



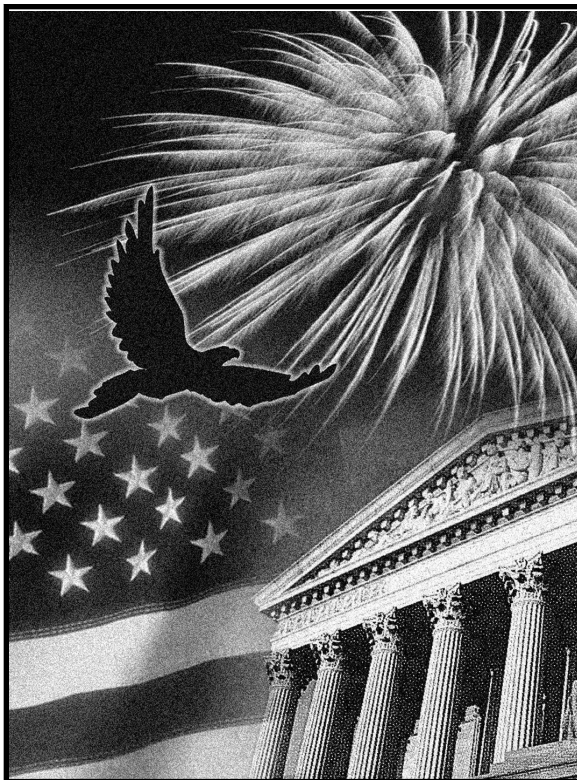
Department
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**Internal
Revenue
Service**

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Casualty, Disaster, and Theft Loss Workbook

(Personal-Use Property)



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What's New

Future developments. The IRS has created a page on IRS.gov for information about Publication 584, at www.irs.gov/pub584. Information about any future developments affecting Publication 584 (such as legislation enacted after we release it) will be posted on that page.

Introduction

This workbook is designed to help you figure your loss on personal-use property in the event of a disaster, casualty, or theft. It contains schedules to help you figure the loss to your main home, its contents, and your motor vehicles. However, these schedules are for your information only. You must complete Form 4684, Casualties and Thefts, to report your loss.

How To Use This Workbook

You can use this workbook by following these five steps.

1. Read Publication 547 to learn about the tax rules for casualties, disasters, and thefts.
2. Know the definitions of cost or other basis and fair market value, discussed later.
3. Fill out Schedules 1 through 20.
4. Read the instructions for Form 4684.
5. Fill out Form 4684 using the information you entered in Schedules 1 through 20.

Use the chart below to find out how to use Schedules 1 through 19 to fill out Form 4684.

Take what's in each row of...	And enter it on Form 4684...
Column 1	Line 1
Column 2	Line 2
Column 3	Line 3
Column 4	Line 4
Column 5	Line 5
Column 6	Line 6
Column 7	Line 7
Column 8	Line 8
Column 9	Line 9

Losses

Generally, you may deduct losses to your home, household goods, and motor vehicles on your federal income tax return. However, you may not deduct a casualty or theft loss that is covered by insurance unless you filed a timely insurance claim for reimbursement. Any reimbursement you receive will reduce the loss. If you did not file an insurance claim, you may deduct only the part of the loss that was not covered by insurance.

Amount of loss. You figure the amount of your loss using the following steps.

1. Determine your cost or other basis in the property before the casualty or theft.

- Determine the decrease in fair market value (FMV) of the property as a result of the casualty or theft. (The decrease in FMV is the difference between the property's value immediately before and immediately after the casualty or theft.)
- From the smaller of the amounts you determined in (1) and (2), subtract any insurance or other reimbursement you received or expect to receive.

Apply the deduction limits, discussed later, to determine the amount of your deductible loss.

Cost or other basis. Cost or other basis usually means original cost plus improvements. If you did not acquire the property by purchasing it, your basis is determined as discussed in Publication 551, Basis of Assets. If you inherited the property from someone who died in 2010, and the executor of the decedent's estate made the election to file Form 8939, refer to the information provided by the executor or see Publication 4895, Tax Treatment of Property Acquired From a Decedent Dying in 2010.

Fair market value. FMV is the price for which you could sell your property to a willing buyer, when neither of you has to sell or buy and both of you know all the relevant facts. When filling out Schedules 1 through 20, you need to know the FMV of the property immediately before and immediately after the disaster, casualty, or theft.

Separate computations. Generally, if a single casualty or theft involves more than one item of property, you must figure the loss on each item separately. Then combine the losses to determine the total loss from that casualty or theft.

