



**ARKANSAS INDIVIDUAL INCOME TAX  
CASUALTIES AND THEFTS**

Name(s) shown on tax return	Identifying number
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**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 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	00	00	00
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions) .....	3	00	00	00	00	00	00	00
<p><b>Note:</b> If line 2 is <b>more</b> than line 3, skip line 4.</p>									
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 .....	4	00	00	00	00	00	00	00
5	Fair market value <b>before</b> casualty or theft .....	5	00	00	00	00	00	00	00
6	Fair market value <b>after</b> casualty or theft .....	6	00	00	00	00	00	00	00
7	Subtract line 6 from line 5 .....	7	00	00	00	00	00	00	00
8	Enter the <b>smaller</b> of line 2 or line 7 .....	8	00	00	00	00	00	00	00
9	Subtract line 3 from line 8. If zero or less, enter -0- .....	9	00	00	00	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 (\$500 if qualified disaster loss rules apply; see instructions) .....	11							00
12	Subtract line 11 from line 10. If zero or less; enter -0- .....	12							00
<p><b>Caution:</b> Use only one Form AR4684 for lines 13 through 18.</p>									
13	Add the amounts on line 12 of <b>all</b> Forms AR4684 .....	13							00
14	Add the amounts on line 4 of <b>all</b> Forms AR4684 .....	14							00
<p><b>Caution:</b> See instructions before completing line 15.</p>									
15	<ul style="list-style-type: none"> <li>• If line 14 is <b>more</b> than line 13, enter the difference here and on Schedule D. <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 <b>less</b> than line 13, and you have no qualified disaster losses subject to the \$500 reduction on line 11 on any Form(s) AR4684, enter -0- here and go to line 16. If you have qualified disaster losses subject to the \$500 reduction, subtract line 14 from line 12 of the Form(s) AR4684 reporting those losses. If the result is zero or less, see instructions. Otherwise, enter that result here and on AR3, line 27. If you claim the standard deduction, also include on AR3, line 27, the amount of your standard deduction (see the instructions for Form AR3). Do not complete the rest of this section if <b>all</b> of your casualty or theft losses are subject to the \$500 reduction.</li> </ul>	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 26. 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.)

Table with 4 columns (A, B, C, D) and rows 19-28. Row 19: Description of properties. Rows 20-26: Cost, insurance, gain, and market value. Row 27: Net gain/loss. Row 28: Total casualty or theft loss.

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

Table with 3 columns: (a) Identify casualty or theft, (b) Losses from casualties or thefts, (c) Gains from casualties or thefts. Rows 29-32: Summary of gains and losses for property held one year or less.

Casualty or Theft of Property Held More Than One Year

Table with 3 columns: (a) Identify casualty or theft, (b) Losses from casualties or thefts, (c) Gains from casualties or thefts. Rows 33-39: Summary of gains and losses for property held more than one year.