ATS Scenario 3
Taxpayer: Kamal Reddy
SSN: 123-00-4444

Test Scenario 3 includes the following forms:

- Form 1040-NR
- Form W-2
- Form 1040-NR Schedule A
- Form 1040-NR Schedule OI
- Form 4684

Additional Information:

- Taxpayer's Date of Birth is July 31, 2004.
- Taxpayer is an alien lawfully authorized to work in United States.

TREASURY/IRS AND OMB USE ONLY DRAFT

Version B, Cycle 3
Updated ? Text

Form 1040-NR U.S. Nonresident Alien Income Tax Return

Department of the Treasury—Internal Revenue Service

2026

OMB No. 1545-0074

IRS Use Only—Do not write or staple in this space.

For the year Jan. 1–Dec. 31, 2026, or other tax year beginning , 2026, ending , 20 See separate instructions.

☐ Filed pursuant to section 301.9100-2 ☐ Combat zone ☐ Deceased MM / DD / YYYY Spouse MM / DD / YYYY

☐ Other

Your first name and middle initial	Last name	Your identifying number (see instructions)
Kamal	Reddy	123 00 4444

Home address (number and street). If you have a P.O. box, see instructions. Apt. no.

10th Main Street Flat 2A

City, town, or post office. If you have a foreign address, also complete spaces below. State ZIP code

Bengalurn

Foreign country name	Foreign province/state/county	Foreign postal code
INDIA	Karnataka	560038

Filing Status Check only one box.

☑ Single ☐ Married filing separately (MFS) ☐ Qualifying surviving spouse (QSS) ☐ Estate ☐ Trust

If you checked the QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____

Other Information (see instructions)

At any time during 2026, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? ☐ Yes ☑ No

Did you request a change to federal income tax withholding from wages, pensions, or other payments during 2026? ☐ Yes ☐ No

Dependents (see instructions)

If more than four dependents, see instructions and check here ☐

	Dependent 1	Dependent 2	Dependent 3	Dependent 4
(1) First name				
(2) Last name				
(3) Identifying number				
(4) Relationship				
(5) Check if lived with you more than half of 2026	☐ Yes	☐ Yes	☐ Yes	☐ Yes
(6) Credits	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents	☐ Child tax credit ☐ Credit for other dependents

Income Effectively Connected With U.S. Trade or Business

Attach Form(s) W-2, 1042-S, SSA-1042-S, RRB-1042-S, and 8288-A here. Also attach Form(s) 1099-R if tax was withheld.

If you did not get a Form W-2, see instructions.

1a	Total amount from Form(s) W-2, box 1 (see instructions)			1a	
1b	Household employee wages not reported on Form(s) W-2			1b	
1c	Tip income not reported on line 1a (see instructions)			1c	
1d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)			1d	
1e	Taxable dependent care benefits from Form 2441, line 26			1e	
1f	Employer-provided adoption benefits from Form 8839, line 31			1f	
1g	Wages from Form 8919, line 6			1g	
1h	Other earned income (see instructions). Enter type and amount: _____			1h	
1i	Reserved for future use	1i			
1j	Reserved for future use			1j	
1k	Total income exempt by a treaty from Schedule OI (Form 1040-NR), item L, line 1(e)	1k			
1z	Add lines 1a through 1h			1z	
2a	Tax-exempt interest	2a	2b Taxable interest	2b	
3a	Qualified dividends	3a	3b Ordinary dividends	3b	
3c	Check if your child's dividends are included in 1 ☐ Line 3a 2 ☐ Line 3b				
4a	IRA distributions	4a	4b Taxable amount	4b	
4c	Check if (see instructions) 1 ☐ Rollover 2 ☐ QCD 3 ☐ _____				
5a	Pensions and annuities	5a	5b Taxable amount	5b	
5c	Check if (see instructions) 1 ☐ Rollover 2 ☐ PSO 3 ☐ _____				
6	Reserved for future use			6	
7a	Capital gain or (loss). Attach Schedule D if required			7a	
7b	Check if: ☐ Schedule D not required ☐ Includes child's capital gain or (loss) _____				
8	Additional income from Schedule 1 (Form 1040), line 10			8	
9	Add lines 1z, 2b, 3b, 4b, 5b, 7a, and 8. This is your **total effectively connected income**			9	
10	Adjustments to income from Schedule 1 (Form 1040), line 26. These are your **total adjustments to income**			10	
11a	Subtract line 10 from line 9. This is your **adjusted gross income**			11a	