Exception for personal-use real property. In figuring a casualty loss on personal-use real property, the entire property (including any improvements, such as buildings, trees, and shrubs) is treated as one item. Figure the loss using the smaller of the following.

- The decrease in FMV of the entire property.
- The adjusted basis of the entire property.

Deduction limits. After you have figured the amount of your loss, as discussed earlier, you must figure how much of the loss you can deduct. You do this on Form 4684, section A. If the loss was to property for your personal use or your family's, there are two limits on the amount you can deduct for your casualty or theft loss.

- You must reduce each casualty or theft loss by \$100 (\$100 rule).
- You must further reduce the total of all your losses by 10% of your adjusted gross income (10% rule).

More information. For more information about the deduction limits, see Publication 547.

When your loss is deductible. You can generally deduct a casualty or disaster area loss only in the tax year in which the casualty or disaster occurred. You can generally deduct a theft loss only in the year you discovered your property was stolen. However, you can choose

to deduct disaster area losses on your return for the year immediately before the year of the disaster if the President has declared your area a federal disaster area. For details, see *Disaster Area Losses* in Publication 547.

Comments and Suggestions

We welcome your comments about this publication and your suggestions for future editions.

You can write to us at the following address:

Internal Revenue Service
Individual Forms and Publications Branch
SE:W:CAR:MP:T:I
1111 Constitution Ave. NW, IR-6526
Washington, DC 20224

We respond to many letters by telephone. Therefore, it would be helpful if you would include your daytime phone number, including the area code, in your correspondence.

You can email us at taxforms@irs.gov. Please put "Publications Comment" on the subject line. You can also send us comments from www.irs.gov/formspubs. Select "Comment on Tax Forms and Publications" under "Information about."

Although we cannot respond individually to each comment received, we do appreciate your feedback and will consider your comments as we revise our tax products.

Ordering forms and publications. Visit www.irs.gov/formspubs/ to download forms and publications, call 1-800-829-3676, or write to the address below and receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Tax questions. If you have a tax question, check the information available on IRS.gov or call 1-800-829-1040. We cannot answer tax questions sent to either of the above addresses.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Free help with your return. Free help in preparing your return is available nationwide from IRS-certified volunteers. The Volunteer Income Tax Assistance (VITA) program is designed to help low-moderate income taxpayers and the Tax Counseling for the Elderly (TCE) program is designed to assist taxpayers age 60 and older with their tax returns. Most VITA and TCE sites offer free electronic filing and all volunteers will let you know about credits and deductions you may be entitled to claim. To find the

nearest VITA or TCE site, visit IRS.gov or call 1-800-906-9887 or 1-800-829-1040.

As part of the TCE program, AARP offers the Tax-Aide counseling program. To find the nearest AARP Tax-Aide site, call 1-888-227-7669 or visit AARP's website at www.aarp.org/money/taxaide.

For more information on these programs, go to IRS.gov and enter keyword "VITA" in the upper right-hand corner.



Internet. You can access the IRS website at IRS.gov 24 hours a day, 7 days a week to:

- E-file your return. Find out about commercial tax preparation and e-file services available free to eligible taxpayers.
- Check the status of your 2011 refund. Go to IRS.gov and click on *Where's My Refund*. Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, including talking tax forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- Use the online Internal Revenue Code, regulations, or other official guidance.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using the withholding calculator online at www.irs.gov/individuals.
- Determine if Form 6251 must be filed by using our Alternative Minimum Tax (AMT) Assistant available online at www.irs.gov/individuals.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.



Phone. Many services are available by phone.

- Ordering forms, instructions, and publications.** Call 1-800-TAX-FORM (1-800-829-3676) to order current-year forms, instructions, and publications, and prior-year forms and instructions. You should receive your order within 10 days.
- Asking tax questions.** Call the IRS with your tax questions at 1-800-829-1040.
- Solving problems.** You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.

- **TTY/TDD equipment.** If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- **TeleTax topics.** Call 1-800-829-4477 to listen to pre-recorded messages covering various tax topics.
- **Refund information.** To check the status of your 2011 refund, call 1-800-829-1954 or 1-800-829-4477 (automated refund information 24 hours a day, 7 days a week). Wait at least 72 hours after the IRS acknowledges receipt of your e-filed return, or 3 to 4 weeks after mailing a paper return. If you filed Form 8379 with your return, wait 14 weeks (11 weeks if you filed electronically). Have your 2011 tax return available so you can provide your social security number, your filing status, and the exact whole dollar amount of your refund. If you check the status of your refund and are not given the date it will be issued, please wait until the next week before checking back.
- **Other refund information.** To check the status of a prior-year refund or amended return refund, call 1-800-829-1040.

