## coinbase

# Form 8949

Form 8949 shows details of each sale and exchange of digital currency transactions during the year. The form was designed for reporting realized capital gains and losses.

For US customers, Sells and Converts are the only taxable events that realize gains. Coinbase assumes a Send of crypto from coinbase.com to another wallet remains within the customer's control and thus does not constitute a taxable event. Sends are therefore not included in this report. Any customer who has sent crypto to another wallet from coinbase.com should recategorize these transactions before generating this report or revise the report to include all transactions that realized gains. This report does not include taxable events like income earned from Staking or Coinbase Earn. For final tax obligations, please consult your tax advisor.

Before you submit

- Add your Full Name and SSN on the form You can fill this in at the top of the Form 8949.
- Confirm cost basis method used: HIFO

All gains and losses appearing on this pre-filled form were calculated using HIFO (Highest in, First Out).

You can change your cost-basis method in Settings

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#### Review your summary totals

In 2023, your total crypto activity was: \$0.00 in long term capital gain, \$0.00 in short term capital gains

IMPORTANT - PLEASE READ: By accessing this form, you acknowledge and agree that Coinbase is providing this pre-filled Form 8949 for informational purposes only, and that you are responsible for confirming the accuracy and completeness of the information set forth in the form before submitting it to the IRS. You can access the underlying transaction information that was used to pre-fill this form in the "Activity" tab on the main Taxes page. Based on current information available to Coinbase, general assumptions have been made by Coinbase that may not take into account potentially important considerations to specific taxpayers. Therefore, the information presented in this pre-filled Form 8949 may not be relevant to you or reflect your individual tax situation. You should always consult with your own legal and tax advisors, and you (not Coinbase) are solely responsible for any tax, tax penalties, or interest related to your tax returns.

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► Go to www.irs.gov/Form8949 for instructions and the latest information.

2023 Attachment Sequence No.

124

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

Department of the Treasury Internal Revenue Service Name(s) shown on return

Social security number or taxpayer identification number

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.

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**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.

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(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

X (C) Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss

				T		If you enter an amount in column (g), enter a code	
1	<b>(a)</b> Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</b> Date acquired (Mo., day, yr.)	<b>(c)</b> Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see Column (e) in the separate instructions	column (f). See the separate instructions. (f) Code(s) from instructions (g) Amount of adjustment	(h) Gain or (loss) Subtract column (d) fror column (e) and combine the result with column (g)
	0.000278359482 ETH2	09/27/2023	12/03/2023	0.45	0.45		0.00
	0.002479103338 ETH2	07/25/2023	12/03/2023	4.61	4.61		0.00
	0.002276252399 ETH2	09/27/2023	12/03/2023	3.62	3.62		0.00
	0.002556990954 ETH2	07/03/2023	12/03/2023	5.00	5.00		0.00
	0.002183419008 ETH2	07/07/2023	12/03/2023	4.08	4.08		0.00
	0.001852018349 ETH2	10/07/2023	12/03/2023	3.04	3.04		0.00
	0.002230509999 ETH2	07/13/2023	12/03/2023	4.45	4.45		0.00
	0.003168124008 ETH2	06/10/2023	12/03/2023	5.56	5.56		0.00
	0.001613851337 ETH2	10/12/2023	12/03/2023	2.49	2.49		0.00
	0.002724027 ETH2	05/22/2023	12/03/2023	5.08	5.08		0.00
	0.001751247856 ETH2	11/26/2023	12/03/2023	3.59	3.59		0.00
	0.00222206246 ETH2	08/12/2023	12/03/2023	4.10	4.10		0.00
	0.004732090904 ETH2	08/03/2023	12/03/2023	8.73	8.73		0.00
	0.00332568 ETH2	04/25/2023	12/03/2023	6.12	6.12		0.00
	0.002494098418 ETH2	05/31/2023	12/03/2023	4.64	4.64		0.00
ne	Totals. Add the amounts in col egative amounts). Enter each tota D, line 1b (if Box A above is cl checked), or line 3 (if Bo	al here and include hecked), <b>line 2</b> (if <b>B</b> ox <b>C</b> above is chec	on your Schedule ox B above is cked) ►	00.00	65.55	(a) the basis of venetical to the IDC, and part	0.00

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.

