A publication of the
Louisiana Department of Revenue

Louisiana Louisiana Louisiana Tax Guide

R-1362 (9/08)

LDR
Louisiana Department of Revenue

Natural Disaster Claim for Refund of State Sales Taxes Paid

Must attach Forms R-1362S and R-1362D

Return completed form to:
Office Audit Division
Post Processing Unit
P.O. Box 91138
Baton Rouge, LA 70821-9138

Claimant's Name	DOB *(mm/dd/yyyy)*	Social Security Number
Spouse's Name	DOB *(mm/dd/yyyy)*	Spouse's Social Security Number

Mailing Address ☐ Check box to indicate address change	City	State	ZIP
Resident of Louisiana Since *(mm/yyyy)*	Telephone *(Daytime)*		

Location and Description of Destruction

Street Address *(including apartment number)*	City	ZIP

Parish	Date of Disaster *(mm/dd/yyyy)*	Name or Description of Disaster

Primary Cause of Destruction: ☐ Flood ☐ Wind ☐ Other _____	Type of Home: ☐ House ☐ Apartment/Condo ☐ Mobile Home

Area(s) of the home that received damage:

☐ Kitchen ☐ Living Room ☐ Dining Room ☐ Bedroom(s) *(how many rooms)* _____
☐ Breakfast Area ☐ Den ☐ Garage/Carport ☐ Bathroom(s) *(how many rooms)* _____
☐ Patio ☐ Outdoor Structure ☐ Other _____

Total Number of Areas that Received Damage

1	Total amount of unreimbursed property loss from Form R-1362S, Line 3.	$
2	Total amount of **state** sales tax requested to be refunded from Form R-1362S, Line 5.	$

Certified Statement of Natural Disaster Refund Claim

The above individual, being duly sworn, deposes and says that the following statement is true and correct, that he is entitled to the refund requested, and that he is not delinquent with the State of Louisiana in the payment of any state taxes.

The property described on the schedule was destroyed by a natural disaster in a "natural disaster area" so declared by the President of the United States. I hereby certify:

- That the destroyed property was held for personal use at my residence, was not owned by a business, partnership, or corporation, and was not otherwise used by any person for commercial purposes;
- That the property was movable, both at the time of its purchase and at the time of its destruction;
- That I paid the Louisiana state sales/use tax on my purchase of the destroyed property in the amounts now requested to be refunded, and that the property was not acquired by gift, purchased outside the state, or otherwise without payment by me of the Louisiana sales/use tax; and,
- That all expected and actual reimbursements from insurance and other sources have been included.

Natural disaster refund claims must be notarized to be processed. Filing or submitting false information or false representation on this refund claim may result in jail time of 5 years and/or fines up to $5,000 under Revised Statute 14:133.

SWORN TO AND SUBSCRIBED BEFORE ME THIS _____ day of _____, _____ year

Claimant's Name *(please print)*	Claimant's Signature
Spouse's Name *(please print)*	Spouse's Signature

Paid Preparer Name if other than taxpayer *(please print)*	Signature of Paid Preparer	Paid Preparer Telephone Number
Notary Name *(please print)*	Notary Signature	Notary Number

R-1362S (9/08)

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Natural Disaster Claim for Refund
Calculation of State Sales Tax Refund Due

Must be attached to Natural Disaster Claim for Refund of State Sales Taxes Paid – *Form R-1362*

Claimant's Name	Social Security Number
Spouse's Name	Spouse's Social Security Number
Name or Description of Disaster	Date of Disaster *(mm/dd/yyyy)*

Location Where Property was Destroyed

Street Address	City	Parish	State	ZIP

Calculation of State Sales Tax Refund Due

1	Total cost of destroyed property from attached Form(s) R-1362D	$
2	Reimbursement of destroyed property	
2a	Reimbursement from insurance – *actual or anticipated* ☐ Check box if destroyed property was not covered by insurance.	($)
2b	Reimbursement from employer or disaster relief agencies ☐ Check box if you were not reimbursed for destroyed property from employer or disaster relief agencies.	($)
2c	Total reimbursement – *Add Lines 2a and 2b.*	($)
3	Total unreimbursed property loss – *Subtract Line 2c from Line 1.*	$
4	State sales tax rate	4%
5	Total state sales tax refund due – *Multiply Line 3 by the sales tax rate on Line 4.*	$

