

Sales and Other Dispositions of Capital AssetsGo to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Sample Miner

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	0.63692435 Litecoin	Sep 23, 2022	Nov 12, 2022	39.02	34.08			4.94
	0.17489466 Litecoin	Sep 24, 2022	Nov 12, 2022	10.71	9.64			1.07
	0.04891415 Litecoin	Oct 1, 2022	Nov 12, 2022	3.00	2.59			0.41
	0.13926684 Litecoin	Oct 18, 2022	Nov 12, 2022	8.53	7.22			1.31
	0.38007692 Bitcoin	Dec 14, 2022	Dec 20, 2022	6,425.02	6,770.56			(345.54)
	0.50008200 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.65	8,908.28			(454.63)
	0.50007800 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.58	8,908.21			(454.63)
	0.50008200 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.65	8,908.28			(454.63)
	0.50008600 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.72	8,908.35			(454.63)
	0.50008600 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.72	8,908.35			(454.63)
	0.50009400 Bitcoin	Dec 14, 2022	Dec 20, 2022	8,453.85	8,908.50			(454.65)
	0.50007400 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,453.51	8,908.14			(454.63)
	0.50007400 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,453.51	8,908.14			(454.63)
	0.50007400 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,453.51	8,908.14			(454.63)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				82,568.98	86,998.48			(4,429.50)

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

Sales and Other Dispositions of Capital AssetsGo to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

Sample Miner

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I **Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- ☐ **(A)** Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- ☐ **(B)** Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- ☒ **(C)** Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis See the Note below and see <i>Column (e)</i> in the separate instructions.	Adjustment, if any, to gain or loss If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g).
						(f) Code(s) from instructions	(g) Amount of adjustment	
	0.50007400 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,453.51	8,908.14			(454.63)
	0.50007400 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,453.51	8,908.14			(454.63)
	0.51767854 Bitcoin	Dec 14, 2022	Dec 21, 2022	8,751.11	9,221.74			(470.63)
	1.000984 Cosmos	J ul 30, 2022	Dec 26, 2022	9.03	10.70			(1.67)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).				25,667.16	27,048.72			(1,381.56)

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.