

COINFIG TAX REPORT

Crypto Tax Report

A calculation of your crypto disposals from the data you connected, using the FIFO (First-In-First-Out) method, with all amounts converted to USD.

This is not a tax return or a filing with any tax authority. It gives you (or your tax practitioner) the figures and detailed workings needed to complete the crypto section of your own return.

TAXPAYER

E2E USA Tester

JURISDICTION

United States

PERIOD

**1 January 2024 to 31
December 2024**

METHOD

**FIFO
(First-In-First-Out)**

CURRENCY

USD

TRANSACTIONS

25 · 2 sources

Report Disclaimer

This report is generated for United States. Figures follow the elected cost-basis method. Verify against your local tax rules before filing. This is not tax advice.

This Coinfig report is generated from the information provided, uploaded, connected, classified or edited by the user, including exchange data, wallet data, CSV uploads, API data, transaction classifications, tax-year settings and any user-applied changes to base costs or capital-versus-income treatment.

Coinfig is a calculation and reporting tool only. This report does not constitute tax advice, legal advice, financial advice, an audit opinion, an assurance report, a tax submission, or a guarantee that any tax authority will accept it. Coinfig does not file tax returns or submissions on behalf of the taxpayer.

The accuracy of this report depends on the completeness and accuracy of the data provided to Coinfig. Coinfig does not independently verify source data from exchanges, wallets, CSV files, APIs or user uploads, and cannot be held responsible for missing data, incorrect source data, incomplete transaction histories, incorrect user classifications, or unsupported assumptions.

Coinfig applies FIFO (First-In-First-Out) as its cost-basis methodology unless another method was elected. The user remains responsible for determining whether the method, the selected classifications, and the resulting tax treatment are appropriate for their circumstances.

Cryptocurrency prices used in this report are sourced from the user's connected exchange data and external pricing providers. Different providers may report different prices for the same asset at the same point in time, and prices for some assets, at some times, may be missing or inferred from a related leg of the same transaction. Rows where prices were inferred are marked in the report. Where the exchange or imported file supplied a price, that price is normally used. Otherwise Coinfig prices the transaction from market data. A trade against the reporting currency is valued at its executed rate, and any other transaction at a market price for the transaction date, which can be that day's closing price or the closest day with a price, rather than the price at the moment of the transaction.

The taxpayer remains solely responsible for reviewing this report, obtaining professional advice where appropriate, and ensuring that all tax returns, declarations, payments, objections, supporting documents and related submissions are accurate, complete and submitted on time. A qualified tax adviser should be consulted before relying on this report for tax filing, dispute, audit or advisory purposes.

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TAX REPORT

Report details & *basis of preparation*

Identifies the taxpayer, the period and the calculation method. The detail schedules that follow reconcile to the executive summary.

REPORT IDENTIFICATION & COMPLIANCE

Tax year	2024	Calculation method	FIFO (First-In-First-Out)
Period covered	1 January 2024 to 31 December 2024	Reporting currency	USD
Report date	1 October 2026	Tax year starts	1 January
Taxpayer	E2E USA Tester	Connected sources	2 · ETH Wallet (e2e test), Luno (e2e test)
Taxpayer reference	[to be completed]	Transactions in scope	25
ID number	[to be completed]	Tax categories	Capital gain / loss · Income
		Classification	Capital for all disposals
		Treatment	Raw gain/loss only. Reliefs, allowances and rates applied on assessment

SCOPE & METHOD NOTICES

Amounts not already in USD were converted to USD at a market rate from exchange data.

Futures and derivative results are shown as a capital gain or loss, because a perpetual contract on a venue that is not a designated contract market is outside section 1256. The capital figure is the realised profit or loss less trading fees. Funding received is shown on its own line as ordinary income. Funding paid is not deductible for an individual investor, so it is left out of every futures figure here, and should also be left out where this report shows it as an expense. This report does not split the capital figure into short-term and long-term, and it is not on the Form 8949 lines, so work out the holding period for each position before filing. Confirm the treatment with your tax adviser.

5 deposits had no matching withdrawal from a connected source, so their cost basis was ASSUMED at market value on the deposit date (total \$164,500.00). Obtain records from the original source to substantiate basis. A revenue authority may disallow unevicenced basis.