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Social security number or taxpayer identification nu	mber
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**(C)** Short-term transactions not reported to you on Form 1099-B Adjustment, if any, to gain or loss

1	(a)	(b)	(c)	(d)	(e)	column (f). See the separate instructions.	(h)
	Description of property (Example: 100 sh. XYZ Co.)	Date acquired (Mo., day, yr.)	Date sold or disposed of (Mo., day, yr.)	Proceeds (sales price) (see instructions)	Cost or other basis.	(f) Code(s) from instructions (g) Amount of adjustment	Gain or (loss). Subtract column (d) from column (e) and combine the result with column (g)
							column (g)
	0.002039679683 ETH2	07/28/2023	12/03/2023	3.83	3.83		0.00
	0.002254393209 ETH2	06/15/2023	12/03/2023	3.69	3.69		0.00
	0.002590692396 ETH2	11/20/2023	12/03/2023	5.35	5.35		0.00
	0.002238646838 ETH2	08/30/2023	12/03/2023	3.81	3.81		0.00
	0.002253256487 ETH2	07/17/2023	12/03/2023	4.25	4.25		0.00
	0.002313482892 ETH2	06/23/2023	12/03/2023	4.41	4.41		0.00
	0.00234866296 ETH2	08/21/2023	12/03/2023	3.91	3.91		0.00
	0.002204367704 ETH2	06/16/2023	12/03/2023	3.78	3.78		0.00
	0.002192630193 ETH2	07/22/2023	12/03/2023	4.14	4.14		0.00
	0.002703224436 ETH2	06/06/2023	12/03/2023	5.07	5.07		0.00
	0.002182315646 ETH2	07/10/2023	12/03/2023	4.08	4.08		0.00
	0.00221846548 ETH2	07/19/2023	12/03/2023	4.20	4.20		0.00
	0.002339786 ETH2	04/25/2023	12/03/2023	4.31	4.31		0.00
	0.002395106 ETH2	05/05/2023	12/03/2023	4.77	4.77		0.00
	0.001985838 ETH2	04/25/2023	12/03/2023	3.65	3.65		0.00
<b>2</b> n	Totals. Add the amounts in col egative amounts). Enter each tota D, line 1b (if Box A above is cl checked), or line 3 (if B	al here and include hecked), <b>line 2</b> (if <b>B</b>	on your Schedule ox <b>B</b> above is	63.26	63.26		0.00

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.

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2023 Attachment Sequence No.

12A

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Department of the Treasury Internal Revenue Service Name(s) shown on return

Social security number	or taxpayer	ridentification	number
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1	<b>(a)</b> Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</b> Date acquired (Mo., day, yr.)	<b>(c)</b> Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see Column (e) in the separate instructions	r If you enter an amount in column (g), enter a code in- column (f). See the separate instructions. (f) Code(s) from instructions (g) Amount of adjustment	(h) Gain or (loss). Subtract column (d) from column (e) and combine the result with column (g)
	0.003704597 ETH2	05/17/2023	12/03/2023	6.75	6.75		0.00
	0.00224161112 ETH2	08/11/2023	12/03/2023	4.14	4.14		0.00
	0.00186977311 ETH2	11/17/2023	12/03/2023	3.63	3.63		0.00
	0.002526824 ETH2	05/25/2023	12/03/2023	4.57	4.57		0.00
	0.002266511863 ETH2	08/15/2023	12/03/2023	4.17	4.17		0.00
	0.002393870614 ETH2	09/02/2023	12/03/2023	3.92	3.92		0.00
	0.002234245065 ETH2	08/27/2023	12/03/2023	3.70	3.70		0.00
	0.002303294058 ETH2	11/05/2023	12/03/2023	4.34	4.34		0.00
	0.001766956369 ETH2	11/03/2023	12/03/2023	3.17	3.17		0.00
	0.002203399871 ETH2	09/06/2023	12/03/2023	3.59	3.59		0.00
	0.001711532742 ETH2	10/03/2023	12/03/2023	2.85	2.85		0.00
	0.003703336 ETH2	05/17/2023	12/03/2023	6.74	6.74		0.00
	0.002384163609 ETH2	10/21/2023	12/03/2023	3.86	3.86		0.00
	0.001697560768 ETH2	11/23/2023	12/03/2023	3.53	3.53		0.00
	0.002384745581 ETH2	10/10/2023	12/03/2023	3.80	3.80		0.00
<b>2</b>	Totals. Add the amounts in col egative amounts). Enter each tota D, line 1b (if Box A above is cl checked), or line 3 (if B	al here and include hecked), <b>line 2</b> (if <b>B</b>	on your Schedule ox <b>B</b> above is	62.76	62.76		0.00

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.

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Department of the Treasury Internal Revenue Service

Name(s) shown on return

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2023 Attachment Sequence No.

