# Gain / Loss report

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Cost Basis Method: HIFO

# **About report**

This report includes all taxable activity on Coinbase with realized gains or losses. For US customers, Sells and Converts are taxable events that realize gains. This report does not include taxable events like Staking or Coinbase Earn that result in income. Note that this report is provided for informational purposes only, and you are responsible for confirming the accuracy and completeness of the information set forth in the report. For final tax obligations, please consult your tax advisor.

## **Summary**

Data source	Long-term	Short-term	Total Gain/Loss
Coinbase	None	None	None
Not Available	• None	<b>9</b> \$18.51	<b>9</b> \$18.51
Total	None	\$18.51	\$18.51

## **Report legend**

#### **Short-term**

The tax you pay on capital gains or losses depends on how long you hold the asset. If you hold an asset for 1 year or less, you pay the short term capital gains tax rate.

### **Long-term**

The tax you pay on capital gains or losses depends on how long you hold the asset. If you hold an asset for 1 year and 1 day, or longer, you pay the long term capital gains tax rate.

#### **Proceeds**

The amount of money you received when you sold your cryptocurrency. If you received USD in exchange for your cryptocurrency then the cash you received is your proceeds. If you exchanged one cryptocurrency for another it will be the dollar value of the crypto you received.

#### **Cost-basis method**

You can change your cost-basis method by accessing the Settings page. For futures, the cost-basis method is fixed to FIFO (First in, first out). The method currently displayed is based on your account's default setting.

#### Some data not available

### Why?

When you transfer crypto to Coinbase and you acquired it elsewhere, Coinbase does not have a record of the asset's original cost basis and/or date acquired. For these transactions, we indicate that these data points are not available with •

#### How to treat these transactions

We estimate your gains/losses for these transactions by assuming \$0 cost basis and treating your date received as date acquired. Before filing your taxes, work with your tax professional or follow our guide to prepare these data points to accurately report your gains or losses.

## Section 1

# Data source: Coinbase

These are taxable transactions incurring realized gains or losses where Coinbase all relevant data points.

You don't have any gains/losses in 2023

### Section 2

# Data source: Not available

These are taxable transactions incurring realized gains or losses where the cost basis is unavailable.

• For these transactions Coinbase does not have a cost basis on record. We estimate your gains/losses for these transactions by assuming \$0 cost basis and treat date acquired.

Date Sold	Event	Amount	Proceeds	Cost Basis	Long Term	Short Term Total Gain/Loss	
03/27/2023	O Sold LINK	2.80711506	\$18.51	<b>9</b> \$0.00	• None	<b>9</b> \$18.51	<b>9</b> \$18.51
	Date Acquired (Ta	ax Lots)					
	<ul><li>9 03/26/2023</li><li>9 12/02/2022</li></ul>	2.77909162 LINK 0.02802344 LINK	\$18.33 \$0.18	\$0.00 \$0.00	None None	None None	

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