Attention:

Which Revision To Use for Which Year. We issue information returns up to a year in advance of when issuers will first file them. For all forms that we do not issue annually (such as Form 1040), the year of the revision date is the first year for which issuers are to use the form to report amounts. For example, we issued an April 2025 revision of Form 1099-NEC, Nonemployee Compensation, to use first to report amounts for calendar year 2025. Filers will first file the April 2025 revision with the IRS beginning in January 2026, to report amounts for 2025. Likewise, we are developing a December 2026 revision of Form 1099-NEC, to use first to report amounts for calendar year 2026 with the first filings with the IRS beginning in January 2027.

We release these and other information return forms and their instructions up to a year in advance of when you, as an issuer, are required to file them with the IRS. We do this because the information return forms have multiple uses. We also provide a copy of the form for the form issuer to use to furnish a copy of the form to the recipient. We require filers of information returns, including Forms 1099-NEC and 1099-S, to furnish a copy of what is or will be filed with the IRS to the recipient. In many cases, issuers of 1099 forms prefer to furnish the information return to the recipient at the time they know what they will have to report to the IRS beginning the following January. For example, you cannot file the December 2026 revision of Form 1099-S with the IRS for a reportable home sale occurring in January 2026 until January 2027. However, you may want to furnish the recipient (the seller of the home) their copy of Form 1099-S at the closing of the sale, to avoid issues with mailing the Form 1099-S the following January, a year later, when the recipient may have a new mailing address. We therefore make the Form 1099-S for use in reporting 2026 sales available just before 2026, so issuers can use it to meet their responsibility to furnish a copy to the recipient for sales beginning in 2026, even though the form can't be filed with the IRS until January 2027. We also post drafts and final revisions of information returns well in advance so that issuers will know at the beginning of a year what information they need to collect during that year so they can report it to the IRS beginning in January of the following year.

Note: We make available Copy A for informational purposes only. Copy A appears in red, similar to the official printed form. However, official printed versions of Copy A are scannable, but self-printed copies of Copy A from this PDF are not. Do **not** print and file copy A of this PDF; we may impose a penalty for filing information return forms that we can't scan. See part O in Publication 1099, General Instructions for Certain Information Returns, at IRS.gov/Form1099 for more information about penalties.

You may download and print Copy B and other copies of this form, which appear in black, to satisfy the requirement to furnish the information to the recipient.

If you have 10 or more information returns, in the aggregate, to file, you may be required to e-file information returns. You'll find that it is easier and faster to e-file using our free Information Return Intake System (IRIS). See IRS.gov/InfoReturn and IRS.gov/IRIS for details.

To order official IRS information returns, which include a scannable Copy A for filing with the IRS and all other applicable copies of the form, go to IRS.gov/EmployerForms. We'll mail you the forms you request and their instructions, as well as any publications you may order.

Note: The order limit for most information returns is 10 due to the e-file requirement.

See IRS Publications 1141, 1167, and 1179 for more information about these tax forms.

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FILER'S name		Applicable checkbox on Form 8949	OMB No. 1545-2330 **2026** Form **1099-DA**	**Digital Asset Proceeds From Broker Transactions**
Street address	Room or suite no.	**1a** Code for digital asset		
City or town	Telephone number	**1b** Name of digital asset		**Copy A** **For Internal Revenue Service Center**
State or province / Country / ZIP or foreign postal code				
FILER'S TIN	RECIPIENT'S TIN	**1c** Number of units		
RECIPIENT'S name		**1d** Date acquired	**1e** Date sold or disposed	
Street address / Apt. no.		**1f** Proceeds $	**1g** Cost or other basis $	
City or town		**1h** Accrued market discount $	**1i** Wash sale loss disallowed $	For filing information, Privacy Act, and Paperwork Reduction Act Notice, see the **General Instructions for Certain Information Returns**.
State or province / Country / ZIP or foreign postal code		**2** Check if basis reported to IRS ☐	**3a** Reported to IRS: ☐ Gross proceeds ☐ Net proceeds	
Account number		**3b** Check if proceeds from: ☐ Reserved for future use ☐ QOF	**4** Federal income tax withheld $	
CUSIP number				
5 Check if loss is not allowed based on amount in 1f ☐	**6** Gain or loss: ☐ Short-term ☐ Ordinary ☐ Long-term	**7** Check if 1f is only cash ☐	**8** Check if broker relied on customer-provided acquisition information ☐	
9 Check if digital asset is a noncovered security ☐	**10**		**11a** Check if gross proceeds reported in 1f is an aggregate amount for: ☐ Qualifying stablecoins ☐ Specified NFTs	*www.irs.gov/Form1099*
11b If 11a checked, number of transactions	**11c** Aggregate gross proceeds of specified NFTs attributable to first sales by a creator or minter $	**12a** Number of units transferred in	**12b** If transferred in, provide transfer-in date	**13**
14 State name	**15** State identification no.	**16** State tax withheld $ $		