FEE TREATMENT. This report applies the fee rules recorded for United States. A fee paid when you buy an asset is added to its cost, and a fee paid when you sell one comes off the proceeds, so both reduce your gain. Every other fee is treated as a residual cost. On the capital side it is not deductible. On the revenue side it is not deductible. 6 transactions in this year paid a fee and were treated this way. For a US individual a fee that is not a cost of buying or selling an asset, such as network gas on a transfer between your own wallets, is not deductible on any line of the return. Treas. Reg. 1.1012-1(h) and 1.1001-7 allocate transaction costs to acquisitions and dispositions only, and IRC section 67(g), made permanent as section 67(h), disallows the miscellaneous itemized deduction it would otherwise be. The same applies to service, custody and lending fees, to funding paid on a perpetual and to slashing penalties, so this report deducts none of them. Interest on a crypto loan or margin position is not deducted either. It may be deductible as investment interest under IRC section 163(d), up to your net investment income, if you itemize. Coinfig does not compute that, so check it with your tax adviser. If your crypto activity is a trade or business reported on Schedule C, discuss all of these costs with your tax adviser.

TRANSFERS BETWEEN YOUR OWN WALLETS. A move of crypto from one of your wallets or exchange accounts to another is not a disposal of the crypto moved, so no gain or loss arises on it and it keeps its original cost and acquisition date. The IRS states that a transfer between wallets, addresses or accounts that all belong to you is not a taxable event, except to the extent crypto is used to pay the transaction fee, which is a disposal of the crypto used. Source: IRS DA FAQ, question 81. A withdrawal Coinfig could not match to a deposit in your connected accounts is also treated as a move to a wallet of your own. That part is Coinfig's assumption, so keep records showing the receiving wallet is yours. If any such transfer was in fact a sale, a payment or a gift, you can reclassify that transaction as a disposal.

IMPORTANT LEGAL & DATA-RELIANCE NOTICE

CALCULATION TOOL ONLY

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PRICING

Crypto prices come from exchange data and external providers, which may differ. A transaction without a price from the exchange is valued from market data, which can be the closing price for its day or the nearest day with one. Missing and inferred prices are flagged in the report.

RELIANCE ON SOURCE DATA

Accuracy depends on the completeness of data made available to Coinfig. Coinfig does not independently verify source data from exchanges, wallets, CSVs, APIs or user uploads, and is not responsible for missing data, incorrect histories or incorrect user classifications.

RESPONSIBILITY

The taxpayer remains solely responsible for reviewing this report, obtaining professional advice and ensuring returns, declarations and payments are accurate and on time. Use of Coinfig is subject to the Terms of Use, Privacy Notice and Acceptable Use Policy on the Coinfig website.

METHOD & SCOPE

FIFO (First-In-First-Out) is the cost-basis methodology unless another method was elected. The user is responsible for whether the method, the chosen classifications (capital vs revenue) and the resulting tax treatment are appropriate. Non-crypto income, deductions, allowances and registrations are out of scope.

Tax-return summary: *your crypto disposals*

The figures below summarise the FIFO (First-In-First-Out) calculation. Use them to populate the crypto rows on your own tax return. Coinfig does not file on your behalf.

TAXPAYER **E2E USA Tester**

PERIOD **Jan 2024 to Dec 2024**

ACTIVITY **25 txns • 2 sources**

METHOD **FIFO (First-In-First-Out) • USD**

TAX - RETURN FIELD MAPPING

NOT TAX ADVICE

Capital Gains Summary (Spot)

Total Disposal Proceeds	\$168,870.00
Total Cost Basis	\$83,795.10
Total Realised Gains	\$85,096.90
Total Realised Losses	\$22.00
Net Capital Gain	\$85,074.90

Futures / Derivatives (Capital Gains)

Realised PnL	\$(200.00)
Trading Fees	-
Funding Received (Income)	-
Net Capital Gain or Loss (Futures)	\$(200.00)

Cryptocurrency Income

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Total Income

\$1,575.00

SAMPLE

Capital gains evidence: *Form 8949 and Schedule D*

The rows below are your crypto disposals split by holding period, with the line of the US return each block belongs on. Coinfig does not complete or file the return. Use these figures to populate your own Form 8949, Schedule D and Form 1040.

