

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 .95 (95%) if you have no potential third-party recovery. Enter .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. 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 .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:  
 \_\_\_\_\_  
 \_\_\_\_\_  
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