Theft Loss Evidence Record Map

Blank worksheet

Use this worksheet privately to connect records to the questions a tax professional must evaluate. It is an organizer, not an IRS form, a legal opinion, or a finding that a loss is deductible. Complete what you can and label gaps. Duplicate the record and transaction sections when needed.

Privacy first: Use a case nickname. Do not enter Social Security numbers, full financial account numbers, passwords, authentication codes, private keys, or seed phrases. Do not upload this worksheet or contact anyone merely because the worksheet mentions a record. Share only after verifying the recipient and secure method. Retain originals privately; use redacted copies for preliminary review.

1 Case summary and dates

Case nickname: _____

Prepared on: _____ Prepared by initials: _____

Tax year being evaluated: _____ Taxpayer's year-end: _____

Relevant places where events occurred, including uncertainty:

_____

Person or platform identifiers used, without claiming they are verified identities:

_____

What I believed I was doing with the money when I sent it:

_____

Why I believed this, with evidence IDs: _____

Transfers with different purposes, including transfer IDs, what I believed each would accomplish, and supporting evidence:

_____

What I learned later, and how: _____

Date I believe I discovered the loss: _____ Supporting evidence IDs: _____

Why that event revealed the loss rather than merely a delay:

_____

Keep these dates separate: transfer, discovery, complaint, and later recovery developments.

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Blank worksheet continued

2 Short chronology

Date and time zone	Event and what I knew then	Evidence ID	Timestamp or recollection

Recollection written on: _____ Dates still uncertain: _____

3 Annotated record map

Make one entry per record or closely related group. "Proves the scam" is too broad: state the particular fact the record supports.

Evidence ID and record	Date and source	Question and fact supported	Limitation or missing link	Next question

Record storage location, using a private file label rather than a public link:

_____

Original preserved: yes / no / unknown. Working copy labeled: original / redacted / annotated.

Questions to map: applicable-law theft and intent; purpose of the relevant transaction; ownership and tax basis; discovery; recovery prospects. You are recording facts, not supplying the legal conclusion yourself.

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Blank worksheet continued

4 Money and property trail

Transfer ID and date	Asset and quantity	Amount sent or received	Basis record ID	Related transfer ID

Currency and valuation method, if relevant: _____

Transfers between accounts or wallets I controlled: _____

Cash or property actually received back, with dates and record IDs: _____

Displayed gains kept separate from real receipts: _____

Fees, prior income reported, or other adjustments needing review: _____

Do not double count: a bank-to-exchange transfer and the later exchange-to-recipient transfer may involve the same funds. Amounts sent are not automatically deductible amounts. Digital-asset tax basis may differ from transfer-date value.

5 Recovery register and year-end assessment

Assess each potentially responsible party or reimbursement source separately. Do not assume an unsuccessful transfer recall resolves all possible claims.

Source or claim	Amount potentially involved	Status known by year-end	Evidence ID and date	Unresolved issue

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Blank worksheet continued

Year end assessment continued

Assessment date: _____ Year-end evaluated: _____

Facts known by that year-end supporting the assessment:

_____

Contrary facts, pending claims, or amounts that may still be recovered:

_____

Later developments, separately dated and not backdated:

_____

Questions for the tax or legal professional:

_____

Timing reminder: A reasonable prospect of reimbursement can delay the related portion of a loss. Do not waive rights or abandon a claim just to create a deduction. An agency's silence does not establish that recovery is impossible.

6 Reporting and privacy check

Report filed, date, and private record ID if available:

_____

What the agency actually said, if anything: _____

Missing report copy or other gap, described honestly:

_____

- ☐ Originals are preserved separately from working copies.
- ☐ Assumed identities and inferred facts are labeled.
- ☐ Secret credentials and unnecessary personal identifiers are absent.
- ☐ Full wallet records and financial histories remain private.
- ☐ Any planned recipient and secure sharing method have been verified.
- ☐ Missing evidence and conflicting facts are listed for review.

Source guide: IRS Publication 547; Treas. Reg. 1.165-1; Treas. Reg. 1.165-8; IRS Digital Assets; IC3 FAQ. Read with the companion article and applicable-year law. Reviewed October 6, 2026.

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Completed Fictional Example

Entirely hypothetical. This example is not a Sheepdog Tax client, does not describe a real person's loss, and is not a tax opinion or assurance of deductibility. Names, records, dates, and amounts below are invented to illustrate organization. No live wallet addresses, account identifiers, or credentials are used.

1 Case summary and dates

Case nickname: Maple. Prepared on: February 10, 2026. Prepared by: M.

Tax year being evaluated: 2025. Taxpayer's year-end: December 31, 2025.

Relevant places: Maple was in State A during the contacts and transfers. The operator's location is unknown. Applicable law needs professional analysis; State A is a placeholder, not a legal conclusion.

Identifiers: A person using the alias "Taylor" and a platform described here only as "Platform Q." Their legal identities are unverified.

Believed purpose: Maple intended to earn investment returns through a managed trading program. E01 is the original solicitation describing trading and promised returns. E02 contains Maple's pre-transfer questions about investment strategy and withdrawals.

