

4684 Casualty & Theft Losses

▶ NAME _____ DATE _____

You can claim the amount of Casualty & Theft Loss as a deduction on your tax return if the following conditions are met:

- The casualty or theft loss of property must be the result of a sudden, unexpected or unusual event.
- You must be able to support your claim by providing the type of casualty (such as a home burglary, fire, etc.).
- You must be able to prove that the loss was the direct result of the casualty and theft and that you owned the property lost.
- If there was insurance, you must file a timely insurance claim.

The loss must exceed 10% of your adjusted gross income (AGI). You can find your AGI on your form 1040, line 11.

To help you tabulate your losses, please enter the necessary information below and send it back to us.

We will calculate your approximate loss.

1. DESCRIPTION OF ITEM LOST:	2. COST BASIS* OF ITEM LOST	3. INSURANCE REIMBURSEMENT	4. LEAVE BLANK	5. FAIR MARKET VALUE (FMV) BEFORE LOSS	6. FMV AFTER LOSS
A					
B					
C					
D					
E					
F					
G					
H					
I					
J					
K					
L					
M					
N					

***Cost Basis** is your original cost or if inherited, the fair market value (FMV) at date of death.