



2023 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.

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 B _____

Property C _____

Property D _____

	Property A	Property B	Property C	Property D
2 Cost or other basis (see instructions)				
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				
4 Gain from casualty or theft. Subtract line 2 from line 3 and skip lines 5 through 9 for that column				
5 Fair market value before casualty or theft.				
6 Fair market value after casualty or theft.				
7 Subtract line 6 from line 5				
8 Enter the smaller of line 2 or line 7				
9 Subtract line 3 from line 8. If zero or less, enter 0				
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)				
11 Enter \$100				
12 See instructions before completing line 12. Subtract line 11 from line 10. If zero or less, enter 0.				
13 If you had one casualty or theft event, enter the amount from line 12 If you had more than one event, see instructions				
14 Add the amounts on line 4 of all Schedules M1CAT you are filing				
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.				
16 Add lines 14 and 15.				
17 Subtract line 16 from line 13				
18 Enter the amount from line 1 of Form M1				
19 Multiply line 18 by 10% (.10)				
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				

\$100