Evaluating the quality of our telephone services. To ensure IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to listen in on or record random telephone calls. Another is to ask some callers to complete a short survey at the end of the call.



Walk-in. Many products and services are available on a walk-in basis.

- **Products.** You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- **Services.** You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you are more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary—just walk in. If you prefer, you can

call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. If you have an ongoing, complex tax account problem or a special need, such as a disability, an appointment can be requested. All other issues will be handled without an appointment. To find the number of your local office, go to www.irs.gov/localcontacts or look in the phone book under *United States Government, Internal Revenue Service*.



Mail. You can send your order for forms, instructions, and publications to the address below. You should receive a response within 10 days after your request is received.

Internal Revenue Service
1201 N. Mitsubishi Motorway
Bloomington, IL 61705-6613

Taxpayer Advocate Service. The Taxpayer Advocate Service (TAS) is your voice at the IRS. Our job is to ensure that every taxpayer is treated fairly, and that you know and understand your rights. We offer free help to guide you through the often-confusing process of resolving tax problems that you haven't been able to solve on your own. Remember, the worst thing you can do is nothing at all.

TAS can help if you can't resolve your problem with the IRS and:

- Your problem is causing financial difficulties for you, your family, or your business.
- You face (or your business is facing) an immediate threat of adverse action.
- You have tried repeatedly to contact the IRS but no one has responded, or the IRS has not responded to you by the date promised.

If you qualify for our help, we'll do everything we can to get your problem resolved. You will be assigned to one advocate who will be with you at every turn. We have offices in every state, the District of Columbia, and Puerto Rico. Although TAS is independent within the IRS, our advocates know how to work with the IRS to get your problems resolved. And our services are always free.

As a taxpayer, you have rights that the IRS must abide by in its dealings with you. Our tax toolkit at www.TaxpayerAdvocate.irs.gov can help you understand these rights.

If you think TAS might be able to help you, call your local advocate, whose number is in your phone book and on our website at www.irs.gov/advocate. You can also call our toll-free number at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

TAS also handles large-scale or systemic problems that affect many taxpayers. If you know of one of these broad issues, please report it to us through our Systemic Advocacy Management System at www.irs.gov/advocate.

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Free tax services. Publication 910, *IRS Guide to Free Tax Services*, is your guide to IRS services and resources. Learn about free tax information from the IRS, including publications, services, and education and assistance programs. The publication also has an index of over 100 TeleTax topics (recorded tax information) you can listen to on the telephone. The majority of the information and services listed in this publication are available to you free of charge. If there is a fee associated with a resource or service, it is listed in the publication.

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DVD for tax products. You can order Publication 1796, *IRS Tax Products DVD*, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions.
- Tax Topics from the IRS telephone response system.
- Internal Revenue Code—Title 26 of the U.S. Code.
- Links to other Internet based Tax Research Materials.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.
- Two releases during the year.
 - The first release will ship the beginning of January 2012.
 - The final release will ship the beginning of March 2012.

Purchase the DVD from National Technical Information Service (NTIS) at www.irs.gov/cdor-ders for \$30 (no handling fee) or call 1-877-233-6767 toll free to buy the DVD for \$30 (plus a \$6 handling fee).

Schedule 1. **Entrance Hall**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Example:								
Chair	350.00	200.00	.00	275.00	.00	275.00	275.00	75.00
Clock	90.00	.00	.00	60.00	.00	60.00	60.00	60.00
Chair								
Clock								
Curtains								
Draperies								
Lamp								
Mirror								
Picture								
Rug								
Table								
Umbrella stand								
Wall fixture								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 2. Living Room

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ₂ column (3))
Accessories								
Blinds								
Bookcase								
Book								
Chair								
Chest								
Clock								
Coffee table								
Curtains								
Desk								
Draperies								
Fireplace hardware								
Lamp								
Magazine rack								
Mirror								
Piano								
Picture								
Pillow								
Radio								
Rug & pad								
Shades								
Shutters								
Sofa								
Stereo								
Television								
Wall fixture								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 3. Dining Room

