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

(1) Item	(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]
Air conditioning unit								
Building								
Central air conditioning								
Fan								
Fence								
Generator								
Heating system								
Heating unit								
Landscaping								
Lighting system								
Plumbing system								
Roof								
Security System								
Wall-to-wall carpet								

[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-.