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Tax and Credits	11b	Amount from line 11a (adjusted gross income)			11b
	12a	**Itemized deductions** (from Schedule A (Form 1040-NR)) or, for certain residents of India, standard deduction (see instructions)			12a
	12b	Charitable contribution deduction for non-itemizers (see instructions)			12b
	13a	Additional deductions from Schedule 1-A, line 44	13a		
	13b	Qualified business income deduction from Form 8995 or Form 8995-A	13b		
	13c	Exemptions for estates and trusts only (see instructions)	13c		
	14	Add lines 12a through 13c			14
	15	Subtract line 14 from line 11b. If zero or less, enter -0-. This is your **taxable income**			15
	16	**Tax** (see instructions). Check if any from Form(s): **1** ☐ 8814 **2** ☐ 4972 **3** ☐			16
	17	Amount from Schedule 2 (Form 1040), line 3			17
	18	Add lines 16 and 17			18
	19	Child tax credit or credit for other dependents from Schedule 8812 (Form 1040)			19
	20	Amount from Schedule 3 (Form 1040), line 8			20
	21	Add lines 19 and 20			21
	22	Subtract line 21 from line 18. If zero or less, enter -0-			22
	23a	Tax on income not effectively connected with a U.S. trade or business from Schedule NEC (Form 1040-NR), line 15	23a		
	23b	Additional taxes, including self-employment tax, from Schedule 2 (Form 1040), line 21	23b		
	23c	Transportation tax (see instructions)	23c		
	23d	Add lines 23a through 23c			23d
	24a	Add lines 22 and 23d. This is your **total tax**			24a
	24b	Enter amount from Form 1062, line 15			24b
	24c	Add lines 24a and 24b			24c
Payments and Refundable Credits	25	Federal income tax withheld from:			
	25a	Form(s) W-2	25a		
	25b	Form(s) 1099	25b		
	25c	Other forms (see instructions)	25c		
	25d	Add lines 25a through 25c			25d
	25e	Form(s) 8805			25e
	25f	Form(s) 8288-A			25f
	25g	Form(s) 1042-S			25g
	26	2026 estimated tax payments and amount applied from 2025 return			26
	27	Reserved for future use	27		
	28	Additional child tax credit (ACTC) from Schedule 8812 (Form 1040)	28		
	29	Credit for amount paid with Form 1040-C	29		
	30	Refundable adoption credit from Form 8839, line 13	30		
	31	Amount from Schedule 3 (Form 1040), line 15	31		
If you entered an amount on line 28 or 30, attach Sch. 3-A.	32a	Add lines 28, 29, 30, and 31	32a		
	32b	Amount from Schedule 3-A	32b		
	32c	Subtract line 32b from line 32a			32c
	33	Add lines 25d, 25e, 25f, 25g, 26, and 32c. These are your **total payments**			33
Refund	34	If line 33 is more than line 24c, subtract line 24c from line 33. This is the amount you **overpaid**			34
	35a	Amount of line 34 you want **refunded to you**. If Form 8888 is attached, check here ☐			35a
Direct deposit? See instructions.	35b	Routing number	**35c** Type: ☐ Checking ☐ Savings		
	35d	Account number			
	35e	If you want your refund check mailed to an address outside the United States not shown on page 1, enter it here.			
	36	Amount of line 34 you want **applied to your 2027 estimated tax**	36		
Amount You Owe	37	Subtract line 33 from line 24c. This is the **amount you owe** (see *www.irs.gov/ModernPayments*)			37
	38	Estimated tax penalty (see instructions)	38		

