




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: FIFO**
All gains and losses appearing on this pre-filled form were calculated using FIFO (Highest in, First Out).
You can change your cost-basis method in [Settings](#)
-  **Review your summary totals**
In 2022, your total [crypto activity](#) was: -\$0.00 in long term capital gain, \$8.07 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.

Sales and Other Dispositions of Capital Assets

Department of the Treasury
Internal Revenue Service

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

2023

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

Attachment Sequence No. 12A

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.

Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions 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 IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you are 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 Column (e) 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 (d) from column (e) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	0.01 ETH	11/28/2022	04/04/2023	18.60	11.82			6.78
	7.0348223707351389 GRT	04/01/2023	04/04/2023	1.00	1.00			(0.00)
	7.0348223707351389 GRT	04/01/2023	04/04/2023	1.00	1.00			(0.00)
	7.0348223707351389 GRT	04/01/2023	04/04/2023	1.00	1.00			(0.00)
	6.9743506177945833 GRT	04/01/2023	04/04/2023	0.99	0.99			(0.00)
	9.46842193 ZRX	11/28/2022	04/04/2023	3.20	1.76			1.44
	0.04327833 ZEC	11/28/2022	04/04/2023	1.60	1.74			(0.14)
	22000.645118 USDC	04/02/2023	04/04/2023	22,000.64	22,000.65			(0.01)
	268.4563758389261745 AMP	04/06/2023	04/06/2023	1.00	1.00			0.00
	268.4563758389261745 AMP	04/06/2023	04/06/2023	1.00	1.00			0.00
	268.4563758389261745 AMP	04/06/2023	04/06/2023	1.00	1.00			0.00
	267.0169314632214765 AMP	04/06/2023	04/06/2023	0.99	0.99			0.00
	0.5036514731805591 NEAR	04/06/2023	04/06/2023	1.00	1.00			(0.00)
	0.5035246727089627 NEAR	04/06/2023	04/06/2023	1.00	1.00			(0.00)
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) ►			22,035.01	22,026.94			8.07

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 Column (e) in the separate instructions	If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (d) from column (e) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	0.4968479989796935 NEAR	04/06/2023	04/06/2023	0.99	0.99			(0.00)
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) ►			22,035.01	22,026.94			8.07

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

Form **8949** (2024)

Name(s) shown on return	Social security number or taxpayer identification number
-------------------------	--

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.

Part II Long-Term. Transactions involving capital assets you held more than 1 year are generally long-term (see 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 are 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

(F) Long-term transactions not reported to you on Form 1099-B

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.

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 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)
	0.00708 USDC	09/02/2021	04/04/2023	<0.01	<0.01			(0.00)
	0.002133 USDC	08/11/2021	04/04/2023	<0.01	<0.01			(0.00)
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 D above is checked), line 2 (if Box E above is checked), or line 3 (if Box F above is checked) ►			<0.01	<0.01			(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.