


## How To Complete Form 8949, Columns (f) and (g)

For most transactions, you don't need to complete columns (f) and (g) and can leave them blank. You may need to complete columns (f) and (g) if you got a Form 1099-B or 1099-S (or substitute statement) that is incorrect, if you are excluding or postponing a capital gain, if you have a disallowed loss, or in certain other situations. Details are in the table below. If you enter more than one code in column (f), see [More than one code](#) in the instructions for column (g) above.

IF . . .	THEN enter this code in column (f) . . .	AND. . .
You received a Form 1099-B (or substitute statement) and the basis shown in box 1e is incorrect	B	<ul style="list-style-type: none"> <li>If this transaction is reported on a Part I with box B checked at the top or if this transaction is reported on a Part II with box E checked at the top, enter the correct basis in column (e), and enter -0- in column (g).</li> <li>If this transaction is reported on a Part I with box A checked at the top or if this transaction is reported on a Part II with box D checked at the top, enter the basis shown on Form 1099-B (or substitute statement) in column (e), even though that basis is incorrect. Correct the error by entering an adjustment in column (g). To figure the adjustment needed, see the <a href="#">Worksheet for Basis Adjustments in Column (g)</a>, later. Also, see <a href="#">Example 4—Adjustment for incorrect basis</a> in the instructions for column (h), later.</li> </ul>
<p>You received a Form 1099-B (or substitute statement) and the type of gain or (loss) shown in box 2 is incorrect</p> <div>  <p><b>TIP</b></p> </div> <p>If you received a Form 1099-B (or substitute statement) with the Ordinary box in box 2 checked and the security is a taxable contingent payment debt instrument subject to the noncontingent bond method, enter code "O" for the transaction in column (f) of the appropriate Part of Form 8949 and complete the <a href="#">Worksheet for Contingent Payment Debt Instrument Adjustment in Column (g)</a>, later, to figure the amount to enter in column (g).</p>	T	Report the transaction on the correct Part of Form 8949, and enter -0- in column (g) on that Part of the form if there are no adjustments needed for the transaction.
You received a Form 1099-B or 1099-S (or substitute statement) as a nominee for the actual owner of the property	N	Report the transaction on Form 8949 as you would if you were the actual owner, but also enter any resulting gain as a negative adjustment (in parentheses) in column (g) or any resulting loss as a positive adjustment in column (g). As a result of this adjustment, the amount in column (h) should be zero. However, if you received capital gain distributions as a nominee, report them instead as described under <i>Capital Gain Distributions</i> in the Instructions for Schedule D (Form 1040 or 1040-SR).
You sold or exchanged your main home at a gain, must report the sale or exchange on Part II of Form 8949 (as explained in <i>Sale of Your Home</i> in the Instructions for Schedule D (Form 1040 or 1040-SR)), and can exclude some or all of the gain	H	Report the sale or exchange on Form 8949 as you would if you weren't taking the exclusion. Then enter the amount of excluded (nontaxable) gain as a negative number (in parentheses) in column (g). See the example in the instructions for column (g).