 22.				
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**	00	00	00	00
23 Fair market value **before** casualty or theft. **23**	00	00	00	00
24 Fair market value **after** casualty or theft. **24**	00	00	00	00
25 Subtract line 24 from line 23. .... **25**	00	00	00	00
26 Enter the **smaller** of line 20 or line 25. .... **26**	00	00	00	00
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**	00	00	00	00

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34 (see instructions). .... **28** | 00

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

(a) Identify casualty or theft	(b) Losses from casualties or thefts		(c) Gains from casualties or thefts includible in income
	(i) Trade, business, rental, or royalty property	**(ii)** Income-producing and employee property	

Casualty or Theft of Property Held One Year or Less

	(b)(i)	(b)(ii)	(c)
29 _____	00	00	00
_____	00	00	00
30 Totals. Add the amounts on line 29. .... **30**	00	00	00

31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on federal Form 4797, line 14. If federal Form 4797 is not otherwise required, see instructions. .... **31** | 00

32 Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on AR3, line 28, and enter the amount from property used as an employee on AR3, line 21. Estates and trusts, partnerships, and S corporations, see instructions. .... **32** | 00

Casualty or Theft of Property Held More Than One Year

	(b)(i)	(b)(ii)	(c)
33 Casualty or theft gains from federal Form 4797, line 32. .... **33**			00
34 _____	00	00	00
_____	00	00	00
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii). **35**	00	00	

36 Total gains. Add lines 33 and 34, column (c). .... **36** | 00

37 Add amounts on line 35, columns (b)(i) and (b)(ii). .... **37** | 00

38 If the loss on line 37 is **more** than the gain on line 36:

a Combine line 35, column (b)(i) and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the note below. All others, enter this amount on federal Form 4797, line 14. If federal Form 4797 is not otherwise required, see instructions. .... **38a** | 00

b Enter the amount from line 35, column (b)(ii) here. Individuals, enter the amount from income-producing property on AR3, line 28, and enter the amount from property used as an employee on AR3, line 21. Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the note below. ...... **38b** | 00

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 see the note below. All others, enter this amount on federal Form 4797, line 3. .... **39** | 00

Note: Partnerships and S corporations, enter the amount from line 38a, 38b, or line 39 on Form AR K-1, line 10a and/or 10b.