



2026 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) Note: 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 before casualty or theft.	12345678	12345678	12345678	12345678
6	Fair market value after 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 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. STOP HERE and see instructions. If line 14 is less 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% (0.10)				12345678
20	Subtract line 19 from line 17. If the result is zero or less, enter 0. Enter the result on line 22 of Schedule M1SA . . .				12345678