☐ VOID ☐ CORRECTED

FILER'S name			Applicable checkbox on Form 8949	OMB No. 1545-2330 **2026** Form **1099-DA**	**Digital Asset Proceeds From Broker Transactions**
Street address		Room or suite no.	**1a** Code for digital asset		
City or town		Telephone number	**1b** Name of digital asset		**Copy 1 For State Tax Department**
State or province	Country	ZIP or foreign postal code			
FILER'S TIN	RECIPIENT'S TIN		**1c** Number of units		
RECIPIENT'S name			**1d** Date acquired	**1e** Date sold or disposed	
Street address		Apt. no.	**1f** Proceeds $	**1g** Cost or other basis $	
City or town			**1h** Accrued market discount $	**1i** Wash sale loss disallowed $	
State or province	Country	ZIP or foreign postal code	**2** Check if basis reported to IRS ☐	**3a** Reported to IRS: ☐ Gross proceeds ☐ Net proceeds	
Account number			**3b** Check if proceeds from: ☐ Reserved for future use ☐ QOF	**4** Federal income tax withheld $	
CUSIP number					
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9 Check if digital asset is a noncovered security ☐	**10**			**11a** Check if gross proceeds reported in 1f is an aggregate amount for: ☐ Qualifying stablecoins ☐ Specified NFTs	
11b If 11a checked, number of transactions	**11c** Aggregate gross proceeds of specified NFTs attributable to first sales by a creator or minter $	**12a** Number of units transferred in		**12b** If transferred in, provide transfer-in date	**13**
14 State name	**15** State identification no.			**16** State tax withheld $ $	

☐ CORRECTED (if checked)

FILER'S name			Applicable checkbox on Form 8949	OMB No. 1545-2330 2026 Form **1099-DA**	**Digital Asset Proceeds From Broker Transactions**
Street address		Room or suite no.	**1a** Code for digital asset		
City or town		Telephone number	**1b** Name of digital asset		**Copy B** **For Recipient**
State or province	Country	ZIP or foreign postal code			
FILER'S TIN	RECIPIENT'S TIN		**1c** Number of units		
RECIPIENT'S name			**1d** Date acquired	**1e** Date sold or disposed	
Street address		Apt. no.	**1f** Proceeds $	**1g** Cost or other basis $	This is important tax information and is being furnished to the IRS. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and the IRS determines that it has not been reported.
City or town			**1h** Accrued market discount $	**1i** Wash sale loss disallowed $	
State or province	Country	ZIP or foreign postal code	**2** Check if basis reported to IRS ☐	**3a** Reported to IRS: ☐ Gross proceeds ☐ Net proceeds	
Account number			**3b** Check if proceeds from: ☐ Reserved for future use ☐ QOF	**4** Federal income tax withheld $	
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5 Check if loss is not allowed based on amount in 1f ☐	**6** Gain or loss: ☐ Short-term ☐ Ordinary ☐ Long-term		**7** Check if 1f is only cash ☐	**8** Check if broker relied on customer-provided acquisition information ☐	
9 Check if digital asset is a noncovered security ☐	**10**			**11a** Check if gross proceeds reported in 1f is an aggregate amount for: ☐ Qualifying stablecoins ☐ Specified NFTs	
11b If 11a checked, number of transactions	**11c** Aggregate gross proceeds of specified NFTs attributable to first sales by a creator or minter $	**12a** Number of units transferred in		**12b** If transferred in, provide transfer-in date	**13**
14 State name	**15** State identification no.		**16** State tax withheld $ $		

