

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). The coins with the highest cost basis (original purchase price) are sold first.

You can change your cost-basis method in [Settings](#)



Fill in missing transaction details

These rows will be **highlighted red** on the form. Please fill in:

- **Date acquired – column (b):** the date you first bought the crypto
- **Cost basis – column (e):** the price at which you first bought the crypto

When you receive crypto from other exchanges or other Coinbase platforms like Coinbase Pro, Coinbase does not have a record of the asset's original cost basis and/or date acquired. Totals (row 2) at the end of the form will not be calculated due to missing information.

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

► Go 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.

OMB No. 1545-0074

2022

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). 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 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	
	0.000109154343738664656417 CBETH	09/30/2022	12/08/2022	0.13	0.14			(0.01)
	0.000137236074031910607348 CBETH	11/20/2022	12/08/2022	0.17	0.16			<0.01
	0.000118289009416425668787 CBETH	12/05/2022	12/08/2022	0.14	0.15			(0.01)
	0.000118151498320201309461 CBETH	12/02/2022	12/08/2022	0.14	0.15			(0.01)
	0.000129633674854935313182 CBETH	11/23/2022	12/08/2022	0.16	0.15			<0.01
	0.000015697833307654646384 CBETH	08/30/2022	12/08/2022	0.02	Missing			0.02
	0.000093153945470844560556 CBETH	08/24/2022	12/08/2022	0.11	0.16			(0.04)
	0.000235173441207131095887 CBETH	11/14/2022	12/08/2022	0.28	0.29			(0.01)
	0.000093261989903592271455 CBETH	09/13/2022	12/08/2022	0.11	0.16			(0.05)
	0.000094077234259779544602 CBETH	09/19/2022	12/08/2022	0.11	0.13			(0.01)
	0.000095511278548976434716 CBETH	09/02/2022	12/08/2022	0.12	0.15			(0.04)
	0.000115961143001770443054 CBETH	09/21/2022	12/08/2022	0.14	0.15			(0.01)
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) ►				2.11	2.28			(0.17)

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	
	0.000118328298301061200023 CBETH	09/27/2022	12/08/2022	0.14	0.16			(0.01)
	0.000166928648595213338955 CBETH	11/17/2022	12/08/2022	0.20	0.20			(0.00)
	0.000104940610861503931356 CBETH	10/15/2022	12/08/2022	0.13	0.13			(0.01)
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) ►			2.11	2.28			(0.17)

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 Assets

► Go 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.

OMB No. 1545-0074

2022

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). 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 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	
	0.000110313365835412827879 CBETH	11/05/2022	12/08/2022	0.13	0.18			(0.05)
	0.000106885410650962727538 CBETH	10/07/2022	12/08/2022	0.13	0.15			(0.02)
	0.000110608032470179312149 CBETH	09/24/2022	12/08/2022	0.13	0.15			(0.02)
	0.000112886787779040123837 CBETH	10/31/2022	12/08/2022	0.14	0.18			(0.04)
	0.000104587010899784150232 CBETH	10/27/2022	12/08/2022	0.13	0.16			(0.04)
	0.000110048165864122992036 CBETH	11/02/2022	12/08/2022	0.13	0.17			(0.03)
	0.000107239010612682508662 CBETH	10/12/2022	12/08/2022	0.13	0.14			(0.01)
	0.000093988834269349599321 CBETH	09/20/2022	12/08/2022	0.11	0.13			(0.01)
	0.000129643497076094195991 CBETH	11/26/2022	12/08/2022	0.16	0.16			(0.00)
	0.000107769410555262180348 CBETH	10/18/2022	12/08/2022	0.13	0.14			(0.01)
	0.000108123010516981961472 CBETH	10/26/2022	12/08/2022	0.13	0.17			(0.04)
	0.00011865243159930433272 CBETH	11/11/2022	12/08/2022	0.14	0.15			(0.01)
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) ►				2.03	2.30			(0.27)

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	
	0.000105746032996532321694 CBETH	10/10/2022	12/08/2022	0.13	0.14			(0.01)
	0.000127777275055906462281 CBETH	11/10/2022	12/08/2022	0.15	0.15			<0.01
	0.000129181852681626703968 CBETH	11/29/2022	12/08/2022	0.16	0.16			(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) ►			2.03	2.30			(0.27)

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** (2023)

Sales and Other Dispositions of Capital Assets

► Go 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.

OMB No. 1545-0074

2022

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). 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 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	
	0.000063117593166980930634 CBETH	09/09/2022	12/08/2022	0.08	0.11			(0.03)
	0.017423667580405691533527 CBETH	08/22/2022	12/08/2022	21.03	31.69			(10.67)
	0.000104518255351671970569 CBETH	10/25/2022	12/08/2022	0.13	0.14			(0.01)
	0.000112130476749806147544 CBETH	10/03/2022	12/08/2022	0.14	0.15			(0.01)
	0.000094941589721761231794 CBETH	09/06/2022	12/08/2022	0.11	0.15			(0.03)
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) ►				21.48	32.24			(10.76)

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).
Generated on January 27, 2023 00:42 EST

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** (2023)

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

☒ **(F)** Long-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	
	0.000092928034384190255949 CBETH	03/31/2021	12/08/2022	0.11	0.18			(0.06)
	0.050996058790351768226763 CBETH	04/22/2021	12/08/2022	61.54	131.66			(70.11)
	0.010793353987082711208639 CBETH	04/16/2021	12/08/2022	13.03	27.04			(14.02)
	0.028406187724787326760697 CBETH	05/03/2021	12/08/2022	34.28	98.22			(63.94)
	0.130264271275556748402609 CBETH	03/31/2021	12/08/2022	157.21	245.38			(88.17)
	0.045448635257574458711316 CBETH	04/03/2021	12/08/2022	54.85	98.22			(43.37)
	0.042855097405013770760484 CBETH	07/04/2021	12/08/2022	51.72	98.22			(46.50)
	0.031309272877170206437164 CBETH	04/11/2021	12/08/2022	37.78	70.25			(32.46)
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) ▶				410.52	769.17			(358.65)

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.