Third Party Designee

Do you want to allow another person to discuss this return with the IRS? See instructions. ☐ **Yes.** Complete below. ☐ **No**

Designee's name	Phone no.	Personal identification number (PIN)

Sign Here

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)

Phone no.	Email address

Paid Preparer Use Only

Preparer's name	Preparer's signature	Date	PTIN	Check if: ☐ Self-employed

Firm's name	Phone no.

Firm's address	Firm's EIN

TREASURY/IRS AND OMB USE ONLY DRAFT

Version B, Cycle 15

	a Employee's social security number: 123-00-4444	OMB No. 1545-0029	**Safe, accurate, FAST! Use** IRS e-file — Visit the IRS website at ***www.irs.gov/efile***.
b Employer identification number (EIN): 03-3211167		**1** Wages, tips, other compensation: 74,058	**2** Federal income tax withheld: 23,435
c Employer's name, address, and ZIP code: Engineering Services, LLC 3565 Light Street San Francisco, CA 94105		**3** Social security wages: 74,058	**4** Social security tax withheld: 4,592
		5 Medicare wages and tips: 74,058	**6** Medicare tax withheld: 1,074
		7 Social security tips	**8** Allocated tips
d Control number		**9**	**10** Dependent care benefits
		11 Nonqualified plans	
e Employee's first name and initial / Last name / Suff.: Kamal Reddy Flat 2A, Sunset Apartments 10th Main Street, Indiranagar Bengalurn 560038 Karnataka INDIA **f** Employee's address and ZIP code		**13** Statutory employee ☐ Retirement plan ☐ Third-party sick pay ☐ **14a** Other **14b** Treasury Tipped Occupation Code(s)	**12a** See instructions for box 12 Code **12b** Code **12c** Code **12d** Code

15 State / Employer's state ID number	**16** State wages, tips, etc.	**17** State income tax	**18** Local wages, tips, etc.	**19** Local income tax	**20** Locality name

Form W-2 Wage and Tax Statement 2026

Department of the Treasury—Internal Revenue Service

Copy B—To Be Filed With Employee's FEDERAL Tax Return.
This information is being furnished to the Internal Revenue Service.

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TREASURY/IRS AND OMB USE ONLY DRAFT

SCHEDULE A (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Itemized Deductions

Attach to Form 1040-NR.

Go to *www.irs.gov/Form1040NR* for instructions and the latest information.

Caution: If you are claiming a net qualified disaster loss on Form 4684, see instructions for line 8.