R-1362D(9/08)

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Natural Disaster Claim for Refund
Schedule of Tangible Personal Property Destroyed by a Natural Disaster

Must be attached to Natural Disaster Claim for Refund of State Sales Taxes Paid – *Form R-1362*

Claimant's Name	Social Security Number
Spouse's Name	Spouse's Social Security Number

The following are examples of tangible personal property that would be eligible for the **state** sales tax refund:

1. Furniture, Rugs, Utensils, etc.
2. TV, Camera, Toys, Exercise Equipment, etc.
3. Clothing, Linens, etc.
4. Other Household Items *(Books, Decorations, Lawn Mowers, etc.)*

The following items are **not** eligible for state sales tax refunds:

1. Food
2. Real immovable property, such as houses, buildings, central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, hot tubs and spas, and wall-to-wall carpeting.
3. Titled assets such as automobiles or all terrain vehicles *(ATV)*.
4. Boats, water or snow skis, golfing or tennis equipment or other recreation equipment generally used away from the home.

To support your claim, attach a copy of the declaration page of your homeowner's or renter's insurance policy and a copy of the insurance adjuster's report that documents the damage and claim reimbursement amounts. If you did not have insurance, attach all available purchase receipts for the destroyed items and any documentation of reimbursement from FEMA or other disaster relief sources.

Description of Property Destroyed	Date of Purchase *(mm/dd/yyyy)*	Original Cost of Property	4% State Sales Tax Paid
Total Property Cost and State Sales Tax Paid			

If more space is needed, additional copies of this form may be used.

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Louisiana Department of Revenue

Natural Disaster Claim For Refund

Instructions for Forms R-1362, R-1362S, and R-1362D

Louisiana residents whose property was destroyed by a natural disaster in a parish that has been declared by the President of the United States to be eligible for federal assistance may be entitled to a refund of the state sales tax paid on the destroyed property if the loss was not fully reimbursed by insurance or otherwise as authorized by Revised Statute 47:315.1.

To be eligible for a sales tax refund, a resident's loss must meet the following criteria:

- The loss was suffered by a Louisiana resident on property used in or about the individual's home, apartment, or homestead. Property owned by corporations, partnerships, or any type of business does not qualify for a sales tax refund.
- The destroyed property must have been movable at the time of its purchase and at the time of its destruction. Examples are clothing, furniture, television, etc.
- The resident must have paid Louisiana state sales tax on the purchase of the destroyed property. Property purchased in another state with no Louisiana sales taxes paid to the vendor and no consumer use tax paid directly to the state of Louisiana on its importation, or property received as a gift are not eligible for the sales tax refund.

The refund amount will be equal to the state sales taxes paid (4%) on the original purchase of the destroyed property and not on the purchase of the replacement property. A refund will not be issued on the portion of the loss that was reimbursed by insurance, disaster relief agencies, or otherwise.

All claims must be filed on or before December 31st of the third calendar year following the calendar year in which the property was destroyed.

How to File a Claim:

To file a claim, all three forms listed below must be completed and submitted along with supporting documentation (see the *"Proof of Property Loss Documentation"* section) to the Louisiana Department of Revenue.

- **R-1362,** Natural Disaster Claim for Refund of State Sales Taxes Paid
- **R-1362D**, Natural Disaster Claim for Refund – Schedule of Tangible Personal Property Destroyed by a Natural Disaster
- **R-1362S**, Natural Disaster Claim for Refund – Calculation of State Sales Tax Refund Due

The specific instructions for each form are included below.

Mail Claims to the Following Address:

Office Audit Division
Post Processing Unit
P.O. Box 91138
Baton Rouge, LA 70812-9138

Form R-1362 - *Natural Disaster Claim for Refund of State Sales Taxes Paid*

This form must be completed, notarized, and submitted with Form R-1362S, Form R-1362D, and all required documentation.

