(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Item	Cost or other basis	Insurance or other reimbursement	Gain from casualty or theft <sup>1</sup>	Fair market value before casualty	Fair market value after casualty	Column (5) minus column (6)	Smaller of column (2) or column (7) <sup>2</sup>	Casualty/Theft Loss (column (8) minus column (3)) <sup>3</sup>
Calendar								
Correction fluid								
Envelopes								
File folders								
Glue								
Hole puncher								
Paper								
Paperclips								
Pencils								
Pens								
Ruler								
Scissors								
Stamp pad								
Stapler								
Staples								
Таре								

## Schedule 4. Office Supplies

<sup>1</sup> If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.

<sup>2</sup> If the property was completely destroyed or stolen, enter in column (8) the amount from column (2).

<sup>3</sup> If zero or less, enter -0-.