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Buffet								
Chair								
China cabinet								
Chinaware								
Crystal								
Curtains								
Draperies								
Glassware								
Mirror								
Picture								
Rug & pad								
Silver flatware								
Silver tea set								
Silver items								
Table								
Tea cart								
Wall fixture								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 4. **Kitchen**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Blender								
Broiler								
Canned goods								
Can opener								
Clock								
Coffee maker								
Curtains								
Cutlery								
Dishes								
Dishwasher								
Food processor								
Freezer								
Frozen food								
Glassware								
Ice crusher								
Microwave oven								
Mixer								
Pots and pans								
Radio								
Refrigerator								
Stove								
Table and chairs								
Telephone								
Toaster								
Trash compactor								
Utensils								
Wall accessory								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 5. Den

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bookcase								
Book								
CD player								
Chair								
Computer								
Clock								
Curtains								
Desk								
Draperies								
DVD player								
Lamp								
Mirror								
Picture								
Pillow								
Radio								
CDs/Records								
Rug & pad								
Telephone								
Sofa								
Stereo								
Table								
Television								
VCR								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 6. Bedrooms

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bed cover								
Bed								
Bedside table								
Bureau								
Chair								
Chest								
Clock								
Clothes hamper								
Desk								
Dresser								
Jewelry box								
Lamp								
Linens								
Mirror								
Picture								
Radio								
Rug & pad								
Telephone								
Television								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 7. **Bathrooms**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bath mat								
Clothes hamper								
Curtains								
Hair dryer								
Linens								
Mirror								
Picture								
Razor								
Scale								
Towel rack								
Wall fixture								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 8. Recreation Room

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Billiard table								
Book								
Card table								
CD player								
Chair								
Clock								
Curtains								
DVD player								
Game								
Lamp								
Picture								
Ping Pong table								
Pool table								
Radio								
CDs/Records								
Rug & pad								
Sofa								
Stereo								
Table								
Television								
VCR								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 10. **Garage**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bicycle								
Garden hose								
Garden tool								
Hedge								
Ladder								
Lawn mower								
Snow blower								
Sprayer								
Spreader								
Tiller								
Tool								
Wheelbarrow								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 11. Sporting Equipment

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Boat & motor								
Camera								
Camping equipment								
Field glasses								
Fishing tackle								
Golf clubs								
Gun								
Lawn game								
Projector								
Tennis racket								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 12. Men's Clothing

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Belt								
Boots								
Gloves								
Handkerchief								
Hat								
Overcoat								
Raincoat								
Shirt								
Shoes								
Shorts								
Slacks								
Socks								
Sport jacket								
Suit								
Sweater								
Tie								
Underwear								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 13. Women's Clothing

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Belt								
Blouse								
Boots								
Coat								
Dress								
Fur								
Gloves								
Hat								
Hosiery								
Jacket								
Lingerie								
Scarf								
Shirt								
Shoes								
Skirt								
Slacks								
Suit								
Sweater								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 14. Children's Clothing

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Blouse								
Boots								
Coat								
Dress								
Gloves								
Hat								
Shirt								
Shoes								
Skirt								
Slacks								
Socks								
Sport jacket								
Stockings								
Suit								
Sweater								
Underwear								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 16. **Electrical Appliances**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Air conditioner								
Blanket								
Dehumidifier								
Fan								
Floor polisher								
Grill								
Heating pad								
Humidifier								
Sewing machine								
Sun lamp								
Vacuum cleaner								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
² If zero or less, enter -0-.

Schedule 17. Linens

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Bath mat								
Bedsheet								
Bedspread								
Blanket								
Comforter								
Mattress pad								
Napkins								
Pillow								
Pillowcase								
Placemat								
Quilt								
Tablecloth								
Towel								
Washcloth								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 18. **Miscellaneous**

(1) Item	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))
Barbeque								
Lawn furniture								
Musical instrument								
Outdoor shed								
Picnic set								
Porch furniture								
Sport equipment								
Swing set								
Toy								

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 19. Motor Vehicles

(1) Vehicle (year, make and model)	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7)	(9) Casualty/Theft loss (column (8) minus ² column (3))

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

² If zero or less, enter -0-.