1. Claimant Name and Address Section
   - Include spouse information if claimant is married.
   - Use the check box to indicate mailing address changes.
2. Location and Description of Destruction Section
   - Describe how property was destroyed - indicate if property was destroyed due to flood waters, wind damage, etc
   - Mark the box for each area of the home that was destroyed. Fill in the number of bathrooms and number of bedrooms that had destruction and report the total number of areas that received damage.
   - Total amount of unreimbursed property loss is the amount reported on Form R-1362S, Line 3.
   - Total amount of state sales tax requested to be refunded is the amount reported on Form R-1362S, Line 5.
3. Certified Statement of Natural Disaster Refund Claim Section
   - If a paid preparer or someone other than the applicant completed the form, the preparer must sign the form and provide contact information.
   - This form must be notarized to be processed.
   - Filing or submitting false information or false representation on these refund claims may result in jail time of five years and/or fines up to $5,000 under Revised Statute 14:133.

Form R-1362D - Natural Disaster Claim for Refund – *Schedule of Tangible Personal Property Destroyed by a Natural Disaster*

1. Use multiple copies of the form as needed and total the amounts at the bottom of each page.
2. The following are examples of tangible personal property that is eligible for the state sales tax refund:
   - Furniture, Rugs, Utensils, etc.
   - Clothing, Linens, etc.
   - TV, Camera, Toys, Exercise Equipment, etc.
   - Other Household Items *(Books, Decorations, Lawn Mowers, etc.)*
3. The following items are not eligible for state sales tax refunds:
   - Food.
   - Real immovable property, such as houses, buildings, central heating and cooling systems, lighting fixtures, lavatories, dishwashers, water heaters, hot tubs and spas, and wall-to-wall carpeting.
   - Titled assets such as automobiles or all terrain vehicles *(ATV)*.
   - Boats, water or snow skis, golfing or tennis equipment, or other recreation equipment generally for use away from the home.
4. List each item of property destroyed during the natural disaster including the item's description, the date of purchase, the original cost, and the state sales tax paid.

Schedules of destroyed property used by insurance companies are acceptable, but the original cost of the item, not the replacement cost, and the date of purchase must be indicated on the schedule.

Form R-1362S, Natural Disaster Claim for Refund – *Calculation of State Sales Tax Refund Due*

Line 1 – Total cost of destroyed property from attached Form(s) R-1362D.

Line 2 – Reimbursement of destroyed property.

Line 2a – Reimbursement from insurance – *actual or anticipated. Check box if destroyed property was not covered by insurance.*

Line 2b – Reimbursement from employer or disaster relief agencies. *Check box if you were not reimbursed for destroyed property from employer or disaster relief agencies.*

Line 2c – Total reimbursement – *Add Lines 2a and 2b.*

Line 3 – Total unreimbursed property loss – *Subtract Line 2c from Line 1.*

Line 4 – State sales tax rate.

Line 5 – Total state sales tax refund due – *Multiply Line 3 by the sales tax rate on Line 4.*

Proof of Property Loss Documentation

Persons claiming a refund must present some evidence to show that they actually suffered the loss and report all expected and actual reimbursements from insurance or otherwise. This documentation should be attached to the claim form R-1362D:

- The declaration page of your homeowner's or renter's insurance policy and a copy of the insurance adjuster's report that documents the damage and claim reimbursement amounts.
- For those that did not have any insurance coverage, all available purchase receipts for the destroyed items and any documentation of reimbursement from FEMA or other disaster relief sources.

If the claimant is unable to provide documentation to document the property loss, the Secretary will make a reasonable estimate of the sales tax paid on the purchase of the tangible personal property that was destroyed based on income previously reported to the Louisiana Department of Revenue and other available information.

National Flood Insurance Program

DEPARTMENT OF HOMELAND SECURITY
FEDERAL EMERGENCY MANAGEMENT AGENCY

WORKSHEET - CONTENTS - PERSONAL PROPERTY

(See Privacy Act Statement and Paperwork Burden Disclosure Notice on reverse)

O.M.B. No. 1660-0005
Expires April 30, 2017

DATE OF REPORT

INSURED AND LOCATION	POLICY NO. FL	
ADJUSTING FIRM AND ADDRESS (ADJUSTER)	Adjuster's File No.	Date of Loss

1	2	3	4	5	6	7	8	9
Item	Description	Quantity	Age	Replacement Cost	Loss or Damage	Depreciation	A.C.V. Flood Loss	A.C.V. Wind Loss

FEMA Form 086-0-6 (04/14)

