

Form 1099-DA: Digital Asset Proceeds From Broker Transactions, 2025 (layout sample, synthetic data)

EXAMPLE DIGITAL EXCHANGE LLC · Account ending 4821 · JU MING

Summary by applicable checkbox on Form 8949

Applicable checkbox	Number of transactions	Gross proceeds	Cost or other basis	Gain or (loss)
G - Short-term, basis reported to IRS	16	\$266,428.50	\$261,435.12	\$4,993.38
H - Short-term, basis not reported	6	\$7,450.33	\$4.52	\$0.71
J - Long-term, basis reported to IRS	5	\$19,514.46	\$16,085.91	\$3,428.55
K - Long-term, basis not reported	4	\$90,457.34	\$0.00	\$0.00
Y - Holding period unknown	2	\$14.22	\$0.00	\$0.00

Box 2 checked means the cost basis shown was reported to the IRS.

Short-term transactions for which basis is reported to the IRS (Form 8949, Part I, Box G)

Digital asset	Number of units	Date acquired	Date sold or disposed	Gross proceeds	Cost or other basis	Gain or (loss)	Box 2 reported
Bitcoin (BTC)	1.20282325	07/12/2024	01/16/2025	\$95,129.88	\$67,213.00	\$27,916.88	X
Solana (SOL)	2.25085787	09/15/2024	01/28/2025	\$302.98	\$377.99	(\$75.01)	X
Dogecoin (DOGE)	0.38715075	08/05/2024	01/31/2025	\$0.07	\$0.08	(\$0.01)	X
Dogecoin (DOGE)	2.86811632	01/23/2025	02/01/2025	\$0.98	\$1.04	(\$0.06)	X
Dogecoin (DOGE)	2.18942113	11/10/2024	02/13/2025	\$0.48	\$0.44	\$0.04	X
USD Coin (USDC)	1.64916511	01/25/2025	03/16/2025	\$1.65	\$1.38	\$0.27	X
Ethereum (ETH)	1.73898684	03/01/2025	03/27/2025	\$5,206.36	\$5,688.90	(\$482.54)	X
Bitcoin (BTC)	0.65146970	06/30/2024	03/28/2025	\$40,447.33	\$33,912.32	\$6,535.01	X
Ethereum (ETH)	1.30350919	08/27/2024	05/09/2025	\$4,622.39	\$4,213.58	\$408.81	X
Solana (SOL)	2.00445611	09/12/2024	05/29/2025	\$405.58	\$384.96	\$20.62	X
Solana (SOL)	2.75634304	06/04/2025	09/14/2025	\$657.21	\$683.92	(\$26.71)	X
Bitcoin (BTC)	1.12673994	12/15/2024	09/20/2025	\$119,163.39	\$148,530.50	(\$29,367.11)	X
USD Coin (USDC)	1.76171070	01/31/2025	10/26/2025	\$1.76	\$1.67	\$0.09	X
USD Coin (USDC)	0.76541389	02/02/2025	11/14/2025	\$0.77	\$0.86	(\$0.09)	X
Solana (SOL)	1.93517297	06/21/2025	11/24/2025	\$487.23	\$424.03	\$63.20	X
Dogecoin (DOGE)	2.55421498	09/13/2025	12/27/2025	\$0.44	\$0.45	(\$0.01)	X
Total				\$266,428.50	\$261,435.12	\$4,993.38	

Short-term transactions for which basis is not reported to the IRS (Form 8949, Part I, Box H)

Digital asset	Number of units	Date acquired	Date sold or disposed	Gross proceeds	Cost or other basis	Gain or (loss)	Box 2 reported
USD Coin (USDC)	0.43136190	11/08/2024	03/10/2025	\$0.43	\$0.39	\$0.04	
Ethereum (ETH)	1.78140857	09/02/2024	04/05/2025	\$7,440.91	Not reported		
USD Coin (USDC)	1.50996914	09/19/2024	05/29/2025	\$1.51	Not reported		
USD Coin (USDC)	1.87623285	01/29/2025	07/31/2025	\$1.88	\$1.42	\$0.46	
USD Coin (USDC)	2.91529818	06/20/2025	11/14/2025	\$2.92	\$2.71	\$0.21	
USD Coin (USDC)	2.67566637	02/01/2025	11/23/2025	\$2.68	Not reported		
Total				\$7,450.33	\$4.52	\$0.71	

Long-term transactions for which basis is reported to the IRS (Form 8949, Part II, Box J)

Digital asset	Number of units	Date acquired	Date sold or disposed	Gross proceeds	Cost or other basis	Gain or (loss)	Box 2 reported
USD Coin (USDC)	1.40584374	11/22/2022	05/23/2025	\$1.41	\$1.15	\$0.26	X
Solana (SOL)	1.33618922	09/06/2023	06/13/2025	\$181.02	\$127.09	\$53.93	X
Dogecoin (DOGE)	0.79938651	03/25/2019	08/13/2025	\$0.29	\$0.21	\$0.08	X
Bitcoin (BTC)	0.18471243	08/04/2022	08/28/2025	\$19,331.19	\$15,957.00	\$3,374.19	X
Dogecoin (DOGE)	2.46766299	09/16/2023	10/12/2025	\$0.55	\$0.46	\$0.09	X
Total				\$19,514.46	\$16,085.91	\$3,428.55	

Long-term transactions for which basis is not reported to the IRS (Form 8949, Part II, Box K)

Digital asset	Number of units	Date acquired	Date sold or disposed	Gross proceeds	Cost or other basis	Gain or (loss)	Box 2 reported

Solana (SOL)	1.93976927	01/01/2019	01/24/2025	\$333.30	Not reported
Bitcoin (BTC)	0.69846247	11/17/2019	02/27/2025	\$52,773.59	Not reported
Bitcoin (BTC)	0.53639164	01/30/2022	03/19/2025	\$36,877.94	Not reported
Solana (SOL)	2.66991767	06/27/2022	10/09/2025	\$472.51	Not reported
Total				\$90,457.34	\$0.00 \$0.00

Holding period unknown (Code Y): basis not reported to the IRS. Report on Form 8949 with Box H or Box K checked as appropriate

Digital asset	Number of units	Date acquired	Date sold or disposed	Gross proceeds	Cost or other basis	Gain Box 2 or basis (loss) reported
Solana (SOL)	0.06206969	Unknown	06/05/2025	\$14.09	Not reported	
USD Coin (USDC)	0.13020453	Unknown	10/22/2025	\$0.13	Not reported	
Total				\$14.22	\$0.00	\$0.00