TAX - RETURN FIELD MAPPING

NOT TAX ADVICE

Short-term disposals (held one year or less)

Maps to: Form 8949 Part I (short-term, box C) → Schedule D lines 1 to 3, and 7

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	GAIN / (LOSS)
2 ETH FIFO, no standing order in force, ETH Wallet (e2e test)	08/15/2023	03/01/2024	\$3,998.00	\$4,020.00	\$(22.00)
0.01 ETH FIFO, no standing order in force, ETH Wallet (e2e test)	08/15/2023	06/01/2024	\$22.00	\$20.10	\$1.90
0.3 BTC FIFO, no standing order in force, Luno (e2e test)	09/01/2024	10/16/2024	\$20,379.60	\$19,440.00	\$939.60
5 USDT FIFO, no standing order in force, Luno (e2e test)	11/01/2024	11/05/2024	\$5.00	\$5.00	-
10 USDT FIFO, no standing order in force, Luno (e2e test)	11/01/2024	11/20/2024	\$10.00	\$10.00	-
Totals (5 disposals)			\$24,414.60	\$23,495.10	\$919.50

Long-term disposals (held more than one year)

Maps to: Form 8949 Part II (long-term, box F) → Schedule D lines 8 to 10, and 15

DESCRIPTION OF PROPERTY	DATE ACQUIRED	DATE SOLD	PROCEEDS	COST BASIS	GAIN / (LOSS)
0.5 BTC FIFO, no standing order in force, Luno (e2e test)	05/12/2023	09/02/2024	\$32,467.50	\$25,125.00	\$7,342.50

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0.5 BTC FIFO, no standing order in force, Luno (e2e test)	05/12/2023	09/21/2024	\$31,968.00	\$25,125.00	\$6,843.00
0.2 BTC FIFO, no standing order in force, Luno (e2e test)	06/01/2023	10/16/2024	\$13,586.40	\$10,050.00	\$3,536.40
Totals (3 disposals)			\$78,021.90	\$60,300.00	\$17,721.90

Lot identification

METHOD	WALLET OR ACCOUNT	RECORDED	EFFECTIVE FROM	GIVEN TO BROKER	SALES THIS YEAR
No standing orders recorded. Every sale uses first in, first out within its wallet or account.					

ETH Wallet (e2e test): FIFO (default)	2 sales
Luno (e2e test): FIFO (default)	6 sales

- Units sold are identified by the standing order in force at the time of each sale, for the wallet or account the sale came from. Where no order was in force, units leave first in, first out by acquisition date within that wallet or account (Treas. Reg. 1.1012-1(j), IRS digital asset FAQ Q86). An order recorded after a sale never changes how that sale is identified.
- 8 disposals had no standing order in force when they were made, so first in, first out applies.
- Coinfig applies the same timing to sales before 2025: an order identifies units only for sales made after it was recorded. That is Coinfig's reading of the earlier rules, which also rest on identifying the units sold (IRS virtual currency FAQ Q39 and Q41).

Net position and other income

Net capital gain / (loss)	\$18,641.40
<i>Maps to: Schedule D line 16</i>	
Ordinary crypto income at fair market value	\$1,575.00
<i>Maps to: Schedule I line 8 (investor), or Schedule C if you operate as a business</i>	
Crypto received as staking, mining, airdrops or rewards is ordinary income at its fair market value when received.	
Net result of trade or business activity	\$66,433.50
<i>Maps to: Schedule C (trade or business, where self-employment tax may apply)</i>	

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How to use this evidence

- Use the short-term and long-term rows to complete Form 8949 (Part I and Part II). The section totals carry to Schedule D.
- A disposal is long-term only where the asset was held for more than one year (IRC section 1222). The holding period starts the day after the asset was acquired and ends on the day it was disposed of, so a sale on the first anniversary of the purchase date is still short-term.
- Crypto disposals are categorised as box C (short-term) or box F (long-term), the boxes for transactions not reported to you on a Form 1099-B. Check this against any broker statement you received for the year.
- The net capital gain/loss carries to Schedule D line 16, then to Form 1040.
- Ordinary crypto income (staking/mining/airdrops) goes on Schedule 1 line 8, or on Schedule C if you operate as a business.

This is supporting evidence for your own submission. It is not a tax return, a declaration, or tax advice.

Coinfig guides you through submission with jurisdiction-tailored evidence. Completing and filing the return, and the accuracy and completeness of the figures, remain your responsibility.

Cost basis follows the standing orders listed under lot identification, sale by sale and wallet by wallet. Confirm this matches your own records and any broker Form 1099-DA.