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1						If you enter an amount in column (g), enter a code in column (f).	
	<b>(a)</b> Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</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 <b>Note</b> below and see Column (e) in the separate instructions	f) Code(s) from instructions (g) Amount of adjustment	(h) Gain or (loss). Subtract column (d) from column (e) and combine the result with column (g)
	0.002140787705 ETH2	08/18/2023	12/03/2023	3.56	3.56		0.00
	0.002236839 ETH2	04/25/2023	12/03/2023	4.12	4.12		0.00
	0.0021436717 ETH2	09/15/2023	12/03/2023	3.50	3.50		0.00
	0.002741228 ETH2	05/08/2023	12/03/2023	5.10	5.10		0.00
	0.003447309 ETH2	05/17/2023	12/03/2023	6.27	6.27		0.00
	0.002730103345 ETH2	06/03/2023	12/03/2023	5.16	5.16		0.00
	0.002460100552 ETH2	09/15/2023	12/03/2023	3.98	3.98		0.00
	0.002605752376 ETH2	08/24/2023	12/03/2023	4.30	4.30		0.00
	0.001959903394 ETH2	09/28/2023	12/03/2023	3.25	3.25		0.00
	0.002451993914 ETH2	07/04/2023	12/03/2023	4.78	4.78		0.00
	0.002529948822 ETH2	11/11/2023	12/03/2023	5.27	5.27		0.00
	0.002020223654 ETH2	09/08/2023	12/03/2023	3.30	3.30		0.00
	0.002783864 ETH2	05/28/2023	12/03/2023	5.15	5.15		0.00
	0.002529314 ETH2	05/03/2023	12/03/2023	4.72	4.72		0.00
	0.001762883949 ETH2	10/19/2023	12/03/2023	2.77	2.77		0.00
<b>2</b>	<b>Totals.</b> Add the amounts in col egative amounts). Enter each tota D, <b>line 1b</b> (if <b>Box A</b> above is cl checked), or <b>line 3</b> (if <b>B</b>	al here and include hecked), <b>line 2</b> (if <b>B</b> ox <b>C</b> above is chec	on your Schedule ox B above is cked) ►	00.20	65.23	(a) the basis as reported to the IPS, and actor r	0.00

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							column (g)
	0.002228745887 ETH2	11/30/2023	12/03/2023	4.65	4.65		0.00
	0.001664809175 ETH2	10/31/2023	12/03/2023	3.03	3.03		0.00
	0.002203340364 ETH2	06/28/2023	12/03/2023	4.05	4.05		0.00
	0.002890495 ETH2	05/19/2023	12/03/2023	5.26	5.26		0.00
	0.002374001 ETH2	05/02/2023	12/03/2023	4.43	4.43		0.00
	0.002230108455 ETH2	09/11/2023	12/03/2023	3.48	3.48		0.00
	0.002571741154 ETH2	11/02/2023	12/03/2023	4.62	4.62		0.00
	0.002225415701 ETH2	06/25/2023	12/03/2023	4.21	4.21		0.00
	0.002255247416 ETH2	08/11/2023	12/03/2023	4.17	4.17		0.00
	0.00214597492 ETH2	10/15/2023	12/03/2023	3.34	3.34		0.00
	0.002114122911 ETH2	06/19/2023	12/03/2023	3.63	3.63		0.00
	0.002353832318 ETH2	10/11/2023	12/03/2023	3.67	3.67		0.00
	0.001712548002 ETH2	10/24/2023	12/03/2023	3.13	3.13		0.00
	0.001773403355 ETH2	12/02/2023	12/03/2023	3.80	3.80		0.00
	0.00186454898 ETH2	11/23/2023	12/03/2023	3.84	3.84		0.00
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0.002466566 ETH2	04/25/2023	12/03/2023	4.54	4.54			0.00
0.002348902274 ETH2	11/14/2023	12/03/2023	4.65	4.65			0.00
0.002518228441 ETH2	07/31/2023	12/03/2023	4.68	4.68			0.00
2 Totals. Add the amounts in connegative amounts). Enter each tot D, line 1b (if Box A above is conchecked), or line 3 (if B	al here and include checked), <b>line 2</b> (if <b>E</b> <b>lox C</b> above is chec	on your Schedule <b>Iox B</b> above is	10.07	13.87			0.00

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.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37768Z

Attachment Sequence	No.	1	2/	٩
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Form 8949 (2024)	2
Name(s) shown on return	Social security number or taxpayer identification number

Name(s) shown on return

Before you check Box D, E, or F 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

Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see Part II instructions). For short-term transactions, see page 1.

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 D. E. or F below. Check only one box. If more than one box applies for your long-term transactions. complete a separate Form 8949, page 2, for each applicable box. If you have more long-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.

**(D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

**(E)** Long-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS Adjustment, if any, to gain or loss

<b>(F)</b> Long-term transactions not reported to you on Form 1099-B	X (	(F) Long-term	transactions not	reported to you	u on Form 1099-B	
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	() 5					li you enter an an	ount in column (g),	
1						enter a code	in column (f). a <b>te instructions.</b>	
•	<b>(a)</b> Description of property (Example: 100 sh. XYZ Co.)	<b>(b)</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 <b>Note</b> below and see Column (e) in the separate instructions	Code(; instru ( Amo	f) s) from cctions g) unt of stment	(h) Gain or (loss). Subtract column (d) from column (e) and combine the result with column (g)
	7.82761518003 ETH2	10/27/2022	12/03/2023	11,818.33	11,818.33			0.00
<b>2</b> r	Totals. Add the amounts in co negative amounts). Enter each tot D, line 1b (if Box D above is c checked), or line 3 (if B	al here and include hecked), <b>line 2</b> (if <b>E</b>	on your Schedule Box <b>E</b> above is	11,818.33	11,818.33			0.00

Note: If you checked Box D 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.