Privacy Act Statement

The information requested is necessary to process the subject loss. The authority to collect the information is Title 42, U.S. Code, Section 4001 to 4028. It is voluntary on your part to furnish the information. However, omission of an item may preclude processing of the form. The information will not be disclosed outside of the Federal Emergency Management Agency, except to the servicing agent, acting as the government's fiscal agent; to claims adjusters to enable them to confirm coverage and the location of insured property; to certain Federal, State, and Local Government agencies for determining eligibility for benefits and for verification of agencies for acquisition and relocation-related projects, consistent with the National Flood Insurance Program and consistent with the routine uses described in the program's system of record. Failure by you to provide some or all of the information may result in delay in processing or denial of this claim and/or application.

PAPERWORK BURDEN DISCLOSURE NOTICE

Public reporting burden for the collection of information titled Claims for National Flood Insurance Program (NFIP) is estimated to average 6 hours per response. The burden estimate includes the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and submitting these forms. You are not required to respond to this collection of information unless a currently valid OMB control number and expiration date is displayed in the upper right corner of the these forms. Send comments regarding the accuracy of the burden estimate and suggestions for reducing the burden to: Information Collections Management, Department of Homeland Security, Federal Emergency Management Agency, 500 C Street, S.W., Washington, DC 20472, Paperwork Reduction Project (1660-0005). **NOTE: Do not send your completed form to this address.**

FEMA Form No.	Title	Burden Hours
086-0-6	**Worksheet-Contents-Personal Property**	**2.5 Hours**
086-0-7	Worksheet-Building	2.5 Hours
086-0-8	Worksheet-Building (Cont'd)	1.0 Hours
086-0-9	Proof of Loss	.08 Hours
086-0-10	Increased Cost of Compliance	2.0 Hours
086-0-11	Notice of Loss	.07 Hours
086-0-12	Statement as to Full Cost to Repair or Replacement Cost Coverage, Subject to the Terms and Conditions of this Policy	.10 Hours
086-0-13	National Flood Insurance Program Preliminary Report	.07 Hours
086-0-14	National Flood Insurance Program Final Report	.07 Hours
086-0-15	National Flood Insurance Program Narrative Report	.08 Hours
086-0-16	Cause of Loss and Subrogation Report	1 Hour
086-0-17	Manufactured (Mobile) Home/Travel Trailer Worksheet	.50 Hours
086-0-18	Mobile Home/Travel Trailer Worksheet (Continued)	.25 Hours
086-0-19	Increased Cost of Compliance (ICC) Adjuster Report	.42 Hours
086-0-20	Adjuster Preliminary Damage Assessment	.25 Hours
086-0-21	Adjuster Certification Application	.25 Hours

Casualty Losses – Document List

Schedule 1. **Entrance Hall**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Example:								
Chair	350.00	200.00	.00	275.00	.00	275.00	275.00	75.00
Clock	90.00	.00	.00	60.00	.00	60.00	60.00	60.00
Chair								
Clock								
Curtains								
Draperies								
Lamp								
Mirror								
Picture								
Rug								
Table								
Umbrella stand								
Wall fixture								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 2. **Living Room**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Accessories								
Blinds								
Bookcase								
Book								
Chair								
Chest								
Clock								
Coffee table								
Curtains								
Desk								
Draperies								
Fireplace hardware								
Lamp								
Magazine rack								
Mirror								
Piano								
Picture								
Pillow								
Radio								
Rug & pad								
Shades								
Shutters								
Sofa								
Stereo								
Television								
Wall fixture								

[1] **If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.**
[2] **If zero or less, enter -0-.**

Schedule 3. **Dining Room**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Buffet								
Chair								
China cabinet								
Chinaware								
Crystal								
Curtains								
Draperies								
Glassware								
Mirror								
Picture								
Rug & pad								
Silver flatware								
Silver tea set								
Silver items								
Table								
Tea cart								
Wall fixture								

[1] **If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.**
[2] **If zero or less, enter -0-.**