Form **1099-DA** (Keep for your records) www.irs.gov/Form1099DA Department of the Treasury - Internal Revenue Service

Instructions for Recipient

Brokers must report proceeds from (and in some cases, basis for) digital asset dispositions to you and the IRS on Form 1099-DA. You may be required to recognize gain from these dispositions of digital assets. Reporting is also required when your broker knows or has reason to know that a corporation in which you own a digital asset that is also stock has had a reportable change in control or capital structure. You may be required to recognize gain from the receipt of cash, services, digital assets, or other property that was exchanged for a digital asset that is also the corporation's stock.

If you received a Form 1099-DA, you generally sold, exchanged, or otherwise disposed of a financial interest in a digital asset and should check the "Yes" box next to the question on page 1 of Form 1040.

Note: Boxes 1d, 1e, 1g, 1h, 1i, 2, 3a, 3b, 5, 6, 8, 9, 12a, and 12b may be blank if the broker is reporting sales of qualifying stablecoins or specified NFTs using an optional reporting method.

Recipient's taxpayer identification number (TIN). For your protection, this form may show only the last four digits of your TIN (social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN)). However, the issuer has reported your complete TIN to the IRS.

Account number. May show an account or other unique number the filer assigned to distinguish your account.

CUSIP number. Shows the CUSIP (Committee on Uniform Security Identification Procedures) number or other applicable identifying number if applicable to the digital assets disposed.

Applicable checkbox on Form 8949. Indicates where to report this transaction on Form 8949 and Schedule D (Form 1040) and which checkbox is applicable. See the instructions for your Schedule D (Form 1040) and/or Form 8949.

Box 1a. Shows the Digital Token Identifier Foundation (DTIF) code associated with the name shown in box 1b for which the amounts are being reported.

Box 1b. Shows the name of the digital asset.

Box 1c. Shows the number of digital asset units sold, exchanged, or otherwise disposed of in the transaction.

Box 1d. Shows the original date the assets were acquired. This box may be blank if box 9 is checked or if the digital assets sold, exchanged, or otherwise disposed of were acquired on a variety of dates or if the date was unknown to the filer.

Box 1e. Shows the sale or disposition date.

Box 1f. Shows the total proceeds from the digital asset transaction. Total proceeds may include cash, the value of services, digital assets, or other property received in exchange for the disposed digital assets. This amount does not include the aggregate gross proceeds from the first sale of any specified non-fungible tokens (NFTs) you created or minted that are reported in box 11c.

Box 1g. Shows the aggregate cost or other basis of the digital assets sold, exchanged, or otherwise disposed. If box 9 is checked, box 1g may be blank if the cost or other basis was unknown to the filer or the digital assets were acquired prior to 2026. If box 1g is blank, you will need to determine your basis based on your own books and records. If box 1g has any entry, including zero, the information within that box has been reported to the IRS as basis.

Box 1h. Shows the amount of accrued market discount for digital assets that are also debt instruments for tax purposes. For details on market discount, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 9 is checked, box 1h may be blank.

Box 1i. Shows the amount of nondeductible loss in a wash sale transaction involving digital assets that are also stock or securities for tax purposes. For details on wash sales, see the Schedule D (Form 1040) instructions, the Instructions for Form 8949, and Pub. 550. If box 9 is checked, box 1i may be blank.

Box 2. If checked, the basis in box 1g has been reported to the IRS and either the short-term or the long-term gain or loss box in box 6 will be checked. If box 2 is checked on Form(s) 1099-DA and no adjustment is required, see the instructions for your Schedule D (Form 1040), as you may be able to report your transaction directly on Schedule D (Form 1040). If the "Ordinary" box in box 6 is checked, an adjustment may be required.