These figures use one queue per asset across all your wallets and accounts. That is Coinfig's reading of the rules before 1 January 2025: IRS Notice 2014-21 allowed units to be identified across all your holdings, and tracking basis separately for each wallet or account became mandatory only from 1 January 2025 (Treas. Reg. 1.1012-1(j)).

Preferential long-term rates, the net investment income tax, and your marginal rate are applied when you complete your return.

HOW COST-OF-SALES WAS DERIVED • METHODOLOGY +
LOT-MATCHING SUMMARY. FOR PER-ASSET PROCEEDS / GAIN
/ LOSS TOTALS SEE THE DISPOSAL SCHEDULE SECTION.

Cost-Basis Calculations

Methodology

First-In-First-Out (FIFO)

Assets acquired first are deemed disposed of first. Each disposal is matched against the earliest available acquisition lots from the full transaction history.

Acquisition fees are added to cost basis. Disposal fees are deducted from proceeds.

Where the exchange or imported file supplied a price, that price is normally used. Otherwise Coinfig prices the transaction from market data. A trade against the reporting currency is valued at its executed rate, and any other transaction at a market price for the transaction date, which can be that day's closing price or the closest day with a price, rather than the price at the moment of the transaction.

Calculation Summary

Lot Matches (disposals)	10
Matched to Historical Lots	8 (from 2023, 2024)
Zero-Basis Disposals	2
Acquisitions This Year	10
Total Realised Gains	\$85,096.90
Total Realised Losses	\$22.00
Net Realised Gain / Loss (before fee deductions)	\$85,074.90
Total Fees (all fee types, this year)	\$167.00
• Acquisition fees (in cost basis)	-

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Disposal Schedule

Per-Asset Disposal Summary

ASSET	DISPOSALS	VOLUME	PROCEEDS	COST BASIS	GAIN / LOSS
BTC	6	2.5	\$164,835.00	\$79,740.00	\$85,095.00
ETH	2	2.01	\$4,020.00	\$4,040.10	\$(20.10)
USDT	2	15	\$15.00	\$15.00	-

Total disposals	10
Total proceeds	\$168,870.00
Total cost basis	\$83,795.10
Net gain / (loss) before fee deductions	\$85,074.90

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Crypto Asset Rewards and Other Income

Income by Category

CATEGORY	EVENTS	TOTAL VALUE
Staking	1	\$500.00
Airdrops and forks	1	\$1,000.00
Interest and lending	1	\$50.00
Other income	1	\$25.00

Income by Asset

ASSET	EVENTS	TOTAL VOLUME	TOTAL VALUE	% OF TOTAL
XYZ	1	100	\$1,000.00	63.5%
ETH	1	0.2	\$500.00	31.7%
USDC	1	50	\$50.00	3.2%
USDT	1	25	\$25.00	1.6%

Total Cryptocurrency Income	\$1,575.00
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Income Event Details

DATE	ASSET	VOLUME	PRICE (USD)	VALUE (USD)	SOURCE
2024/01/15	ETH	0.2	\$2,500.00	\$500.00	ETH Wallet (e2e t...
2024/02/10	XYZ	100	\$10.00	\$1,000.00	ETH Wallet (e2e t...

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2024/08/01	USDC	50	\$1.00	\$50.00	ETH Wallet (e2e t...
2024/11/15	USDT	25	\$1.00	\$25.00	Luno (e2e test)

SAMPLE

Acquisition Schedule

Per-Asset Acquisition Summary

ASSET	COUNT	TOTAL VOLUME	TOTAL COST	FEES INCL.	% OF TOTAL
BTC	5	2.5	\$164,500.00	-	96.7%
USDC	2	4050	\$4,050.00	-	2.4%
XYZ	1	100	\$1,000.00	-	0.6%
ETH	1	0.2	\$500.00	-	0.3%
USDT	1	25	\$25.00	-	0.0%

Total cost of lots opened this year **\$170,075.00**

Includes every lot opened during the year: direct fiat purchases, crypto-to-crypto buys (where the inbound asset is acquired), inbound transfers and income-at-FMV. This is the figure that flows into FIFO cost basis and is not the same as "cash spent on crypto this year".

PER-ASSET CAPITAL VS REVENUE SPLIT + PRACTITIONER
NARRATIVE · PROFILE DEFAULT = CAPITAL

Classification Rationale

Capital vs revenue treatment is assessed **per asset** (and per transaction within an asset), not per taxpayer. The split below is what the engine applied, and it derives from the profile default plus any per-row overrides recorded in the source data.

