

Name(s) shown on tax return

Identifying number

**SECTION C - 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 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (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 of Section B, Part I. 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.
- If I have determined the amount of my theft loss deduction using 0.95 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:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_