OMB No. 1545-0074

2026

Attachment Sequence No. **7A**

Name shown on Form 1040-NR: Kamal Reddy

Your identifying number: 123-00-4444

Taxes You Paid	**1a**	State and local income taxes	**1a**		
	1b	Enter the smaller of line 1a or $40,400 ($20,200 if married filing separately). If Form 1040-NR, line 11b is more than $505,000 ($252,500 if married filing separately), see instructions			**1b**
Gifts to U.S. Charities **Caution:** If you made a gift and got a benefit for it, see instructions.	**2**	Gifts by cash or check. If you made any gift of $250 or more, see instructions	**2**		
	3	Other than by cash or check. If you made any gift of $250 or more, see instructions. You **must** attach Form 8283 if over $500	**3**		
	4	Enter the amount from line 6 of the Charitable Contribution Limitation Worksheet	**4**		
	5	Carryover from prior year	**5**		
	6	Add lines 4 and 5			**6**
Casualty and Theft Losses	**7**	Casualty and theft loss(es) from a federally or state declared disaster (other than net qualified disaster losses). Attach Form 4684 and enter the amount from line 18 of that form. See instructions			**7**
Other Itemized Deductions	**8**	Other itemized deductions (see instructions).			
	8a	Deductible gambling losses	**8a**		
		If you have gambling winnings that you reported on Schedule C or Schedule E, check here ☐			
	8b	Net qualified disaster loss	**8b**	500	
	8c	Standard deduction claimed with qualified disaster loss	**8c**	16,100	
	8d	Casualty and theft losses of income-producing property	**8d**		
	8e	Federal estate tax on income in respect of a decedent	**8e**		
	8f	Deduction for amortizable bond premium	**8f**		
	8g	Ordinary loss attributable to a contingent payment debt instrument or an inflation-indexed debt instrument	**8g**		
	8h	Deduction for repayment of amounts under a claim of right if over $3,000	**8h**		
	8i	Certain unrecovered investment in a pension	**8i**		
	8j	Impairment-related work expenses of a disabled person	**8j**		
	8k	Deductible educator expenses not reported on Schedule 1 (Form 1040)	**8k**		
	8z	Add lines 8a through 8k			**8z**
Total Itemized Deductions	**9**	Is the amount on Form 1040-NR, line 11b, minus the amounts on lines 13a through 13c of that form, more than $384,350?			
		☐ **No.** Your deductions are not limited. Add the amounts in far right column for lines 1b through 8z. Also, enter this amount on Form 1040-NR, line 12a.			
		☐ **Yes.** Your deductions may be limited. See the Itemized Deductions Worksheet in the instructions to figure the amount to enter			**9**

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TREASURY/IRS AND OMB USE ONLY DRAFT

Version A, Cycle 2

SCHEDULE OI (Form 1040-NR)

Department of the Treasury
Internal Revenue Service

Other Information

Attach to Form 1040-NR.
Go to *www.irs.gov/Form1040NR* for instructions and the latest information.
Answer all questions.

OMB No. 1545-0074

2026

Attachment Sequence No. **7C**

Name shown on Form 1040-NR	**Your identifying number**
Kamal Reddy	123-00-4444

A Of what country or countries were you a citizen or national during the tax year? IN

B In what country did you claim residence for tax purposes during the tax year? IN

C Have you ever applied to be a green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☑ **No**

D Were you ever:

1. A U.S. citizen? ☐ **Yes** ☑ **No**

2. A green card holder (lawful permanent resident) of the United States? ☐ **Yes** ☑ **No**

If you answer "Yes" to (1) or (2), see Pub. 519, chapter 4, for expatriation rules that apply to you.

E If you had a visa on the last day of the tax year, enter your visa type. If you didn't have a visa, enter your U.S. immigration status on the last day of the tax year. H-1B Engineering

F Have you ever changed your visa type (nonimmigrant status) or U.S. immigration status? ☐ **Yes** ☑ **No**

If you answered "Yes," indicate the date and nature of the change:

G List all dates you entered and left the United States during 2026. See instructions.

Note: If you're a resident of Canada or Mexico **AND** commute to work in the United States at frequent intervals, **check the box for Canada or Mexico** and skip to item H ☐ Canada ☐ Mexico

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy
01/01/2026	08/12/2026
09/02/2026	10/25/2026
11/09/2026	

Date entered United States mm/dd/yy	Date departed United States mm/dd/yy

H Give number of days (including vacation, nonworkdays, and partial days) you were present in the United States during: 2024 , 2025 , and 2026 328 .

I Did you file a U.S. income tax return for any prior year? ☐ **Yes** ☑ **No**

If "Yes," give the latest year and form number you filed:

J Are you filing a return for a trust? ☐ **Yes** ☑ **No**

If "Yes," did the trust have a U.S. or foreign owner under the grantor trust rules, make a distribution or loan to a U.S. person, or receive a contribution from a U.S. person? ☐ **Yes** ☑ **No**

K Did you receive total compensation of $250,000 or more during the tax year? ☐ **Yes** ☑ **No**

If "Yes," did you use an alternative method to determine the source of this compensation? ☐ **Yes** ☑ **No**

L Income Exempt From Tax—If you are claiming exemption from income tax under a U.S. income tax treaty with a foreign country, complete (1) through (3) below. See Pub. 901 for more information on tax treaties.