Asset	Capital · count	Capital · proceeds	Revenue · count	Revenue · proceeds
BTC	4	\$98,401.50	2	\$66,433.50
ETH	2	\$4,020.00	0	-
USDT	2	\$15.00	0	-

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FEE AND EXPENSE BREAKDOWN PER BUCKET, DISCLOSED
INDIVIDUALLY SO EACH AMOUNT IS TRACEABLE

Deductible-Fee / Expense Schedule

Fees and expenses are split by category so the deductibility of each amount is visible. The engine routes each amount through exactly one path, so nothing is counted twice.

Category	Capital	Revenue	Where it lands
Acquisition fees (in cost basis)	-	-	In cost basis of acquired lot
Disposal fees	\$100.50	\$66.50	Netted via cost of sales / proceeds
Operating fees (on-chain)	-	-	Not deductible on either column, shown so every fee is accounted for
Operating expenses (funding, interest)	-	-	Always revenue, whatever the election
Other fees and funding paid	-	\$37.00	Not deductible, shown for completeness

Each row above feeds the headline figures on §1 and §2, the same engine output, no re-derivation. The operating-fees row is not deducted on either column. It is shown so every fee you paid is accounted for.

Data Quality Assessment

Quality Scores

Data Completeness **67% (Needs Review)**

Completeness Breakdown

2 disposals with zero cost basis — full proceeds treated as gain. Likely cause: missing acquisition history. Importing the acquiring source will correct base cost.

Fee Summary

Total Fees (FY) **\$167.00**

Processing steps

- Transaction data imported from the connected sources listed in the Source Breakdown
- Cost-basis calculations performed by the Coinfig calculation engine
- Per-disposal gain/loss tracked individually with lot matching
- Prices sourced from connected exchange data and external providers, with inferred rows flagged

Report Notes

Standing clarifications

Crypto-to-crypto swaps are disposals. Every swap (e.g. BTC → ETH) is a disposal of the asset given up, at the market value of the asset received. Only fiat sells are commonly recognised as disposals by non-specialist taxpayers, but both the engine and tax authorities treat swaps the same way.

Transfer Matching

Withdrawals and deposits across the user's own sources are paired and treated as non-taxable internal transfers when the volume matches within 2% and the timing within 45 days. Review the matches below. Unmatched legs are treated as separate acquisitions or disposals.

ASSET	VOLUME	WITHDRAWAL	DEPOSIT	SOURCES
ETH	5	2023/09/01	2023/09/01	src_e2e_usa_exch → src_e2e_usa_wallet
ETH	1	2024/04/01	2024/04/20	src_e2e_usa_wallet → src_e2e_usa_wallet
BTC	0.1	2024/05/05	2024/07/05	src_e2e_usa_exch → src_e2e_usa_exch

Zero-Basis Disposals

Disposals where the cost basis could not be resolved (typically on-chain swaps with no fiat anchor or missing pricing for one leg). Per policy these remain in the schedule and over-declare the gain rather than disappearing. Review each row and provide pricing or a manual cost basis in Coinfig to refine the figure.

DATE	ASSET	VOLUME	PROCEEDS (USD)	TXID
2024/09/11	BTC	0.5	\$32,967.00	e2e-usa-008
2024/10/06	BTC	0.5	\$33,466.50	e2e-usa-012

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Report Notes

On-Chain Sources: Coverage Summary

Wallet-imported activity processed by the same FIFO engine as exchange data. Cross-chain transfers between the user's own wallets reconcile via the transfer-matching window above. Bridges across chains may need a manual reclassification in Coinfig if they fall outside the 45-day window.

WALLET / SOURCE	CHAIN	IMPORTED TX	DISPOSALS IN YEAR
ETH Wallet (e2e test)	ETHEREUM	10	2

WITHDRAWALS TREATED AS NON-TAXABLE
WALLET-TO-WALLET MOVES · 1 EVENT

Transfer / Self-Transfer Reconciliation

This report treats a self-transfer (a withdrawal to a wallet the taxpayer also controls) as not a disposal. The basis for that treatment, and whether it is an assumption for this jurisdiction, is stated in the scope and method notices at the front of the report. Rows below are the withdrawals the engine routed through that non-taxable path. **Unmatched** rows could not be paired with a deposit in the connected data set. The destination is assumed to be a self-controlled wallet that is not linked to Coinfig. If any of these is actually a third-party send / OTC sale, reclassify the row with `tax_treatment = 'disposal'` so it lands in the capital or revenue schedule.

