

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**

<b>40</b>	Initial investment . . . . .	<b>40</b>		
<b>41</b>	Subsequent investments (see instructions) . . . . .	<b>41</b>		
<b>42</b>	Income reported on your tax returns for tax years prior to the discovery year (see instructions) . . . . .	<b>42</b>		
<b>43</b>	Add lines 40, 41, and 42 . . . . .	<b>43</b>		
<b>44</b>	Withdrawals for all years (see instructions) . . . . .	<b>44</b>		
<b>45</b>	Subtract line 44 from line 43. This is your total qualified investment . . . . .	<b>45</b>		
<b>46</b>	Enter 0.95 (95%) if you have no potential third-party recovery. Enter 0.75 (75%) if you have potential third-party recovery . . . . .	<b>46</b>		
<b>47</b>	Multiply line 46 by line 45 . . . . .	<b>47</b>		
<b>48</b>	Actual recovery . . . . .	<b>48</b>		
<b>49</b>	Potential insurance/Securities Investor Protection Corporation (SIPC) recovery . . . . .	<b>49</b>		
<b>50</b>	Add lines 48 and 49. This is your total recovery . . . . .	<b>50</b>		
<b>51</b>	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 . . . . .	<b>51</b>		

**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: