



## Tax Reduction Letter

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### Revenue Procedure 2009-20, Section 6.01 Procedure

A qualified investor that uses the safe harbor treatment described in section 5 of this revenue procedure must—

- (1) Mark "Revenue Procedure 2009-20" at the top of the Form 4684, Casualties and Thefts, for the federal income tax return for the discovery year. The taxpayer must enter the "deductible theft loss" amount from line 10 in Part II of Appendix A of this revenue procedure on line 34, section B, Part I, of the Form 4684 and should not complete the remainder of section B, Part I, of the Form 4684;
- (2) Complete and sign the statement provided in Appendix A of this revenue procedure; and
- (3) Attach the executed statement provided in Appendix A of this revenue procedure to the qualified investor's timely filed (including extensions) federal income tax return for the discovery year. Notwithstanding the preceding sentence, if, before April 17, 2009, the taxpayer has filed a return for the discovery year or an amended return for a prior year that is inconsistent with the safe harbor treatment provided by this revenue procedure, the taxpayer must indicate this fact on the executed statement and must attach the statement to the return (or amended return) for the discovery year that is consistent with the safe harbor treatment provided by this revenue procedure and that is filed on or before May 15, 2009.