Schedule 20. Home (Excluding Contents)

Note. If you used the entire property as your home, fill out only column (a). If you used part of the property as your home and part of it for business or to produce rental income, you must allocate the entries on lines 2-9 between the personal part (column (a)) and the business/rental part (column (b)).			
	Description of property (Show location and date acquired.)	(a) Personal Part	(b) Business/ Rental Part
1.	_____		
2.	Cost or other (adjusted) basis of property (from Worksheet A)		
3.	Insurance or other reimbursement Note. If line 2 is more than line 3, skip line 4. If line 3 is more than line 2, you exclude gain, and the gain is more than you can exclude, see the instructions for line 3 in the Instructions for Form 4684 for the amount to enter.		
4.	Gain from casualty. If line 3 is more than line 2, enter the difference here and skip lines 5 through 9. But see Next below line 9.		
5.	Fair market value before casualty		
6.	Fair market value after casualty		
7.	Decrease in fair market value. Subtract line 6 from line 5.		
8.	Enter the smaller of line 2 or line 7 Note for business/rental part. If the property was totally destroyed by casualty, enter on line 8, column (b) the amount from line 2, column (b).		
9.	Subtract line 3 from line 8. If zero or less, enter -0-.		
Next: Transfer the entries from line 1 and lines 2-9, column (a), above to the corresponding lines on Form 4684, Section A. Transfer the entries from line 1 and lines 2-9, column (b), to the corresponding lines on Form 4684, Section B.			



Caution. See the Worksheet A Instructions before you use this worksheet.

	(a) Personal Part	(b) Business/ Rental Part
1. Enter the purchase price of the home damaged or destroyed. (If you filed Form 2119 when you originally acquired that home to postpone gain on the sale of a previous home before May 7, 1997, enter the adjusted basis of the new home from that Form 2119.)	1.	_____
2. Seller paid points for home bought after 1990. Do not include any seller-paid points you already subtracted to arrive at the amount entered on line 1	2.	_____
3. Subtract line 2 from line 1	3.	_____
4. Settlement fees or closing costs. (See <i>Settlement costs</i> in Publication 551.) If line 1 includes the adjusted basis of the new home from Form 2119, skip lines 4a-4g and 5; go to line 6.		
a. Abstract and recording fees	4a.	_____
b. Legal fees (including fees for title search and preparing documents)	4b.	_____
c. Survey fees	4c.	_____
d. Title insurance	4d.	_____
e. Transfer or stamp taxes	4e.	_____
f. Amounts that the seller owed that you agreed to pay (back taxes or interest, recording or mortgage fees, and sales commissions)	4f.	_____
g. Other	4g.	_____
5. Add lines 4a through 4g	5.	_____
6. Cost of additions and improvements. (See <i>Increases to Basis</i> in Publication 551.) Do not include any additions and improvements included on line 1	6.	_____
7. Special tax assessments paid for local improvements, such as streets and sidewalks	7.	_____
8. Other increases to basis	8.	_____
9. Add lines 3, 5, 6, 7, and 8	9.	_____
10. Depreciation allowed or allowable, related to the business use or rental of the home	10.	0
11. Other decreases to basis (See <i>Decreases to Basis</i> in Publication 551.)	11.	_____
12. Add lines 10 and 11	12.	_____
13. Cost or other (adjusted) basis of home damaged or destroyed. Subtract line 12 from line 9. Enter here and on Schedule 20, line 2	13.	_____



If you use *Worksheet A* to figure the cost or other (adjusted) basis of your home, follow these instructions. DO NOT use this worksheet to determine your basis if you acquired an interest in your home from a decedent who died in 2010 and whose executor filed Form 8939.

