



**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 |
| <p>Note: If line 2 is more than line 3, skip line 4.</p> | | | | | | |
| 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 |
| <p>Caution: Use only one Form AR4684 for lines 13 through 18.</p> | | | | | | |
| 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 |
| <p>Caution: See instructions before completing line 15.</p> | | | | | | |
| 15 | <ul style="list-style-type: none"> • 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 |



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

Table with columns A, B, C, D and rows 20-28 for calculating casualty or theft loss.

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

Table for Summary of Gains and Losses, including rows 29-32.

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

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.