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Casualties and Thefts

Department of the Treasury
Internal Revenue Service

► Go to 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.

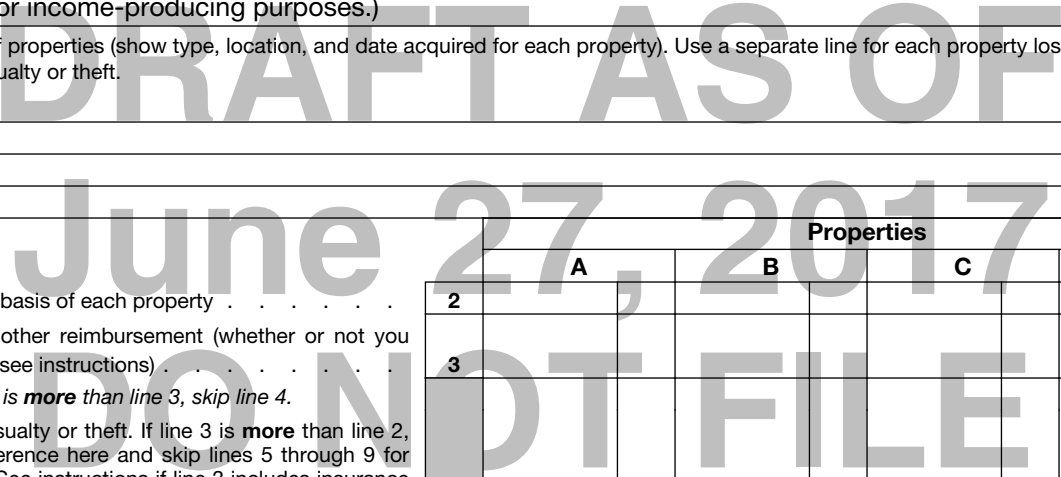
Name(s) shown on tax return

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
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 after casualty or theft					6
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-					9
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					12
Caution: 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 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 equal to line 13, enter -0- here. Do not complete the rest of this section.					15
16 If line 14 is less 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

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side.

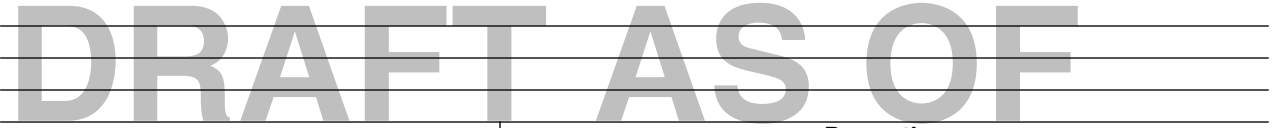
Identifying number

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



- 20 Cost or adjusted basis of each property
21 Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3.
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.
23 Fair market value before casualty or theft
24 Fair market value after casualty or theft
25 Subtract line 24 from line 23
26 Enter the smaller of line 20 or line 25
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-

Table with columns A, B, C, D and rows 20-27 for casualty or theft details.

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 Casualty or Theft of Property Held One Year or Less, rows 29-32.

Casualty or Theft of Property Held More Than One Year

Table for Casualty or Theft of Property Held More Than One Year, rows 33-39.

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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

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 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (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 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 0.95 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:

Name(s) shown on tax return

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SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (See instructions.)**Part I Election Statement**

By providing all of the information below and attaching this Section D to a return or amended return for the preceding tax year which takes advantage of the disaster loss deduction, you hereby elect, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 52 Provide the name or a description of the federally declared disaster. _____
- 53 Provide the date or dates (mm/dd/yyyy) of the loss or losses that arose from the federally declared disaster. _____
- 54 Specify the address, including the city or town, county or parish, state and ZIP code where the damaged or destroyed property was located at the time of the disaster. _____

Part II Revocation of Prior Election

By providing all of the information below and attaching this Section D to an amended return for the preceding tax year which eliminates the previous disaster loss deduction, you hereby revoke a prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster that occurred in a federally declared disaster area and was sustained in the disaster year on your tax return for the preceding tax year.

- 55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed. _____
- 56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions and note that new rules went into effect on October 13, 2016.) _____
- 57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund which you received and which resulted from the prior election (which you are now revoking). _____