

Schedule 3. Motor Vehicles

(1) Vehicle (year, make, and model)	(2) Cost or other basis	(3) Insurance or other reimbursement	(4) Gain from casualty or theft ¹	(5) Fair market value before casualty	(6) Fair market value after casualty	(7) Column (5) minus column (6)	(8) Smaller of column (2) or column (7) ²	(9) Casualty/Theft Loss (column (8) minus column (3)) ³

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-.