IF...		THEN...
you inherited your home from a decedent who died either before or after 2010 or from a decedent who died in 2010 and whose executor did not file Form 8939.	1	skip lines 1–4 of the worksheet.
	2	find your basis using the rules under <i>Inherited Property</i> in Publication 551. Enter this amount on line 5 of the worksheet.
	3	fill out lines 6–13 of the worksheet.
you received your home as a gift	1	read <i>Property Received as a Gift</i> in Publication 551 and enter on lines 1 and 3 of the worksheet either the donor's adjusted basis or the home's fair market value at the time of the gift, whichever is appropriate.
	2	if you can add any federal gift tax to your basis, enter that amount on line 5 of the worksheet.
	3	fill out the rest of the worksheet.
you received your home as a trade for other property	1	enter on line 1 of the worksheet the fair market value of the other property at the time of the trade. (But if you received your home as a trade for your previous home before May 7, 1997, and had a gain on the trade that you postponed using Form 2119, enter on line 1 of the worksheet the adjusted basis of the new home from that Form 2119.)
	2	fill out the rest of the worksheet.
you built your home	1	add the purchase price of the land and the cost of building the home. Enter that total on line 1 of the worksheet. (However, if you filed a Form 2119 to postpone gain on the sale of a previous home before May 7, 1997, enter on line 1 of the worksheet the adjusted basis of the new home from that Form 2119.)
	2	fill out the rest of the worksheet.
you received your home from your spouse after July 18, 1984	1	skip lines 1–4 of the worksheet.
	2	enter on line 5 of the worksheet your spouse's cost or other (adjusted) basis in the home just before you received it.
	3	fill out lines 6–13 of the worksheet, making adjustments to basis only for events after the transfer.
you owned a home jointly with your spouse, who transferred his or her interest in the home to you after July 18, 1984		fill out one worksheet, making adjustments to basis for events both before and after the transfer.
you received your home from your spouse before July 19, 1984	1	skip lines 1–4 of the worksheet.
	2	enter on line 5 of the worksheet the home's fair market value at the time you received it.
	3	fill out lines 6–13 of the worksheet, making adjustments to basis only for events after the transfer.
you owned a home jointly with your spouse, and your spouse transferred his or her interest in the home to you before July 19, 1984	1	fill out a worksheet, lines 1–13, making adjustments to basis only for events before the transfer.
	2	multiply the amount on line 13 of that worksheet by 50% (0.50) to get the adjusted basis of your half-interest at the time of the transfer.
	3	multiply the fair market value of the home at the time of the transfer by 50% (0.50). Generally, this is the basis of the half-interest that your spouse owned.
	4	add the amounts from steps 2 and 3 and enter the total on line 5 of a second worksheet.
	5	complete lines 6–13 of the second worksheet, making adjustments to basis only for events after the transfer.
you owned your home jointly with a nonspouse	1	fill out lines 1–13 of the worksheet.
	2	multiply the amount on line 13 by your percentage of ownership to get the adjusted basis of your part-interest.



IF...		THEN...
you owned your home jointly with your spouse who died before 2010 and before the casualty	1	fill out a worksheet, lines 1–13, including adjustments to basis only for events before your spouse's death.
	2	multiply the amount on line 13 of that worksheet by 50% (0.50) to get the adjusted basis of your half-interest on the date of death.
	3	figure the basis for the half-interest owned by your spouse. This is one-half of the fair market value on the date of death (or later alternate valuation used for estate or inheritance tax). (The basis in your half will remain one-half of the adjusted basis determined in step 2.)
	4	add the amounts from steps 2 and 3 and enter the total on line 5 of a second worksheet.
	5	complete lines 6–13 of the second worksheet, making adjustments to basis only for events after your spouse's death.
you owned your home jointly with your spouse who died before 2010 and before the casualty, and your permanent legal home is in a community property state	1	skip lines 1–4 of the worksheet.
	2	enter the amount of your basis on line 5 of the worksheet. Generally, this is the fair market value of the home at the time of death. (But see <i>Community Property</i> in Publication 551 for special rules.)
	3	fill out lines 6–13 of the worksheet, making adjustments to basis only for events after your spouse's death.
you owned your home jointly with a nonspouse who died before 2010 and before the casualty	1	fill out lines 1–13 of the worksheet, including adjustments to basis only for events before the co-owner's death.
	2	multiply the amount on line 13 by your percentage of ownership to get the adjusted basis of your part-interest on the date of death.
	3	multiply the fair market value on the date of death (or later alternate valuation used for estate or inheritance tax) by the co-owner's percentage of ownership. This is the basis for the co-owner's part-interest.
	4	add the amounts from steps 2 and 3 and enter the total on line 5 of a second worksheet.
	5	complete lines 6–13 of the second worksheet, including adjustments to basis only for events after the co-owner's death.
your home was ever damaged as a result of a prior casualty	1	on line 8 of the worksheet, enter any amounts you spent to restore the home to its condition before the prior casualty.
	2	on line 11 enter: any insurance reimbursements you received (or expect to receive) for the prior loss, and any deductible casualty losses from prior years not covered by insurance.
the person who sold you your home paid points on your loan and you bought your home after 1990 but before April 4, 1994.		on line 2 enter the seller-paid points only if you deducted them as home mortgage interest in the year paid (unless you used the seller-paid points to reduce the amount on line 1).
the person who sold you your home paid points on your loan and you bought your home after April 3, 1994		on line 2 enter the seller-paid points even if you did not deduct them (unless you used the seller-paid points to reduce the amount on line 1).
you used part of the property as your home and part of it for business or to produce rental income		you must allocate the entries on Worksheet A between the personal part (column (a)) and the business/rental part (column (b)).
none of these items apply		fill out the entire worksheet.