

IF . . .	THEN enter this code in column (f) . . .	AND. . .
You received a Form 1099-B showing accrued market discount in box 1f	D	Use the Worksheet for Accrued Market Discount Adjustment in Column (g) , later, to figure the amount to enter in column (g). However: <ul style="list-style-type: none"> • If you received a partial payment of principal on a bond, don't use the worksheet. Instead, enter the smaller of the accrued market discount or your proceeds in column (g). Also report it as interest on your tax return. • If you chose to include market discount in income currently, enter -0- in column (g). Before figuring your gain or (loss), increase your basis in the bond by the market discount you have included in income for all years. See the instructions for code B above. If the disposition of a market discount bond results in a loss subject to the wash sale rules, enter "W" in column (f) and follow the instructions for code "W" below.
You sold or exchanged qualified small business stock and can exclude part of the gain	Q	Report the sale or exchange on Form 8949 as you would if you weren't taking the exclusion and enter the amount of the exclusion as a negative number (in parentheses) in column (g). However, if the transaction is reported as an installment sale, see <i>Gain from an installment sale of QSB stock</i> in the Instructions for Schedule D (Form 1040).
You can exclude all or part of your gain under the rules explained in the Schedule D instructions for DC Zone assets or qualified community assets	X	Report the sale or exchange on Form 8949 as you would if you weren't taking the exclusion. Then enter the amount of the exclusion as a negative number (in parentheses) in column (g).
You are electing to postpone all or part of your gain under the rules explained in the Schedule D instructions for any rollover of gain (for example, rollover of gain from QSB stock or publicly traded securities)	R	Report the sale or exchange on Form 8949 as you would if you weren't making the election. Then enter the amount of postponed gain as a negative number (in parentheses) in column (g).
You have a nondeductible loss from a wash sale	W	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See the Schedule D instructions for more information about wash sales generally and Pub. 550 for more information on wash sales involving substantially similar stock or securities. If you received a Form 1099-B (or substitute statement) and the amount of nondeductible wash sale loss shown in box 1g is incorrect, enter the correct amount of the nondeductible loss as a positive number in column (g). If the amount of the nondeductible loss is less than the amount shown on Form 1099-B (or substitute statement), attach a statement explaining the difference. If no part of the loss is a nondeductible loss from a wash sale transaction, enter -0- in column (g).
You have a nondeductible loss other than a loss indicated by code W	L	Report the sale or exchange on Form 8949 and enter the amount of the nondeductible loss as a positive number in column (g). See <i>Nondeductible Losses</i> in the Instructions for Schedule D (Form 1040).