

one broker, report the totals from each broker on a separate row.

Don't enter "Available upon request" and summary totals in lieu of reporting the details of each transaction on Part I or II or attached statements.



Exception 2 is not available for the election to defer eligible gain by investing in a QOF. Taxpayers who elect to defer eligible gain must report the details of each investment in a QOF on Form 8949 in the manner described under [How To Report an Election To Defer Tax on Eligible Gain Invested in a QOF](#), later.

Special provision for certain corporations, partnerships, securities dealers, and other qualified entities.

This special provision applies to certain corporations, partnerships, securities dealers, and nonprofit organizations. Individual taxpayers aren't eligible except in rare circumstances.

You may enter summary totals instead of reporting the details of each transaction on a separate row of Part I or II or on attached statements if:

1. You file Form 1120-S, 1065, or are a taxpayer exempt from receiving Form 1099-B, such as a corporation or exempt organization, under Regulations section 1.6045-1(c)(3)(i)(B); and
2. You must report more than five transactions for that Part.

If this provision applies to you, enter the summary totals on line 1. For short-term transactions, check box C at the top of Part I even if the summary totals include transactions described in the text for box A or B. For long-term transactions, check box F at the top of Part II even if the summary totals include transactions described in the text for box D or E. Enter "Available upon request" in column (a). Leave columns (b) and (c) blank. Enter "M" in column (f). If other codes also apply, enter all of them in column (f). Enter the totals that apply in columns (d), (e), (g), and (h).

Don't use a separate row for the totals from each broker. Instead, enter the summary totals from all brokers on a single row of Part I (with box C checked) or Part II (with box F checked).



This special provision is not available for the election to defer eligible gain by investing in a QOF. Taxpayers who elect to defer eligible gain must report the details of each investment in a QOF on Form 8949 in the manner described under [How To Report an Election To Defer Tax on Eligible Gain Invested in a QOF](#), later.

E-file. If you e-file your return but choose not to report each transaction on a separate row on the electronic return, you must either (a) include Form 8949 as a

PDF attachment to your return, or (b) attach Form 8949 to Form 8453 (or the appropriate form in the Form 8453 series) and mail the forms to the IRS. (However, you can't attach a paper Form 8949 to Form 8453-FE.) You can attach one or 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](#), earlier. 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 or 1040-SR). 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 original issue discount (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 \(g\)](#), later, 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.

Net asset value (NAV) method for money market funds. If you have a capital gain or (loss) determined under the 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.