



Attention:

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Please note that Copy B and other copies of this form, which appear in black, may be downloaded and printed and used to satisfy the requirement to provide the information to the recipient.

If you have 10 or more information returns to file, you may be required to file e-file. Go to [IRS.gov/InfoReturn](https://www.irs.gov/InfoReturn) for e-file options.

If you have fewer than 10 information returns to file, we strongly encourage you to e-file. If you want to file them on paper, you can place an order for the official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, at [IRS.gov/EmployerForms](https://www.irs.gov/EmployerForms). We'll mail you the forms you request and their instructions, as well as any publications you may order.

See Publications [1141](#), [1167](#), and [1179](#) for more information about printing these forms.

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VOID CORRECTED

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949	OMB No. 1545-2330	Digital Asset Proceeds From Broker Transactions
			2025 Form 1099-DA	
		1a Code for digital asset		
		1b Name of digital asset		
FILER'S TIN	RECIPIENT'S TIN			
RECIPIENT'S name		1c Number of units		
Street address (including apt. no.)		1d Date acquired	1e Date sold or disposed	
City or town, state or province, country, and ZIP or foreign postal code		1f Proceeds \$	1g Cost or other basis \$	
Account number		1h Accrued market discount \$	1i Wash sales loss disallowed \$	
CUSIP number		2 Check if basis reported to IRS <input type="checkbox"/>	3a Reported to IRS: <input type="checkbox"/> Gross proceeds <input type="checkbox"/> Net proceeds	
5 Check if loss is not allowed based on amount in 1f <input type="checkbox"/>		3b Check if proceeds from: <input type="checkbox"/> Reserved for future use <input type="checkbox"/> QOF	4 Federal income tax withheld \$	
6 Gain or loss: <input type="checkbox"/> Short-term <input type="checkbox"/> Ordinary <input type="checkbox"/> Long-term		7 Check if 1f is only cash <input type="checkbox"/>	8 Check if broker relied on customer-provided acquisition information <input type="checkbox"/>	
9 Check if digital asset is a noncovered security <input type="checkbox"/>	10		11a Check if gross proceeds reported in 1f is an aggregate amount for: <input type="checkbox"/> Qualifying stablecoins <input type="checkbox"/> Specified NFTs	
11b If 11a checked, number of transactions	11c For aggregate reporting of specified NFTs, aggregate gross proceeds reported in 1f that are attributable to first sales by creator or minter \$	12a Number of units transferred in	12b If transferred in, provide transfer-in date	13
14 State name		15 State identification no.		16 State tax withheld \$

Copy A
For Internal Revenue Service Center

For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns.**

www.irs.gov/Form1099

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				2025 Form 1099-DA	
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				----- \$	

Digital Asset Proceeds From Broker Transactions

Copy 1 For State Tax Department

CORRECTED (if checked)

FILER'S name, street address, city or town, state or province, country, ZIP or foreign postal code, and telephone no.		Applicable checkbox on Form 8949	OMB No. 1545-2330	Digital Asset Proceeds From Broker Transactions	
			2025 Form 1099-DA		
		1a Code for digital asset			
		1b Name of digital asset			
FILER'S TIN	RECIPIENT'S TIN				
RECIPIENT'S name		1c Number of units			
Street address (including apt. no.)		1d Date acquired	1e Date sold or disposed	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.	
City or town, state or province, country, and ZIP or foreign postal code		1f Proceeds \$	1g Cost or other basis \$		
Account number		1h Accrued market discount \$	1i Wash sales loss disallowed \$		
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14 State name		15 State identification no.			16 State tax withheld \$

Instructions for Recipient

Brokers must report proceeds from (and in some cases, basis for) digital asset dispositions to you and the IRS on Form 1099-DA. You may be required to recognize gain from these dispositions of digital assets. Reporting is also required when your broker knows or has reason to know that a corporation in which you own a digital asset that is also stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, services, digital assets, or other property that was exchanged for a digital asset that is also the corporation's stock.

