

ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

| Prim | ary's legal name | | | Primary's social se | ecurity nu | umber | |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------|----------|---------------------|------------|-------|--|
| or b | CTION A - Personal Use Property (Use this section to usiness or for income-producing purposes. If reporting this section.) | | | | | | |
| 1 | Description of properties (show type, location, and date acquired for the same casualty or theft. You must use a separate Form AR4684 property. | | | | | | |
| | Property A | | | | | | |
| | Property B | | | | | | |
| | Property C | | | | | | |
| | Property D | | | | | | |
| | Tropony 2 | | Prop | operties | | | |
| | | Α | В | С | \top | D | |
| 2 | Cost or other basis of each property 2 | 00 | 00 | 10 | 0 | 00 | |
| 3 | Insurance or other reimbursement (whether or not you filed a claim) (see instructions) | 00 | 00 | | 00 | 00 | |
| | 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 | 00 | 00 | | 10 | 00 | |
| 5 | Fair market value before casualty or theft | 00 | 00 | | 0 | 00 | |
| 6 | Fair market value after casualty or theft | 00 | 00 | 0 | 0 | 00 | |
| 7 | Subtract line 6 from line 5 | 00 | 00 | 0 | 0 | 00 | |
| 8 | Enter the smaller of line 2 or line 7 | 00 | 00 | 0 | 0 | 00 | |
| 9 | Subtract line 3 from line 8. If zero or less, enter -0 | 00 | 00 | 0 | 0 | 00 | |
| 10 | Casualty or theft loss. Add the amounts on line 9 in columns A through | gh D | | 10 | ο | 00 | |
| 11 | Enter \$100 | 1' | 1 | 00 | | | |
| 12 | Subtract line 11 from line 10. If zero or less; enter -0 | | | 12 | 2 | 00 | |
| | Caution: Use only one Form AR4684 for lines 13 through 18. | | | | | | |
| 13 | Add the amounts on line 12 of all Forms AR4684 | | | | 3 | 00 | |
| 14 | Add the amounts on line 4 of all Forms AR4684 | | | 14 | 4 | 00 | |
| | Caution: See instructions before completing line 15. | _ | | | | | |
| 15 | • If line 14 is more than line 13, enter the difference here and on Forr accordingly. Do not complete the rest of this section. | m AR1000D | | 4 | _ | 00 | |
| | • If line 14 is equal to line 13, enter -0- here. Do not complete the res | 19 | ' | 100 | | | |
| | • If line 14 is less than line 13, enter -0- here and go to line 16. | | | | | | |
| 16 | Add lines 14 and 15. Subtract the result from line 13 | | | 10 | 6 | 00 | |
| 17 | Enter 10% of your adjusted gross income from Form AR1000F / AR1 | e instructions 1 | 7 | 00 | | | |
| 18 | Subtract line 17 from line 16. If zero or less, enter -0 Also enter the | , | | | | | |
| | result on the "Other deductions" line of your tax return | | | 18 | 8 | 00 | |



| SEC | TION B - Business and Income-Producing Pro | pperty | | | | | | | | | |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------|-----------------------------------------|-------------------------------------------------------|----------------------|----------------------------------------------------|----------------|--|--|--|--|
| | t I: Casualty or Theft Gain or Loss (Use a separate F | <u> </u> | 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 damaged from the same casualty or theft. | | | | | | | | | | | |
| | Property A | | | | | | | | | | |
| | Property B | | | | | | | | | | |
| | Property C | | | | | | | | | | |
| | Property D | | | D | | | | | | | |
| | | <u> </u> | Properties | | | _ | | | | | |
| | | <u> </u> | A | В | С | _ | D | | | | |
| 20 | Cost or adjusted basis of each property. | . 20 | 00 | 0 | 0 | 00 | 00 | | | | |
| 21 | Insurance or other reimbursement (whether or not you filed a claim). See instructions for line 3. | . 21 | 00 | 0 | 0 | 00 | 00 | | | | |
| | 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. | . 22 | 00 | 0. | 0 | 00 | 00 | | | | |
| 23 | Fair market value before casualty or theft | | 00 | 0 | n | 00 | 00 | | | | |
| | Fair market value after casualty or theft. | | 00 | 0 | | 00 | 00 | | | | |
| 25 | Subtract line 24 from line 23. | | 00 | 0 | | 00 | 00 | | | | |
| 26 | Enter the smaller of line 20 or line 25. | | 00 | 0 | | 00 | 00 | | | | |
| | 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 | . 27 | 00 | 0 | 0 | 00 | 00 | | | | |
| 28 | Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 or line 34 (see instructions) | | | | | | | | | | |
| Par | II: Summary of Gains and Losses (from separate P | arts I) | | . , | casualties or thefts | s | (c) Gains from | | | | |
| | (a) Identify casualty or theft | | | (i) Trade, business rental, or royalty property | producing and | (ii) Income- producing and employee property | | | | | |
| | Casualty or The | ft of Prop | perty Held One | Year or Less | <u> </u> | | | | | | |
| 29 | | | | 0 | | 00 | 00 | | | | |
| | | | | 0 | | 00 | 00 | | | | |
| 30 | Totals. Add the amounts on line 29. | | | | - 1 | 00 | 00 | | | | |
| 31 | Combine line 30, columns (b)(i) and (c). Enter the net gain c 4797 is not otherwise required, see instructions | 31 | 00 | | | | | | | | |
| 32 | Enter the amount from line 30, column (b)(ii) here. Individuals, enter the amount from income-producing property on AR3, line 28, and enter the amount from property used as an employee on AR3, line 21. Estates and trusts, partnerships, and S corporations, see instructions. | | | | | | | | | | |
| | Casualty or Theft | | | | | | | | | | |
| 33 | Casualty or theft gains from federal Form 4797, line 32 | | | | | 33 | 00 | | | | |
| 34 | | | | 0 | 0 | 00 | 00 | | | | |
| | | | | 0 | | 00 | 00 | | | | |
| 35 | Total losses. Add amounts on line 34, columns (b)(i) and (b) | | | | • | 00 | | | | | |
| 36 | Total gains. Add lines 33 and 34, column (c) | | | | | | 00 | | | | |
| 37 | Add amounts on line 35, columns (b)(i) and (b)(ii) | | | | | 37 | 00 | | | | |
| 38 a | If the loss on line 37 is more than the gain on line 36: Combine line 35, column (b)(i) and line 36, and enter the ne see the note below. All others, enter this amount on federal required, see instructions. | ot otherwise 3 | 8a | 00 | | | | | | | |
| b | Enter the amount from line 35, column (b)(ii) here. Individua on AR3, line 28, and enter the amount from property used a enter on the "Other deductions" line of your tax return. Partn | s an empl | oyee on AR3, lin | e 21. Estates and t | rusts, | 88b | 00 | | | | |
| 39 | If the loss on line 37 is less than or equal to the gain on line Partnerships see the note below. All others, enter this amount | 36, comb | oine lines 36 and eral Form 4797, li | 37 and enter here. ne 3 | | 39 | 00 | | | | |

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.