URGENT MESSAGE TO

U.S. President, Congress & Constituents

The richest family in America needs your urgent intervention to stop a criminal conspiracy inside of the Internal Revenue Service (IRS) hiding all its Multi-Trillion Estate Taxation impeding them the donation of billions to the American Charities, including the ones located at your State.

A $100 Million compensation per fiscal year is available for all private helping parties; like bankers, attorneys, lobbyists, accountants, public relations firms and the general public.

For more information write at:
info@eblm.us

Estate of Basilio Lopez Martin

WWW.EBLM.US

Click here to see the public awareness campaign at the White House

Department of the Treasury

Internal Revenue Service

Publication 584-B
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Business Casualty, Disaster, and Theft Loss Workbook

Get forms and other information faster and easier by:

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Introduction

This workbook is designed to help you figure your loss on business and income-producing property in the event of a disaster, casualty, or theft. It contains schedules to help you figure the loss to your office furniture and fixtures, information systems, motor vehicles, office supplies, buildings, and equipment. These schedules, however, are for your information only. You must complete Form 4684, Casualties and Thefts, to report your loss.

How To Use This Workbook

You can use this workbook by following these five steps.

1. Read Publication 547 to learn about the tax rules for casualties, disasters, and thefts.
2. Know the definitions of adjusted basis and fair market value, discussed below.
3. Fill out Schedules 1 through 6.
4. Read the instructions for Form 4684.
5. Fill out Form 4684 using the information you entered in Schedules 1 through 6.

Use the chart below to find out how to use Schedules 1 through 6 to fill out Form 4684.

Take what's in...	And enter it on Form 4684...
Column 1	Line 22
Column 2	Line 22
Column 3	Line 22
Column 4	Line 23
Column 5	Line 24
Column 6	Line 26
Column 7	Line 27
Column 8	Line 28
Column 9	Line 29
Column 10	Line 30

Adjusted basis. Adjusted basis usually means original cost plus improvements, minus depreciation allowed or allowable (including any section 179 expense deduction), amortization, depletion, etc. If you did not acquire the property by purchasing it, your basis is determined as discussed in Publication 551, Basis of Assets.

Fair market value. Fair market value is the price for which you could sell your property to a willing buyer, when neither of you has to sell or buy and both of you know all the relevant facts. When filling out Schedules 1 through 6, you need to know the fair market value of the property immediately before and immediately after the disaster or casualty.

Deduction limits. If your casualty or theft loss involved a home you used for business or rented out, your deductible loss may be limited. See the instructions for Section B of Form 4684. If the casualty or theft loss involved property used in a passive activity, see Form 8582, Passive Activity Loss Limitations, and its instructions.

The casualty and theft loss deduction for employee property, when added to your job ex-

penses and most other miscellaneous itemized deductions on Schedule A (Form 1040), must be reduced by 2% of your adjusted gross income. Employee property is property used in performing services as an employee.

How To Get Tax Help

You can get help with unresolved tax issues, order free publications and forms, ask tax questions, and get information from the IRS in several ways. By selecting the method that is best for you, you will have quick and easy access to tax help.

Contacting your Taxpayer Advocate. If you have attempted to deal with an IRS problem unsuccessfully, you should contact your Taxpayer Advocate.

The Taxpayer Advocate independently represents your interests and concerns within the IRS by protecting your rights and resolving problems that have not been fixed through normal channels. While Taxpayer Advocates cannot change the tax law or make a technical tax decision, they can clear up problems that resulted from previous contacts and ensure that your case is given a complete and impartial review.

To contact your Taxpayer Advocate:

- Call the Taxpayer Advocate toll free at 1-877-777-4778.
- Call, write, or fax the Taxpayer Advocate office in your area.
- Call 1-800-829-4059 if you are a TTY/TDD user.
- Visit *www.irs.gov/advocate*.

For more information, see Publication 1546, How To Get Help With Unresolved Tax Problems (now available in Chinese, Korean, Russian, and Vietnamese, in addition to English and Spanish).

Free tax services. To find out what services are available, get Publication 910, IRS Guide to Free Tax Services. It contains a list of free tax publications and an index of tax topics. It also describes other free tax information services, including tax education and assistance programs and a list of TeleTax topics.

Internet. You can access the IRS website 24 hours a day, 7 days a week, at *www.irs.gov* to:

- *E-file* your return. Find out about commercial tax preparation and *e-file* services available free to eligible taxpayers.
- Check the status of your 2005 refund. Click on *Where's My Refund*. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.
- Download forms, instructions, and publications.
- Order IRS products online.
- Research your tax questions online.
- Search publications online by topic or keyword.
- View Internal Revenue Bulletins (IRBs) published in the last few years.
- Figure your withholding allowances using our Form W-4 calculator.
- Sign up to receive local and national tax news by email.
- Get information on starting and operating a small business.

Phone. Many services are available by phone.