1. Enter the name of the country, the applicable tax treaty article, the number of months in prior years you claimed the treaty benefit, and the amount of exempt income in the columns below. Attach Form 8833 if required. See instructions.

(a) Country	**(b)** Tax treaty article	**(c)** Number of months claimed in prior tax years	**(d)** Amount of exempt income in current tax year

(e) Total. Enter this amount on Form 1040-NR, line 1k. Do not enter it anywhere else on line 1

2. Were you subject to tax in a foreign country on any of the income shown in 1(d) above? ☐ **Yes** ☐ **No**

3. Are you claiming treaty benefits pursuant to a Competent Authority determination? ☐ **Yes** ☐ **No**

If "Yes," attach a copy of the Competent Authority determination letter to your return.

M Check the applicable box if:

1. This is the first year you are making an election to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

2. You have made an election in a previous year that has not been revoked, to treat income from real property located in the United States as effectively connected with a U.S. trade or business under section 871(d). See instructions ☐

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TREASURY/IRS AND OMB USE ONLY DRAFT

Form **4684**

Department of the Treasury
Internal Revenue Service

Casualties and Thefts

Attach to your tax return.
Use a separate Form 4684 for each casualty or theft.
Go to *www.irs.gov/Form4684* for instructions and the latest information.

OMB No. 1545-0177

2026

Attachment Sequence No. **26**

Name(s) shown on tax return: Kamal Reddy

Identifying number: 123-00-4444

SECTION A—Personal-Use Property (Use this section to report casualties and thefts of property **not** used in a trade or business or for income-producing purposes. If you are an individual, casualty or theft losses of personal-use property are deductible only if the loss is attributable to a federally declared or state-declared disaster. You must use a separate Form 4684 (through line 12) for each casualty or theft event involving personal-use property. **If reporting a qualified disaster loss, see the instructions for special rules that apply before completing this section.**)

If the casualty or theft loss is attributable to a federally declared or state-declared disaster, check here ☐. For a federally declared disaster, enter the DR- _____ or EM- 5605 declaration number assigned by FEMA. See instructions.

1 Description of properties (show type, location (city, state, and ZIP code), and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. If you checked the box above, enter the ZIP code for the property most affected on the line for Property **A**.

	Type of property	City and state	ZIP code	Date acquired
Property **A**	House	San Francisco, CA	94105	03/07/2026
Property **B**				
Property **C**				
Property **D**				

			Properties			
			A	**B**	**C**	**D**
2	Cost or other basis of each property	**2**	1,500			
3	Insurance or other reimbursement (whether or not you filed a claim) (see instructions)	**3**	500			
	Note: If line 2 is **more** than line 3, skip line 4.					
4	Gain from casualty or theft. If line 3 is **more** than line 2, enter the difference here and skip lines 5 through 9 for that column. See instructions if line 3 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**4**				
5	Fair market value **before** casualty or theft	**5**	5,000			
6	Fair market value **after** casualty or theft	**6**	2,000			
7	Subtract line 6 from line 5	**7**				
8	Enter the **smaller** of line 2 or line 7	**8**				
9	Subtract line 3 from line 8. If zero or less, enter -0-	**9**				

10	Casualty or theft loss. Add the amounts on line 9 in columns A through D	**10**	
11	Enter $100 ($500 if qualified disaster loss rules apply; see instructions)	**11**	500
12	Subtract line 11 from line 10. If zero or less, enter -0-	**12**	
	Caution: Use only one Form 4684 for lines 13 through 18.		
13	Add the amounts on line 4 of all Forms 4684	**13**	
14	Add the amounts on line 12 of all Forms 4684. If you have losses not attributable to a federally declared or state-declared disaster, see the instructions	**14**	
15	**Note:** If a loss was subject to the $500 reduction on line 11, do not apply the 10% of AGI reduction to that loss. Lines 15 and 16 separate your net qualified disaster loss from other losses. See the inst. before completing line 15.		

