(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Item	Cost or other basis	Insurance or other reimbursement	Gain from casualty or theft ¹	Fair market value before casualty	Fair market value after casualty	Column (5) minus column (6)	Smaller of column (2) or column (7) ²	Casualty/Theft Loss (column (8) minus column (3)) ³
Example								
Bookcase	250.00	50.00	.00	150.00	.00	150.00	250.00	200.00
Chair	695.00	375.00	.00	500.00	200.00	300.00	300.00	-0-
Desk	425.00	480.00	55.00					
Bookcase								
Book								
Chair								
Desk								
File cabinet								
Lamp								
Partition								
Sofa								
Table								

Schedule 1 Office Furniture and Fixtures

¹ If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item. ² If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).

³ If zero or less, enter -0-.