



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 .....  | 00         | 00 | 00 | 00 |
| 3   | Insurance or other reimbursement (whether or not you filed a claim) (see instructions) .....  | 00         | 00 | 00 | 00 |
| <b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.   |   |            |    |    |    |
| 4   | 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 .....  | 00         | 00 | 00 | 00 |
| 5   | Fair market value <b>before</b> casualty or theft .....   | 00         | 00 | 00 | 00 |
| 6   | Fair market value <b>after</b> casualty or theft .....  | 00         | 00 | 00 | 00 |
| 7   | Subtract line 6 from line 5 .....   | 00         | 00 | 00 | 00 |
| 8   | Enter the <b>smaller</b> of line 2 or line 7 .....  | 00         | 00 | 00 | 00 |
| 9   | Subtract line 3 from line 8. If zero or less, enter -0- .....   | 00         | 00 | 00 | 00 |
| 10  | Casualty or theft loss. Add the amounts on line 9 in columns A through D .....  |            |    |    | 00 |
| 11  | Enter \$100 .....   |            |    |    | 00 |
| 12  | Subtract line 11 from line 10. If zero or less; enter -0- .....   |            |    |    | 00 |
| <b>Caution:</b> Use only one Form AR4684 for lines 13 through 18. |   |            |    |    |    |
| 13  | Add the amounts on line 12 of all Forms AR4684 .....  |            |    |    | 00 |
| 14  | Add the amounts on line 4 of all Forms AR4684 .....   |            |    |    | 00 |
| <b>Caution:</b> See instructions before completing line 15.       |   |            |    |    |    |
| 15  | <ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and adjust on Form AR1000D accordingly. <b>Do not</b> complete the rest of this section.</li> <li>• If line 14 is equal to line 13, enter -0- here. Do not complete the rest of this section.</li> <li>• If line 14 is less than line 13, enter -0- here and go to line 16.</li> </ul> |            |    |    | 00 |
| 16  | Add lines 14 and 15. Subtract the result from line 13 .....   |            |    |    | 00 |
| 17  | Enter 10% of your adjusted gross income from Form AR1000F / AR1000NR, line 26. Estates and trusts, see instructions .....   |            |    |    | 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 .....  |            |    |    | 00 |

**Note:** If you have business and income-producing property for which casualty or theft gain or loss occurred, please attach a statement to report amounts. Enter the amount from Income-producing property on AR3, Line 27. Report Income-producing property used as an employee on AR3, Line 21. Any other gains or losses from business and income-producing property are to be reported on AR1000F/AR1000NR, Line 15. Amounts reported must be in accordance to ACA 26-51-424.