Later discovery: On September 18, 2025, Maple requested a withdrawal. The platform demanded an additional payment on September 19. On September 22, an official registry search contradicted the claimed registration, and the purported institution separately denied any connection. E05 and E06 preserve those events.

Proposed discovery date for review: September 22, 2025. The professional must evaluate the chronology; this worksheet does not determine the correct date.

2 Short chronology

Date	Event and knowledge then	Evidence ID	Date source
August 4, 2025	Received managed-trading solicitation	E01	Email timestamp
August 7, 2025	Asked about strategy and access to principal	E02	Chat export
August 12, 2025	Sent $15,000 cash from own bank to recipient	E03	Bank statement and receipt
August 26, 2025	Sent another $25,000 cash	E04	Bank statement and receipt
September 18-22, 2025	Withdrawal failed; further payment demanded; independent contradictions found	E05-E06	Messages and saved responses
September 23, 2025	Requested bank assistance and filed reports	E07-E08	Saved requests and reports
December 31, 2025	No money received back; claims analysis remained incomplete	E09-E10	Year-end status records

Recollection written on February 10, 2026. Exact time zones need checking; dates are supported by saved records. Maple did not make the demanded additional payment.

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Completed fictional example continued

3 Annotated record map

Evidence ID and record	Fact supported	Limitation or missing link	Next question
E01-E02 original solicitation and chats	Promised trading activity and Maple's investment purpose	Cannot alone establish criminal intent or actual trading	Which statements were false, and what independent evidence confirms that?
E03-E04 bank receipts	Two cash transfers totaling $40,000	Recipient account name may identify an intermediary	Reconcile receipts to statements and ownership
E05 withdrawal messages	Withdrawal failed and another payment was demanded	A failed withdrawal alone does not establish theft	Review with E06 and applicable law
E06 independent responses	Claimed institutional connection was denied	Does not identify the operator or settle every legal element	Obtain legal analysis if needed
E07 bank correspondence	Recall attempt failed	Does not resolve a separate reimbursement claim	Clarify status and merits of that claim
E08 saved reports	Maple reported the events on September 23	Reports are Maple's allegations, not agency findings	Preserve original copy; note no substantive reply
E09-E10 claim and year-end records	A reimbursement request remained pending	No legal assessment yet of realistic recovery	Evaluate by source and amount before claiming a year

Storage: Private folder labels E01 through E10. Originals preserved; working copies redacted and labeled. No public links.

4 Money and property trail

Transfer ID and date	Asset	Amount	Supporting record	Reconciliation
T01 August 12	U.S. dollar cash	$15,000 out	E03	One outgoing bank transfer
T02 August 26	U.S. dollar cash	$25,000 out	E04	Separate outgoing bank transfer
None	Actual receipts back	$0	E03-E04 and subsequent statements	No returned funds identified

Documented cash sent: $40,000. Dashboard balance displayed: $61,500. Displayed excess over cash sent: $21,500. The dashboard figure is recorded as a representation, not as established income, basis, or deductible loss.

No intermediate wallets, retirement distributions, previously reported fictitious income, or other fees are assumed in this example. These facts simplify the illustration; they should never be assumed in an actual case. The $40,000 total is a factual reconciliation for review, not a completed deduction calculation.

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Completed fictional example continued

5 Recovery register and year-end assessment

Source or claim	Amount involved	Status known by December 31, 2025	Evidence	Unresolved issue
Recipient and operator	$40,000	Identity unverified; no response	E05-E06	Are reachable parties or assets identifiable?
Bank transfer recall	$40,000	Recall unsuccessful	E07 dated October 2	This answers reversal only
Separate bank reimbursement request	$40,000 requested	Pending; no merits assessment obtained	E09 dated December 19	Is there a reasonable prospect, and for what amount?
Insurance	Not established	Coverage review not completed	E10 notes missing policy review	Does any coverage apply?

Assessment written February 10, 2026 for December 31, 2025. The bank's failed recall and lack of recipient contact are documented. They do not justify ignoring the pending reimbursement request or unreviewed insurance coverage.

Conclusion for this worksheet: incomplete for a year-of-deduction determination. Ask the professional to assess the pending claims and obtain missing coverage information. No assumption is made that all $40,000 is deductible in 2025 or that it must all be deferred. The answer may depend on the scope and realistic prospects of particular claims.

Later developments: None included in this example. Any later response should receive its own date and be evaluated in relation to the year-end facts, rather than silently inserted into the earlier chronology.

6 Reporting and privacy check

Reports: Saved IC3 complaint and local report in E08, dated September 23, 2025. No actual report numbers are supplied in this fictional example. No substantive agency response is assumed.

Privacy review: All worksheet identifiers are fictional; no live links, account numbers, wallet addresses, or secrets. A real packet should preserve full originals privately and share appropriate copies only with a verified recipient through an agreed secure method.

What this example teaches

A file can be well organized while a deduction question remains unresolved. The records help identify exactly what is missing: legal classification, independent corroboration where needed, and the recovery analysis. A completed worksheet should make that uncertainty visible rather than manufacture a favorable answer.

Source guide: IRS Publication 547; Treas. Reg. 1.165-1(d); Treas. Reg. 1.165-8; IC3 FAQ. This fictional exercise is illustrative and does not apply a particular state's law.

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