Datetime	Asset	Volume	Notional USD	Match
2023-09-01 10:00:00	ETH	5.000000000	\$10,500.00	matched

Total notional: \$10,500.00

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EVERY DISPOSAL WHERE COST BASIS IS ESTIMATED OR ZERO, DISCLOSED INDIVIDUALLY

Estimates & Assumptions

Zero-basis disposals (2)

No matching acquisition lot was found for these disposals, so the engine took the zero-basis path and treated the full proceeds as gain. Likely causes: missing source, incomplete import, or a row that should be re-classified into the other bucket (see cross-bucket warnings on the §1/§2 page).

Date	Asset	Volume	Proceeds	Gain at risk
2024-09-11	BTC	0.50000000	\$32,967.00	\$32,967.00
2024-10-06	BTC	0.50000000	\$33,466.50	\$33,466.50

Implied-price disposals (0)

The exchange did not supply a unit price for these rows, so the engine derived one from the base-currency leg (e.g. USD debit ÷ crypto credit). The implied price below was used as the disposal proceeds-per-unit.

No implied-price disposals in this period.

Partly unresolved carried basis (0)

Part of this asset's cost was carried from a non-taxable exchange of units whose cost could not be evidenced. The share below is the percentage of the units given up in that exchange that came from such a holding. These disposals do report a cost, so they are not zero-basis rows, but that cost rests in part on an assumption and a revenue authority may ask you to evidence it. Where most of the units given up came from such a holding, the disposal is listed as a zero-basis row above instead, with its share in the same table.

No disposals in this period carry a partly unresolved basis.

Balance Sheet: Year-End Holdings

Aggregate Totals (At Cost)

Total Cost Basis	\$80,395.98
Asset Count	2
Source Count	1
FMV at Year-End (informational)	Not available
Unrealised Gain/Loss (non-taxable)	Not available

Holdings at Cost

ASSET	UNITS	AVG COST / UNIT	TOTAL COST BASIS	LOTS
BTC	1.2	\$50,250.00	\$60,300.00	2
ETH	9.998	\$2,010.00	\$20,095.98	1

Per-Source Breakdown

BTC: 1.2 units, \$60,300.00 cost basis				
Luno (e2e test)	1.2	\$60,300.00	2 lots	
ETH: 9.998 units, \$20,095.98 cost basis				
Luno (e2e test)	9.998	\$20,095.98	1 lots	

Unit Reconciliation

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ASSET	OPENING	+ ACQUIRED	- DISPOSED	= CLOSING
BTC	0	1.2	0	1.2
ETH	0	10	0.002	9.998

SAMPLE

Source Breakdown

Connected Data Sources

ETH Wallet (e2e test)		Connected
Type	Wallet	
Transactions (FY 2024)	7	
Transactions (All-time)	10	
Luno (e2e test)		Connected
Type	Api	
Transactions (FY 2024)	18	
Transactions (All-time)	26	

Disposal Details

DISP. DATE	ASSET	VOLUME	ACQ. DATE	HELD (D)	PROCEEDS	COST BASIS	GAIN/LOSS	NOTES
2024/03/01	ETH	2	2023/08/15	199	\$3,998.00	\$4,020.00	\$(22.00)	
2024/06/01	ETH	0.01	2023/08/15	291	\$22.00	\$20.10	\$1.90	
2024/09/02	BTC	0.5	2023/05/12	478	\$32,467.50	\$25,125.00	\$7,342.50	
2024/09/11	BTC	0.5	N/A	-	\$32,967.00	-	\$32,967.00	ZB
2024/09/21	BTC	0.5	2023/05/12	497	\$31,968.00	\$25,125.00	\$6,843.00	
2024/10/06	BTC	0.5	N/A	-	\$33,466.50	-	\$33,466.50	ZB
2024/10/16	BTC	0.2	2023/06/01	502	\$13,586.40	\$10,050.00	\$3,536.40	
2024/10/16	BTC	0.3	2024/09/01	45	\$20,379.60	\$19,440.00	\$939.60	
2024/11/05	USDT	5	2024/11/01	4	\$5.00	\$5.00	-	
2024/11/20	USDT	10	2024/11/01	19	\$10.00	\$10.00	-	

Acq. Date = date of the matched FIFO lot (may be from prior tax years). Notes: ZB = zero-basis disposal (no matching acquisition found, cost basis is 0). ⌘ price inferred from a related leg of the same transaction.