Box 3a. If the exercise of a digital asset that is also a noncompensatory option resulted in a sale of a digital asset, a checked "Net proceeds" box indicates that the amount in box 1f was adjusted for option premium. A checked "Gross proceeds" box indicates that the amount in box 1f was not adjusted for option premium.

Box 3b. If checked, proceeds are from a transaction involving a Qualified Opportunity Fund (QOF).

Box 4. Shows backup withholding. Generally, a filer must backup withhold if you did not furnish your TIN to the filer. See Form W-9 for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5. If checked, you cannot take a loss on your tax return based on gross proceeds from a reportable change in control or capital structure reported in box 1f. See the Form 8949 and Schedule D (Form 1040) instructions. The broker should advise you of any losses on a separate statement.

Box 6. The short-term and long-term boxes pertain to short-term gain or loss and long-term gain or loss. If the "Ordinary" gain or loss box is checked, your digital asset may be subject to special rules. See the Instructions for Form 8949, Pub. 550, or Pub. 1212 for more details on whether there are any special rules or adjustments that might apply to your digital asset. If box 9 is checked, box 6 may be blank.

Box 7. If checked, you only received cash proceeds in the transaction.

Box 8. If checked, you provided acquisition information to your broker and they relied on it when identifying which digital asset was sold, exchanged, or disposed.

Box 9. If checked, the digital asset sold was a noncovered security and boxes 1d, 1g, 1h, 1i, 2, and 6 may be blank.

Box 10. Reserved for future use.

Box 11a. If checked, the digital assets sold were qualifying stablecoins or specified NFTs and the information reported in box 1f represents the aggregate gross proceeds from those sales for the year.

Box 11b. Shows the number of transactions if the information reported on this form represents more than one transaction.

Box 11c. Shows the aggregate gross proceeds from the first sale of any specified NFTs you created or minted.

Box 12a. Shows the number of digital asset units transferred into an account at the broker.

Box 12b. Shows the date of any transfer-in.

Box 13. Reserved for future use.

Boxes 14–16. Show state(s)/local income tax information.

Future developments. For the latest information about any developments related to Form 1099-DA and its instructions, such as legislation enacted after they were published, go to *www.irs.gov/Form1099DA*.

Free File Program. Go to *www.irs.gov/FreeFile* to see if you qualify for no-cost online federal tax preparation, e-filing, and direct deposit or payment options.

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FILER'S name			Applicable checkbox on Form 8949	OMB No. 1545-2330 **2026** Form **1099-DA**	**Digital Asset Proceeds From Broker Transactions**
Street address		Room or suite no.	**1a** Code for digital asset		
City or town		Telephone number	**1b** Name of digital asset		**Copy 2** **To be filed with recipient's state income tax return, when required.**
State or province	Country	ZIP or foreign postal code			
FILER'S TIN	RECIPIENT'S TIN		**1c** Number of units		
RECIPIENT'S name			**1d** Date acquired	**1e** Date sold or disposed	
Street address		Apt. no.	**1f** Proceeds $	**1g** Cost or other basis $	
City or town			**1h** Accrued market discount $	**1i** Wash sale loss disallowed $	
State or province	Country	ZIP or foreign postal code	**2** Check if basis reported to IRS ☐	**3a** Reported to IRS: ☐ Gross proceeds ☐ Net proceeds	
Account number			**3b** Check if proceeds from: ☐ Reserved for future use ☐ QOF	**4** Federal income tax withheld $	
CUSIP number					
5 Check if loss is not allowed based on amount in 1f ☐	**6** Gain or loss: ☐ Short-term ☐ Ordinary ☐ Long-term		**7** Check if 1f is only cash ☐	**8** Check if broker relied on customer-provided acquisition information ☐	
9 Check if digital asset is a noncovered security ☐	**10**			**11a** Check if gross proceeds reported in 1f is an aggregate amount for: ☐ Qualifying stablecoins ☐ Specified NFTs	
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14 State name	**15** State identification no.			**16** State tax withheld $ $	