

more statements containing all the same information as Form 8949, instead of attaching Form 8949, if the statements are in a format similar to Form 8949.

However, this doesn't apply to transactions that qualify for [Exception 1](#) or the [Special provision for certain corporations, partnerships, securities dealers, and other qualified entities](#). In those cases, neither an attachment, a statement, nor Form 8453 is required.

Charitable gift annuity. If you are the beneficiary of a charitable gift annuity and receive a Form 1099-R showing an amount in box 3, report the box 3 amount on a Part II with box F checked. Enter "Form 1099-R" in column (a). Enter the box 3 amount in column (d). Also complete column (h).

Form 2438. Enter any net short-term capital gain from line 4 of Form 2438 on a Part I with box C checked. Enter "Net short-term capital gain from Form 2438, line 4" in column (a), enter the gain in column (h), and leave all other columns blank.

Enter any amount from line 12 of Form 2438 on a Part II with box F checked. Enter "Undistributed capital gains not designated (from Form 2438)" in column (a), enter the amount of the gain in column (h), and leave all other columns blank.

Form 2439. Corporations and partnerships report undistributed long-term capital gains from Form 2439 on a Part II with box F checked. Enter "From Form 2439" in column (a), enter the gain in column (h), and leave all other columns blank. Individuals report undistributed long-term capital gains from Form 2439 on line 11 of Schedule D (Form 1040). Estates and trusts report those amounts on line 11 of Schedule D (Form 1041).

Contingent payment debt instruments. If you sell a taxable contingent payment debt instrument subject to the noncontingent bond method at a gain, your gain is ordinary income (interest income), even if you hold the debt instrument as a capital asset. If you sell a taxable contingent payment debt instrument subject to the noncontingent bond method at a loss, your loss is an ordinary loss to the extent of your prior OID inclusions on the debt instrument. If the debt instrument is a capital asset, treat any loss that is more than your prior OID inclusions as a capital loss. See Regulations section 1.1275-4(b) for exceptions to these rules.

If you received a Form 1099-B (or substitute statement) reporting the sale of a taxable contingent payment debt instrument subject to the noncontingent bond method and the Ordinary box in box 2 is checked, an adjustment may be required. See the [Worksheet for](#)

[Contingent Payment Debt Instrument Adjustment in Column \(g\)](#) to figure the adjustment to enter in column (g).

See Pub. 550 or Pub. 1212 for more details on any special rules or adjustments that might apply.

NAV method for money market funds. If you have a capital gain or (loss) determined under the net asset value (NAV) method with respect to shares in a money market fund, enter the name of the fund followed by "(NAV)" in column (a) on a Part I with box C checked. Enter the net gain or (loss) in column (h). Leave all other columns blank. No long-term capital gain or (loss) can be entered under the NAV method.

Nondividend distributions. Distributions from a corporation that are a return of your cost (or other basis) aren't taxed until you recover your cost (or other basis). Reduce your cost (or other basis) by these distributions, but not below zero. After you have recovered your entire cost (or other basis), any later nondividend distribution is taxable as a capital gain. Enter the name of the payer of any taxable nondividend distributions in column (a) on a Part I with box C checked or Part II with box F checked (depending on how long you held the stock). Enter the taxable part of the distribution in columns (d) and (h). Each payer of a nondividend distribution should send you a Form 1099-DIV showing the amount of the distribution in box 3.

Dispositions of depreciable property not used in a trade or business. Report on Form 8949 a loss from the sale or exchange of depreciable property not used in a trade or business but held for investment or for use in a not-for-profit activity. If you have a gain from the sale of such property, see *Disposition of Depreciable Property Not Used in Trade or Business* in the Form 4797 instructions.

Other gains or losses where sales price or basis isn't known. If you have another gain or (loss) for which you don't know the sales price or basis (such as a long-term capital gain from Form 8621), enter a description of the gain or (loss) in column (a) on a Part I with box C checked or Part II with box F checked (depending on how long you held the property). If you have a gain, enter it in columns (d) and (h). If you have a loss, enter it in columns (e) and (h). Complete any other columns you can.

Column (a)—Description of Property

For stock, include the number of shares. You can use stock ticker symbols or abbreviations to describe the property as long as they are based on the descriptions

of the property as shown on Form 1099-B or 1099-S (or substitute statement).

If you inherited the property from someone who died in 2010 and the executor of the estate made the election to file Form 8939, also enter "INH-2010" in column (a).

Column (b)—Date Acquired

Enter in this column the date you acquired the property. Enter the trade date for stocks and bonds you purchased on an exchange or over-the-counter market. For a short sale, enter the date you acquired the property delivered to the broker or lender to close the short sale. For property you previously elected to treat as having been sold and reacquired on January 1, 2001 (or January 2, 2001, for readily tradeable stock), enter the date of the deemed sale and reacquisition.

If you received a Form 1099-B (or substitute statement), box 1b may help you determine when you acquired the property.

Inherited property. Generally, if you disposed of property that you acquired by inheritance, report the sale or exchange on a Part II with the appropriate box checked (D, E, or F). Enter "INHERITED" in column (b).

Stock acquired on various dates. If you sold a block of stock (or similar property) that you acquired through several different purchases, you may report the sale on one row and enter "VARIOUS" in column (b). However, you still must report the short-term gain or (loss) on the sale on Part I and the long-term gain or (loss) on Part II.

Column (c)—Date Sold or Disposed Of

Enter in this column the date you sold or disposed of the property. Use the trade date for stocks and bonds traded on an exchange or over-the-counter market. For a short sale, enter the date you delivered the property to the broker or lender to close the short sale.

If you received a Form 1099-B (or substitute statement), box 1c may help you determine when you sold or disposed of the property.

Column (d)—Proceeds (Sales Price)

Follow the instructions below that apply to your transaction(s).

You didn't receive a Form 1099-B or 1099-S (or substitute statement). If you didn't receive a Form 1099-B or 1099-S (or substitute statement) for a transaction, enter in column (d) the net proceeds. The net proceeds equal the gross proceeds minus any selling expenses (such as broker's fees, commissions, and state and