If you received a Form 1099-DA, you generally sold, exchanged, or otherwise disposed of a financial interest in a digital asset and should check the "Yes" box next to the question on page 1 of Form 1040.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number, if applicable to the digital assets disposed.

Applicable checkbox on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040), and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

Box 1a. Shows the Digital Token Identification Foundation (DTIF) code associated with the name shown in box 1b for which the amounts are being reported.

Box 1b. Shows the name of the digital asset.

Box 1c. Shows the number of digital asset units sold, exchanged, or otherwise disposed of in the transaction.

Box 1d. Shows the original date the assets were acquired. This box may be blank if box 9 is checked or if the digital assets sold, exchanged, or otherwise disposed of were acquired on a variety of dates or if the date was unknown to the filer.

Box 1e. Shows the sale or disposition date.

Box 1f. Shows the total proceeds from the digital asset transaction. Total proceeds may include cash, the value of services, digital assets, or other property received in exchange for the disposed digital assets. This amount does not include the gross proceeds from the first sale of any specified NFTs you created or minted, which are reported in box 11c.

Box 1g. Shows the aggregate cost or other basis of the digital assets sold, exchanged, or otherwise disposed. If box 9 is checked, box 1g may be blank if the cost or other basis was unknown to the filer, or the digital assets were acquired prior to 2026. If box 1g is blank, you will need to determine your basis based on your own books and records. If box 1g has any entry, including zero, the information within that box has been reported to the IRS as basis.

Box 1h. Shows the amount of accrued market discount for digital assets that are also debt instruments for tax purposes. For details on market discount, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 9 is checked, box 1h may be blank.

Box 1i. Shows the amount of nondeductible loss in a wash sale transaction involving digital assets that are also stock or securities for tax purposes. For details on wash sales, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 9 is checked, box 1i may be blank.

Box 2. If checked, the basis in box 1g has been reported to the IRS and either the short-term or the long-term gain or loss box in box 6 will be checked. If box 2 is checked on Form(s) 1099-DA and NO adjustment is required, see the instructions for your Schedule D (Form 1040), as you may be able to report your transaction directly on Schedule D (Form 1040). If the "Ordinary" box in box 6 is checked, an adjustment may be required.

Box 3a. If the exercise of a digital asset that is also a non-compensatory option resulted in a sale of a digital asset, a checked "Net proceeds" box indicates that the amount in box 1f was adjusted for option premium. A checked "Gross proceeds" box indicates that the amount in box 1f was not adjusted for option premium.

Box 3b. If checked, proceeds are from a transaction involving a Qualified Opportunity Fund (QOF).

Box 4. Shows backup withholding. Generally, a filer must backup withhold if you did not furnish your TIN to the filer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box 1f. See the Form 8949 and Schedule D (Form 1040) instructions. The broker should advise you of any losses on a separate statement.

Box 6. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the "Ordinary" gain or loss box is checked, your digital asset may be subject to special rules. See the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your digital asset. If box 9 is checked, box 6 may be blank.

Box 7. If checked, you only received cash proceeds in the transaction.

Box 8. If checked, you provided acquisition information to your broker and they relied on it when identifying which digital asset was sold, exchanged, or disposed.

Box 9. If checked, the digital asset sold was a noncovered security and boxes 1d, 1g, 1h, 1i, 2, and 6 may be blank.

Box 10. Reserved for future use.

Box 11a. If checked, the digital assets sold were qualifying stablecoins or specified non-fungible tokens (NFTs) and the information reported in box 1f represents the aggregate gross proceeds from those sales for the year.

Box 11b. Shows the number of transactions if the information reported on this form represents more than one transaction.

Box 11c. Shows the gross proceeds from the first sale of any specified NFTs you created or minted.

Box 12a. Shows the number of digital asset units transferred into an account at the broker.

Box 12b. Shows the date of any transfer-in.

Box 13. Reserved for future use.

Boxes 14–16. Show state(s)/local income tax information.

Future developments. For the latest information about any developments related to Form 1099-DA and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form1099DA.

Free File Program. Go to www.irs.gov/FreeFile to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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				\$

Copy 2
To be filed with recipient's state income tax return, when required.