

Name(s) shown on tax return

Identifying number

SECTION C $\frac{1}{2}$ **Theft Loss Deduction for Ponzi-Type Investment Scheme Using the Procedures in Revenue Procedure 2009-20** (Complete this section in lieu of Appendix A in Revenue Procedure 2009-20. See instructions.)**Part I Computation of Deduction**

| | | | | | |
|-----------|--|-----------|--|--|--|
| 40 | Initial investment | 40 | | | |
| 41 | Subsequent investments (see instructions) | 41 | | | |
| 42 | Income reported on your tax returns for tax years prior to the discovery year (see instructions) | 42 | | | |
| 43 | Add lines 40, 41, and 42 | 43 | | | |
| 44 | Withdrawals for all years (see instructions) | 44 | | | |
| 45 | Subtract line 44 from line 43. This is your total qualified investment | 45 | | | |
| 46 | Enter .95 (95%) if you have no potential third-party recovery. Enter .75 (75%) if you have potential third-party recovery | 46 | | | |
| 47 | Multiply line 46 by line 45 | 47 | | | |
| 48 | Actual recovery | 48 | | | |
| 49 | Potential insurance/Securities Investor Protection Corporation (SIPC) recovery | 49 | | | |
| 50 | Add lines 48 and 49. This is your total recovery | 50 | | | |
| 51 | Subtract line 50 from line 47. This is your deductible theft loss. Include this amount on line 28. Do not complete lines 19-27 for this loss. Then complete Section B, Part II | 51 | | | |

Part II Required Statements and Declarations (See instructions.)

☒ I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20 from a specified fraudulent arrangement conducted by the following individual or entity.

Name of individual or entity _____

Taxpayer identification number (if known) _____

Address _____

☒ I have written documentation to support the amounts reported in Part I of this Section C.

☒ I am a qualified investor as defined in section 4.03 of Revenue Procedure 2009-20.

☒ I have determined the amount of my theft loss deduction using .95 on line 46 above. I declare that I have not pursued and do not intend to pursue any potential third-party recovery, as that term is defined in section 4.10 of Revenue Procedure 2009-20.

☒ I agree to comply with the conditions and agreements set forth in Revenue Procedure 2009-20 and this Section C.

☒ If I have already filed a return or amended return that does not satisfy the conditions in section 6.02 of Revenue Procedure 2009-20, I agree to all adjustments or actions that are necessary to comply with those conditions. The tax year(s) for which I filed the return(s) or amended return(s) and the date(s) on which they were filed are as follows: