



2025 Schedule M1CAT, Casualty and Theft

Do not complete Schedule M1CAT if you completed federal Form 4684 to report a net gain from a casualty or theft on your federal income tax return.

FIRST NAME, INITXXXXX YOUR LAST NAMEXXXXXXXXXXXXXXXXXXXXX 112233333  
Your First Name and Initial Last Name Social Security Number

1 Description of properties, including the type, location, and date acquired for each property. Use a separate line for each property lost or damaged from the same casualty or theft event. You must file a separate Schedule M1CAT for each casualty or theft event involving personal property.

Property A PROPERTY A DESCRIPTIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Property B PROPERTY B DESCRIPTIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Property C PROPERTY C DESCRIPTIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  
Property D PROPERTY D DESCRIPTIONXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

|    |                                                                                                                                                                                                            | Property A | Property B | Property C | Property D |
|----|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|------------|------------|------------|
| 2  | Cost or other basis (see instructions) . . . . .                                                                                                                                                           | 123456789  | 123456789  | 123456789  | 12345678   |
| 3  | Insurance or other reimbursement, whether or not you filed a claim (see instructions) <b>Note:</b> If line 2 is more than line 3, skip line 4 . . . . .                                                    | 12345678   | 12345678   | 12345678   | 12345678   |
| 4  | Gain from casualty or theft. Subtract line 2 from line 3 and skip lines 5 through 9 for that column . . . . .                                                                                              | 12345678   | 12345678   | 12345678   | 12345678   |
| 5  | Fair market value <b>before</b> casualty or theft. . . . .                                                                                                                                                 | 12345678   | 12345678   | 12345678   | 12345678   |
| 6  | Fair market value <b>after</b> casualty or theft. . . . .                                                                                                                                                  | 12345678   | 12345678   | 12345678   | 12345678   |
| 7  | Subtract line 6 from line 5 . . . . .                                                                                                                                                                      | 12345678   | 12345678   | 12345678   | 12345678   |
| 8  | Enter the smaller of line 2 or line 7 . . . . .                                                                                                                                                            | 1234678    | 1234678    | 1234678    | 12345678   |
| 9  | Subtract line 3 from line 8. If zero or less, enter 0 . . . . .                                                                                                                                            | 12345678   | 12345678   | 12345678   | 12345678   |
| 10 | Casualty or theft loss. Add the amounts on line 9 for Properties A through D . . . . . (see instructions if you are filing multiple schedules for the same event)                                          |            |            |            | 12345678   |
| 11 | Enter \$100 . . . . .                                                                                                                                                                                      |            |            |            | \$100      |
| 12 | See instructions before completing line 12. Subtract line 11 from line 10. If zero or less, enter 0. . . . .                                                                                               |            |            |            | 12345678   |
| 13 | If you had one casualty or theft event, enter the amount from line 12<br>If you had more than one event, see instructions . . . . .                                                                        |            |            |            | 12345678   |
| 14 | Add the amounts on line 4 of all Schedules M1CAT you are filing . . . . .                                                                                                                                  |            |            |            | 12345678   |
| 15 | If line 14 is greater than or equal to line 13, enter the difference here. <b>STOP HERE</b> and see instructions.<br>If line 14 is <b>less</b> than line 13, enter 0 here and continue to line 16. . . . . |            |            |            | 12345678   |
| 16 | Add lines 14 and 15. . . . .                                                                                                                                                                               |            |            |            | 12345678   |
| 17 | Subtract line 16 from line 13 . . . . .                                                                                                                                                                    |            |            |            | 12345678   |
| 18 | Enter the amount from line 1 of Form M1 . . . . .                                                                                                                                                          |            |            |            | 12345678   |
| 19 | Multiply line 18 by 10% (.10) . . . . .                                                                                                                                                                    |            |            |            | 12345678   |
| 20 | Subtract line 19 from line 17. If the result is zero or less, enter 0. Enter the result on line 19 of Schedule M1SA . . .                                                                                  |            |            |            | 12345678   |