IF...	**AND...**	**THEN...**
Line 13 is **equal to** or **more** than line 14		Enter the difference here. If it is more than -0-, also enter it on Schedule D. **Do not** complete lines 16, 17, or 18.
Line 13 is **less** than line 14	None of your losses on line 14 are qualified disaster losses subject to the $500 reduction	Enter -0- here and go to line 16.
Line 13 is **less** than line 14	At least one loss on line 14 is a qualified disaster loss subject to the $500 reduction	Subtract line 13 from line 14. Enter the smaller of that result or the amount from line 12 of the Form(s) 4684 reporting those losses subject to the $500 reduction. This amount is your qualified disaster loss. Enter it here and on Schedule A (Form 1040), line 17b; or Schedule A (Form 1040-NR), line 8b. If you claim the standard deduction, see the instructions. If all your losses on line 14 are qualified disaster losses subject to the $500 reduction, **do not** complete lines 16 through 18. Otherwise, go to line 16.

15			
16	Add lines 13 and 15. Subtract the result from line 14	**16**	
17	Enter 10% of your adjusted gross income from Form 1040, 1040-SR, or 1040-NR, line 11b. Estates and trusts, see inst.	**17**	
18	Subtract line 17 from line 16. If zero or less, enter -0-. Also, enter the result on Schedule A (Form 1040), line 16; or Schedule A (Form 1040-NR), line 7. Estates and trusts, enter the result on the "Other deductions" line of your tax return	**18**	

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TREASURY/IRS AND OMB USE ONLY DRAFT

Name(s) shown on tax return. Do not enter name and identifying number if shown on other side. | **Identifying number**

SECTION B—Business and Income-Producing Property and Losses From Transactions Entered Into for Profit

Part I Casualty or Theft Gain or Loss (Use a separate Part I for each casualty or theft.)

19 Description of properties (show type, location, and date acquired for each property). Use a separate line for each property lost or damaged from the same casualty or theft. **See instructions if claiming a loss from a Ponzi-type investment scheme or a financial scam.**

Property **A**

Property **B**

Property **C**

Property **D**

			Properties			
			A	**B**	**C**	**D**
20	Cost or adjusted basis of each property	**20**				
21	Insurance or other reimbursement (whether or not you filed a claim). See the instructions for line 3	**21**				
	Note: If line 20 is **more** than line 21, skip line 22.					
22	Gain from casualty or theft. If line 21 is **more** than line 20, enter the difference here and on line 29 or line 34, column (c), except as provided in the instructions for line 33. Also, skip lines 23 through 27 for that column. See the instructions for line 4 if line 21 includes insurance or other reimbursement you did not claim, or you received payment for your loss in a later tax year	**22**				
23	Fair market value **before** casualty or theft	**23**				
24	Fair market value **after** casualty or theft	**24**				
25	Subtract line 24 from line 23	**25**				
26	Enter the **smaller** of line 20 or line 25	**26**				
	Note: If the property was totally destroyed by casualty or lost from theft, enter on line 26 the amount from line 20.					
27	Subtract line 21 from line 26. If zero or less, enter -0-	**27**				

28 Casualty or theft loss. Add the amounts on line 27. Enter the total here and on line 29 **or** line 34. See instructions **28**

Part II Summary of Gains and Losses (from separate Parts I)

