

## ARKANSAS INDIVIDUAL INCOME TAX CASUALTIES AND THEFTS

Nam	e(s) shown on tax return	Identi	Identifying number			
or b	CTION A - Personal Use Property (Use this section to usiness or for income-producing purposes. If reporting ore completing 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 A					
	Property B					
	Property C					
	Property D Properties					
	<u> </u>	Α	В	С	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)	00	00	00	00	
	Note: If line 2 is more than line 3, skip line 4.	00	00	100	00	
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 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 throug	1111		100	00	
11	Enter \$100 (\$500 if qualified disaster loss rules apply; see instruction				00	
12	Subtract line 11 from line 10. If zero or less; enter -0				00	
	Caution: Use only one Form AR4684 for lines 13 through 18.					
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	
	Caution: See instructions before completing line 15.	_				
15	• If line 14 is more than line 13, enter the difference here and on Sche complete the rest of this section.	dule D. <b>Do not</b>				
	• If line 14 is equal to line 13, enter -0- here. Do not complete the resi	t of this section.				
	• If line 14 is less than line 13, and you have no qualified disaster los	•				
	\$500 reduction on line 11 on any Form(s) AR4684, enter -0- here are you have qualified disaster losses subject to the \$500 reduction, subject to the section of the section		<b>&gt;</b>	15	00	
	line 12 of the Form(s) AR4684 reporting those losses. If the result is		•			
	instructions. Otherwise, enter that result here and on AR3, line 27					
	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 all of your casualty or theft losses are subject to the \$500					
4.0				40		
16 17	Add lines 14 and 15. Subtract the result from line 13  Enter 10% of your adjusted gross income from Form AR1000F / AR10				00	
18	Subtract line 17 from line 16. If zero or less, enter -0 Also enter the r				100	
	result on the "Other deductions" line of your tax return	,	,		00	



	TION B - Business and Income-Producing Property		da a a a constituir de la constituir de	<b>.</b> t \					
Pai			-	· ·					
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								
			erties						
		Α	В	С	D				
20	Cost or adjusted basis of each property 20	00	00	00	00				
21	Insurance or other reimbursement (whether or not you								
	filed a claim). See instructions for line 3 21	00	00	00	00				
	Note: If line 20 is more than line 21, skip line 22.								
22	Gain from casualty or theft. If line 21 is <b>more</b> 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	00	00	00				
23	Fair market value before casualty or theft	00	00	00	00				
24	Fair market value after casualty or theft	00	00	00	00				
25	Subtract line 24 from line 23	00	00	00	00				
26		100	00	00	00				
	<b>Note:</b> If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.								
		00	00						
27	Subtract line 21 from line 26. If zero or less, enter -0		00		00				
20 Pai				asualties or thefts	00				
a	(i) Trade, business, (ii) Income				(c) Gains from casualties or thefts				
	(a) Identify casualty or theft		rental, or royalty producing an		includible in income				
	Casualty or Theft of Pro	operty Held On	property	employee property					
	Casualty of Their of Fig	sperty field Of	( 00)	( [00)	00				
29			( 00)	,	00				
30	Totals. Add the amounts on line 29	30		·	00				
31	Combine line 30, columns (b)(i) and (c). Enter the net gain or (lo			, , ,	00				
•	not otherwise required, see instructions		00						
32	Enter the amount from line 30, column (b)(ii) here, Individuals, enter the	amount from incom	e-producing property	on AR3, line 27,					
	and enter the amount from property used as an employee on AR3, line			•					
	Casualty or Theft of Prop				00				
33	Casualty or theft gains from Form 4797, line 32		( 00)	33 ( 00)	00				
34			( 00)		00				
35	Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii)	35			100				
36	Total gains. Add lines 33 and 34, column (c)				00				
37	Add amounts on line 35, columns (b)(i) and (b)(ii)				00				
38	If the loss on line 37 is <b>more</b> than the gain on line 36:								
	Combine line 35, column (b)(i) and line 36, and enter the net gain	n or (loss) here. Pa	artnerships (except e	lecting large					
	partnerships) and S corporations, see the note below. All others								
	4797 is not otherwise required, see instructions.				00				
b	Enter the amount from line 35, column (b)(ii) here. Individuals, er AR3, line 27, and enter the amount from property used as an em								
	the "Other deductions" line of your tax return. Partnerships (exce	•							
	see the note below. Electing large partnerships, enter on Form 1				00				
39	If the loss on line 37 is <b>less</b> than or <b>equal</b> to the gain on line 36, co			•					
	(except electing large partnerships), see the note below. All other	ne 3 <b>39</b>							
	Note: Partnerships, enter the amount from line 38a, 38b, or line 39 on								