Held (d) is a plain day count, shown for reference. Whether a disposal is long term follows the calendar rule instead: the holding period starts the day after the acquisition date, so at the boundary a row can be long term at 365 days or short term at 366.

Transaction Details

DATE	TYPE	ASSET	QUANTITY	PRICE	VALUE	FEE	SOURCE	EXCHANGE
2024/01/15	INCOME	ETH	0.2	\$2,500.00	\$500.00	-	ETH Wallet ...	ethereum
2024/02/10	INCOME	XYZ	100	\$10.00	\$1,000.00	-	ETH Wallet ...	ethereum
2024/03/01	TRADE	USDC	4000	\$1.00	\$4,000.00	\$2.00	ETH Wallet ...	ethereum
2024/04/01	TRANSFER	ETH	1	\$2,100.00	\$2,100.00	-	ETH Wallet ...	ethereum
2024/04/20	TRANSFER	ETH	1	\$2,150.00	\$2,150.00	-	ETH Wallet ...	ethereum
2024/05/05	TRANSFER	BTC	0.1	\$60,000.00	\$6,000.00	-	Luno (e2e t...	LUNO
2024/06/01	EXPENSE	ETH	0.01	\$2,200.00	\$22.00	-	ETH Wallet ...	ethereum
2024/07/05	TRANSFER	BTC	0.1	\$62,000.00	\$6,200.00	-	Luno (e2e t...	LUNO
2024/08/01	INCOME	USDC	50	\$1.00	\$50.00	-	ETH Wallet ...	ethereum
2024/09/01	DEPOSIT	BTC	0.5	\$64,800.00	\$32,400.00	-	Luno (e2e t...	LUNO
2024/09/02	TRADE	USD	32500	\$1.00	\$32,500.00	\$32.50	Luno (e2e t...	LUNO
2024/09/10	DEPOSIT	BTC	0.5	\$65,800.00	\$32,900.00	-	Luno (e2e t...	LUNO
2024/09/11	TRADE	USD	33000	\$1.00	\$33,000.00	\$33.00	Luno (e2e t...	LUNO
2024/09/20	DEPOSIT	BTC	0.5	\$63,800.00	\$31,900.00	-	Luno (e2e t...	LUNO
2024/09/21	TRADE	USD	32000	\$1.00	\$32,000.00	\$32.00	Luno (e2e t...	LUNO
2024/10/05	DEPOSIT	BTC	0.5	\$66,800.00	\$33,400.00	-	Luno (e2e t...	LUNO
2024/10/06	TRADE	USD	33500	\$1.00	\$33,500.00	\$33.50	Luno (e2e t...	LUNO
2024/10/15	DEPOSIT	BTC	0.5	\$67,800.00	\$33,900.00	-	Luno (e2e t...	LUNO
2024/10/16	TRADE	USD	34000	\$1.00	\$34,000.00	\$34.00	Luno (e2e t...	LUNO
2024/11/01	DERIV	USDT	500	\$1.00	\$500.00	-	Luno (e2e t...	LUNO
2024/11/05	EXPENSE	USDT	5	\$1.00	\$5.00	-	Luno (e2e t...	LUNO
2024/11/15	INCOME	USDT	25	\$1.00	\$25.00	-	Luno (e2e t...	LUNO

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Transaction Details

DATE	TYPE	ASSET	QUANTITY	PRICE	VALUE	FEE	SOURCE	EXCHANGE
2024/11/20	EXPENSE	USDT	10	\$1.00	\$10.00	-	Luno (e2e t...	LUNO
2024/11/25	INFO	BTCUSDTPERP	0	-	-	-	Luno (e2e t...	LUNO
2024/12/01	DERIV	USDT	200	\$1.00	\$200.00	-	Luno (e2e t...	LUNO

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Audit Log

Each row is a deliberate edit made to a transaction by the taxpayer or their practitioner: classification, treatment, price overrides, asset/type corrections, manual additions or deletions. Any change that could shift the figures filed appears here. The underlying log retains operational events too (report exports, credential updates, system reads) for 7 years. Only the taxpayer / practitioner edits surface in this section.

No tax-category events recorded yet.

SAMPLE