(a) Identify casualty or theft	**(b)** Losses from casualties or thefts **(i)** Trade, business, rental, or royalty property	**(b)** Losses from casualties or thefts **(ii)** Income-producing property	**(c)** Gains from casualties or thefts includible in income
Casualty or Theft of Property Held 1 Year or Less			
29	( )	( )	
	( )	( )	
30 Totals. Add the amounts on line 29 **30**	( )	( )	
31 Combine line 30, columns (b)(i) and (c). Enter the net gain or (loss) here and on Form 4797, line 15. If Form 4797 is not otherwise required, see instructions **31**			
32 Enter the amount from line 30, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 17d; or Schedule A (Form 1040-NR), line 8d. (Do not include any loss on property used as an employee.) Estates and trusts, partnerships, and S corporations, see instructions **32**			
Casualty or Theft of Property Held More Than 1 Year			
33 Casualty or theft gains from Form 4797, line 34 **33**			
34	( )	( )	
	( )	( )	
35 Total losses. Add amounts on line 34, columns (b)(i) and (b)(ii) **35**	( )	( )	
36 Total gains. Add lines 33 and 34, column (c) **36**			
37 Add amounts on line 35, columns (b)(i) and (b)(ii) **37**			
38 If the loss on line 37 is **more** than the gain on line 36:			
a Combine line 35, column (b)(i), and line 36, and enter the net gain or (loss) here. Partnerships and S corporations, see the *Note* below. All others, enter this amount on Form 4797, line 15. If Form 4797 is not otherwise required, see instructions **38a**			
b Enter the amount from line 35, column (b)(ii), here. Individuals, enter the amount from income-producing property on Schedule A (Form 1040), line 17d; or Schedule A (Form 1040-NR), line 8d. (Do not include any loss on property used as an employee.) Estates and trusts, enter on the "Other deductions" line of your tax return. Partnerships and S corporations, see the *Note* below **38b**			
39 If the loss on line 37 is **less** than or **equal** to the gain on line 36, combine lines 36 and 37 and enter here. Partnerships, see the *Note* below. All others, enter this amount on Form 4797, line 3 **39**			

Note: Partnerships, enter the amount from line 38a, 38b, or 39 on Form 1065, Schedule K, line 11.
S corporations, enter the amount from line 38a or 38b on Form 1120-S, Schedule K, line 10.

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TREASURY/IRS AND OMB USE ONLY DRAFT

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 (Before completing Part II, review the instructions and Revenue Procedure 2009-20, as modified by Revenue Procedure 2011-58, to confirm that your loss is from a specified fraudulent arrangement and that all applicable requirements are met, including those involving the lead figure or lead figures.)

- I am claiming a theft loss deduction pursuant to Revenue Procedure 2009-20, as modified by Revenue Procedure 2011-58, 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:

DRAFT — DO NOT FILE

DRAFT — DO NOT FILE

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SECTION D—Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year (see instructions)

Part I Election Statement

By providing all of the information below, the taxpayer elects, under section 165(i) of the Internal Revenue Code, to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your return or amended return for the tax year immediately preceding the tax year the loss was sustained to claim the disaster loss deduction.

52 Provide the name or a description of the federally declared disaster.

53 Provide the date or dates (mm/dd/yyyy) of the loss or losses attributable to the federally declared disaster.

54 Specify the address, including the city or town, county or parish, state, and ZIP code where the damaged or destroyed property was located at the time of the disaster.

Part II Revocation of Prior Election

By providing all of the information below, the taxpayer revokes the prior election under section 165(i) of the Internal Revenue Code to deduct a loss attributable to a federally declared disaster and that occurred in a federally declared disaster area in the tax year immediately preceding the tax year the loss was sustained.

Attach this Section D to your amended return for the tax year immediately preceding the tax year the loss was sustained to remove the previous disaster loss deduction.

55 Provide the name or a description of the federally declared disaster and the address of the property that was damaged or destroyed and for which the election was claimed.

56 Specify the date (mm/dd/yyyy) you filed the prior election, which you are now revoking. (See instructions.)

57 Enclose your payment or otherwise provide evidence for, or explanation of, your arrangements for the repayment of the amount of any credit or refund that you received and that resulted from the prior election (which you are now revoking).

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