

U.S. dollar and granted or acquired after 2015.

- Options issued as part of investment units and granted or acquired after 2015.

For more information on covered securities, see section 6045(g) and Regulations section 1.6045-1.

For covered securities, enter the basis shown on Form 1099-B (or substitute statement) in column (e). If the basis shown on Form 1099-B (or substitute statement) isn't correct, see [How To Complete Form 8949, Columns \(f\) and \(g\)](#), later, for the adjustment you must make.

If box 5 of Form 1099-B (or substitute statement) is checked, the property sold wasn't a covered security.

For noncovered securities, enter the correct basis of the property in column (e) if:

- No basis is shown on Form 1099-B (or substitute statement), or
- The basis shown wasn't reported to the IRS.

If the basis shown wasn't reported to the IRS, see [How To Complete Form 8949](#),

[Columns \(f\) and \(g\)](#), later, for further information about how to report the correct basis.

### Column (f)—Code

In order to explain any adjustment to gain (or loss) in column (g), enter the appropriate code(s) in column (f). See [How To Complete Form 8949, Columns \(f\) and \(g\)](#), later. If more than one code applies, enter all the codes that apply in alphabetical order (for example, "BOQ"). Don't separate the codes by a space or comma.

### Column (g)—Amount of Adjustment

Enter in this column any necessary adjustments to gain (or loss). Enter negative amounts in parentheses. Also, enter a code in column (f) to explain the adjustment. See [How To Complete Form 8949, Columns \(f\) and \(g\)](#), later.

**More than one code.** If you entered more than one code in column (f) on the same row, enter the net adjustment in

column (g). For example, if one adjustment is \$5,000 and another is (\$1,000), enter \$4,000 (\$5,000 – \$1,000).

**Example.** You sold your main home in 2022 for \$320,000 and received a Form 1099-S showing the \$320,000 gross proceeds. The home's basis was \$100,000. You had selling expenses of \$20,000 that weren't included on your Form 1099-S. Under the tests described in *Sale of Your Home* in the Instructions for Schedule D (Form 1040), you can exclude the entire \$200,000 gain from income. On Form 8949, Part II, check box F at the top. Complete columns (a), (b), and (c). Enter \$320,000 in column (d) and \$100,000 in column (e). Enter "EH" in column (f). In column (g), enter \$220,000 (\$20,000 selling expenses + \$200,000 exclusion) as a negative number. Put it in parentheses to show it is negative. In column (h), enter -0- (\$320,000 – \$100,000 – \$220,000). If this is your only transaction on this Part II, enter \$320,000 in column (d) on line 10 of Schedule D (Form 1040), \$100,000 in column (e), (\$220,000) in column (g), and -0- in column (h).