This form is referenced in an endnote at the Bradford Tax Institute. CLICK HERE to go to the home page.

Department of the Treasury Internal Revenue Service

Sales and Other Dispositions of Capital Assets

▶ Information about Form 8949 and its separate instructions is at www.irs.gov/form8949.

▶ 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 Attachment Sequence No. **12A**

Name(s) snown on return	Social secu	Social security number or taxpayer identification number					
Before you check Box A, B, or C below statement will have the same information broker and may even tell you which both	on as Form 10						
Part I Short-Term. Trans- transactions, see pa Note: You may agg	age 2.		·	•			
reported to the IRS Schedule D, line 1a							
You must check Box A, B, or C I complete a separate Form 8949, p for one or more of the boxes, com	page 1, for ea	ach applicabl	e box. If you have	ve more short-te	rm transac		
(A) Short-term transactions(B) Short-term transactions(C) Short-term transactions	reported on	Form(s) 1099	9-B showing bas	-			e)
1 (a) Description of property	(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 <i>Column</i> (e) in the separate instructions	See the separate instructions.		(h) Gain or (loss). Subtract column (e)
(Example: 100 sh. XYZ Co.)					(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g)

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) ▶

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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Name(s) shown on return. Name and SSN or taxpayer identification no. not required if shown on other side

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 long term. For short-term transactions, see page 1.

Note: You may aggregate all long-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 8a; 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 was not 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 <i>Column</i> (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 (e)		
						(f) Code(s) from instructions	(g) Amount of adjustment	from column (d) and combine the result with column (g)		
n S	otals. Add the amounts in columns egative amounts). Enter each total I chedule D, line 8b (if Box D above bove is checked), or line 10 (if Box	here and includ is checked), lin	e on your e 9 (if Box E							

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.