- *Ordering forms, instructions, and publications.* Call 1-800-829-3676 to order current-year forms, instructions, and publications and prior-year forms and instructions. You should receive your order within 10 days.
- *Asking tax questions.* Call the IRS with your tax questions at 1-800-829-1040.
- *Solving problems.* You can get face-to-face help solving tax problems every business day in IRS Taxpayer Assistance Centers. An employee can explain IRS letters, request adjustments to your account, or help you set up a payment plan. Call your local Taxpayer Assistance Center for an appointment. To find the number, go to *www.irs.gov/localcontacts* or look in the phone book under *United States Government, Internal Revenue Service*.
- *TTY/TDD equipment.* If you have access to TTY/TDD equipment, call 1-800-829-4059 to ask tax questions or to order forms and publications.
- *TeleTax topics.* Call 1-800-829-4477 and press 2 to listen to pre-recorded messages covering various tax topics.
- *Refund information.* If you would like to check the status of your 2005 refund, call 1-800-829-4477 and press 1 for automated refund information or call 1-800-829-1954. Be sure to wait at least 6 weeks from the date you filed your return (3 weeks if you filed electronically). Have your 2005 tax return available because you will need to know your social security number, your filing status, and the exact whole dollar amount of your refund.

Evaluating the quality of our telephone services. To ensure that IRS representatives give accurate, courteous, and professional answers, we use several methods to evaluate the quality of our telephone services. One method is for a second IRS representative to sometimes listen in on or record telephone calls. Another is to ask some callers to complete a short survey at the end of the call.

Walk-in. Many products and services are available on a walk-in basis.

- *Products.* You can walk in to many post offices, libraries, and IRS offices to pick up certain forms, instructions, and publications. Some IRS offices, libraries, grocery stores, copy centers, city and county government offices, credit unions, and office supply stores have a collection of products available to print from a CD-ROM or photocopy from reproducible proofs. Also, some IRS offices and libraries have the Internal Revenue Code, regulations, Internal Revenue Bulletins, and Cumulative Bulletins available for research purposes.
- *Services.* You can walk in to your local Taxpayer Assistance Center every business day for personal, face-to-face tax help. An employee can explain IRS letters, request adjustments to your tax account, or help you set up a payment plan. If you need to resolve a tax problem, have questions about how the tax law applies to your individual tax return, or you're more comfortable talking with someone in person, visit your local Taxpayer Assistance Center where you can spread out your records and talk with an IRS representative face-to-face. No appointment is necessary, but if you prefer, you can call your local Center and leave a message requesting an appointment to resolve a tax account issue. A representative will call you back within 2 business days to schedule an in-person appointment at your convenience. To find the number, go to *www.irs.gov/localcontacts* or look in the phone book under *United States Government, Internal Revenue Service*.

Mail. You can send your order for forms, instructions, and publications to the address below. You should receive your order within 10 days after your request is received.

National Distribution Center
P.O. Box 8903
Bloomington, IL 61702-8903

CD-ROM for tax products. You can order Publication 1796, IRS Tax Products CD-ROM, and obtain:

- A CD that is released twice so you have the latest products. The first release ships in late December and the final release ships in late February.
- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax law frequently asked questions (FAQs).
- Tax Topics from the IRS telephone response system.
- Fill-in, print, and save features for most tax forms.
- Internal Revenue Bulletins.
- Toll-free and email technical support.

Buy the CD-ROM from National Technical Information Service (NTIS) at *www.irs.gov/cdorders* for $25 (no handling fee) or call 1-877-233-6767 toll free to buy the CD-ROM for $25 (plus a $5 handling fee).

Schedule 1. **Office Furniture and Fixtures**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimburse-ment and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Bookcases									
Books									
Chairs									
Desks									
File cabinets									
Lamps									
Partitions									
Sofas									
Tables									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).

Schedule 2. **Information Systems**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimbursement and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Computers									
Disc drives									
Disc files									
Fax machines									
Keyboards									
Magnetic tape feeds									
Modems									
Monitors									
Mouse									
Optical character readers									
Printers									
Scanners									
Software									
Surge protectors									
Tape cassettes									
Tape drives									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).

Schedule 3. **Motor Vehicles**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimburse-ment and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Automobiles									
Tractor units (over the road)									
Trailers and trailer-mounted containers									
Trucks									
Vans									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).

Schedule 4. **Office Supplies**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimbursement and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Calendars									
Correction fluid									
Envelopes									
File folders									
Glue									
Hole punchers									
Paper									
Paperclips									
Pencils									
Pens									
Rulers									
Scissors									
Stamp pads									
Staplers									
Staples									
Tape									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).

Schedule 5. **Building, Components, and Land**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimbursement and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Air conditioning units									
Building									
Bushes									
Central air conditioning									
Fans									
Fence									
Generators									
Heating system									
Heating units									
Landscaping									
Lighting systems									
Plumbing systems									
Roof									
Wall-to-wall carpet									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).

Schedule 6. **Equipment**

(1) Item	(2) No. of items	(3) Date acquired	(4) Cost or adjusted basis	(5) Insurance or other reimbursement and any salvage value[1]	(6) Fair market value before casualty or theft	(7) Fair market value after casualty or theft	(8) Decrease in fair market value	(9) Smaller of column (4) or column (8)[2]	(10) Casualty/ Theft Loss (Column (9) minus column (5))
Accounting machines									
Calculators									
Clocks									
Copiers									
Duplicating equipment									
DVDs									
Microwave ovens									
Paper shredders									
Radios									
Safes									
Telephones									
Televisions									
Typewriters									

[1]If column (5) is greater than column (4), you have a gain. Skip columns (6) through (10).
[2]If the property was completely destroyed or stolen, enter in column (9) the amount from column (4).