Schedule 4. **Kitchen**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Blender								
Broiler								
Canned goods								
Can opener								
Clock								
Coffee maker								
Curtains								
Cutlery								
Dishes								
Dishwasher								
Food processor								
Freezer								
Frozen food								
Glassware								
Ice crusher								
Microwave oven								
Mixer								
Pots and pans								
Radio								
Refrigerator								
Stove								
Table and chairs								
Telephone								
Toaster								
Trash compactor								
Utensils								
Wall accessory								

[1] **If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.**
[2] **If zero or less, enter -0-.**

Schedule 5. **Den**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bookcase								
Book								
CD player								
Chair								
Computer								
Clock								
Curtains								
Desk								
Draperies								
DVD player								
Lamp								
Mirror								
Picture								
Pillow								
Radio								
CDs/Records								
Rug & pad								
Telephone								
Sofa								
Stereo								
Table								
Television								
VCR								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 6. **Bedrooms**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bed cover								
Bed								
Bedside table								
Bureau								
Chair								
Chest								
Clock								
Clothes hamper								
Desk								
Dresser								
Jewelry box								
Lamp								
Linens								
Mirror								
Picture								
Radio								
Rug & pad								
Telephone								
Television								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 7. **Bathrooms**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bath mat								
Clothes hamper								
Curtains								
Hair dryer								
Linens								
Mirror								
Picture								
Razor								
Scale								
Towel rack								
Wall fixture								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 8. **Recreation Room**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Billiard table								
Book								
Card table								
CD player								
Chair								
Clock								
Curtains								
DVD player								
Game								
Lamp								
Picture								
Ping Pong table								
Pool table								
Radio								
CDs/Records								
Rug & pad								
Sofa								
Stereo								
Table								
Television								
VCR								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 9. **Laundry and Basement**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Chair								
Dryer								
Electric iron								
Food freezer								
Ironing board								
Ladder								
Luggage								
Table								
Tool								
Tub								
Washing machine								
Work bench								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 10. **Garage**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bicycle								
Garden hose								
Garden tool								
Hedger								
Ladder								
Lawn mower								
Snow blower								
Sprayer								
Spreader								
Tiller								
Tool								
Wheelbarrow								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 11. **Sporting Equipment**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Boat & motor								
Camera								
Camping equipment								
Field glasses								
Fishing tackle								
Golf clubs								
Gun								
Lawn game								
Projector								
Tennis racket								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 12. **Men's Clothing**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Belt								
Boots								
Gloves								
Handkerchief								
Hat								
Overcoat								
Raincoat								
Shirt								
Shoes								
Shorts								
Slacks								
Socks								
Sport jacket								
Suit								
Sweater								
Tie								
Underwear								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 13. **Women's Clothing**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Belt								
Blouse								
Boots								
Coat								
Dress								
Fur								
Gloves								
Hat								
Hosiery								
Jacket								
Lingerie								
Scarf								
Shirt								
Shoes								
Skirt								
Slacks								
Suit								
Sweater								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 14. **Children's Clothing**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Blouse								
Boots								
Coat								
Dress								
Gloves								
Hat								
Shirt								
Shoes								
Skirt								
Slacks								
Socks								
Sport jacket								
Stockings								
Suit								
Sweater								
Underwear								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 15. **Jewelry**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bracelet								
Brooch								
Earrings								
Engagement ring								
Necklace								
Pin								
Ring								
Watch								
Wedding ring								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 16. **Electrical Appliances**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Air conditioner								
Blanket								
Dehumidifier								
Fan								
Floor polisher								
Grill								
Heating pad								
Humidifier								
Sewing machine								
Sun lamp								
Vacuum cleaner								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 17. **Linens**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Bath mat								
Bedsheet								
Bedspread								
Blanket								
Comforter								
Mattress pad								
Napkins								
Pillow								
Pillowcase								
Placemat								
Quilt								
Tablecloth								
Towel								
Washcloth								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 18. **Miscellaneous**

(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)	(9) Casualty/Theft loss (column (8) minus [2] column (3))
Barbeque								
Lawn furniture								
Musical instrument								
Outdoor shed								
Picnic set								
Porch furniture								
Sport equipment								
Swing set								
Toy								

[1] If column (3) is greater than column (2), enter the difference here and skip columns (5) through (9) for that item.
[2] If zero or less, enter -0-.

Schedule 19. **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)	(9) Casualty/Theft loss (column (8) minus [2] column (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 zero or less, enter -0-.