

Tax Report Vereinigte Staaten - Tax Year 2025

Reporting currency: USD

Reporting period 01.01.2025 - 31.12.2025

■ Cover Letter

To whom it may concern,

This report provides a summary of my virtual currency and related transactions for the tax year 2025. It is intended as a practical worksheet for U.S. tax reporting (e.g., Form 8949 / Schedule D for disposals, and ordinary income reporting for income-type events).

This is not tax advice. Please review all figures before entering them into a return and consult a qualified tax professional if needed.

Sincerely,

Schedule D (Form 1040) - Capital Gains and Losses (Official-style Worksheet)

SCHEDULE D (FORM 1040) - CAPITAL GAINS AND LOSSES				
Tax year 2025				Amounts in USD
Part I - Short-Term Capital Gains and Losses				
Line	Description	Proceeds	Cost basis	Gain or loss
1c	Totals from Form 8949, box C (short-term)	119.48	122.14	8.53
7	Net short-term capital gain or loss			8.53
Part II - Long-Term Capital Gains and Losses				
Line	Description	Proceeds	Cost basis	Gain or loss
8c	Totals from Form 8949, box C (long-term)	42.06	17.33	24.69
15	Net long-term capital gain or loss			24.69
Part III - Summary				
Line	Description	Amount		
16	Net short-term + long-term capital gain or loss	33.22		

Worksheet only: This layout mirrors Schedule D line items for crypto disposals. Other capital items may need to be added separately.

Schedule 1 (Form 1040) - Additional Income (Official-style Worksheet)

SCHEDULE 1 (FORM 1040) - ADDITIONAL INCOME AND ADJUSTMENTS TO INCOME		
Tax year 2025		Amounts in USD
Part I - Additional Income		
Line	Description	Amount
1	Taxable refunds, credits, or offsets of state and local income taxes	
2a	Alimony received (if applicable)	
3	Business income or loss	
4	Other gains or (losses)	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc.	
6	Farm income or (loss)	
7	Unemployment compensation	
8z	Other income - Crypto income (staking, rewards, airdrops)	7.98
8y	Other income adjustment - Funding fees (net, worksheet mapping)	0.17
9	Total additional income	8.16

Worksheet only: Crypto income is shown on Schedule 1, line 8z. Funding fees (net) are shown on Schedule 1, line 8y (worksheet mapping). Line 9 flows to Form 1040, line 8.

Form 8949 - Sales and Other Dispositions of Capital Assets (Worksheet)

FORM 8949 - SALES AND OTHER DISPOSITIONS OF CAPITAL ASSETS

Tax year 2025

Amounts in USD

Part I - Short-Term

■ Box C - Short-term transactions not reported on Form 1099-B

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	(f) Code(s)	(g) Adjustment	(h) Gain or loss
XRP (1.800000)	31.08.2025	31.08.2025	5.06	5.08		-0.01	-0.03
XRP (0.200000)	31.08.2025	01.09.2025	0.55	0.56		0.00	-0.01
XRP (2.000000)	31.08.2025	01.09.2025	5.55	5.62		-0.01	-0.08
XRP (1.800000)	02.09.2025	02.09.2025	5.08	5.08		-0.01	-0.01
XRP (1.200000)	02.09.2025	02.09.2025	3.38	3.38		0.00	0.00
XRP (3.000000)	02.09.2025	03.09.2025	8.53	8.48		-0.01	0.05
ARB (9.900000)	31.08.2025	01.09.2025	4.86	5.00		0.00	-0.14
ARB (18.700000)	01.09.2025	01.09.2025	9.18	9.21		-0.01	-0.04
ENA (8.160000)	01.09.2025	01.09.2025	5.12	5.15		-0.01	-0.04
ENA (0.120000)	01.09.2025	01.09.2025	0.08	0.08		0.00	0.00
DOT (1.360000)	03.09.2025	03.09.2025	5.26	5.26		-0.01	-0.01
DOT (0.830000)	03.09.2025	03.09.2025	3.21	3.21		0.00	-0.01
DOT (0.010000)	03.09.2025	11.11.2025	0.03	0.04		0.00	-0.01
DOT (1.225150)	16.10.2025	11.11.2025	3.26	4.00		-0.03	-0.77
TIA (3.280000)	01.09.2025	03.09.2025	5.35	5.17		-0.01	0.17
TIA (0.010000)	01.09.2025	03.09.2025	0.02	0.02		0.00	0.00
TIA (3.460000)	03.09.2025	03.09.2025	5.64	5.65		-0.01	-0.01
THETA (10.700000)	04.09.2025	05.09.2025	8.41	8.47		-0.01	-0.07
OP (0.500000)	31.08.2025	05.09.2025	0.35	0.35		0.00	0.00
OP (7.350000)	31.08.2025	05.09.2025	5.21	5.18		-0.01	0.03
OP (2.140000)	31.08.2025	05.09.2025	1.52	1.51		0.00	0.01
OP (0.010000)	31.08.2025	22.10.2025	0.00	0.01			-0.01
OP (0.470000)	15.09.2025	22.10.2025	0.00	0.37			-0.37
OP (6.970000)	15.09.2025	22.10.2025	0.00	5.51			-5.51
OP (0.102440)	15.09.2025	22.10.2025	0.00	0.08			-0.08
OP (0.017560)	15.09.2025	24.10.2025	0.01	0.01		0.00	-0.01
OP (32.952440)	23.10.2025	24.10.2025	14.59	14.18		0.00	0.41
ONE (522.619044)	03.09.2025	22.10.2025	0.00	5.39			-5.39
HBAR (21.000000)	15.09.2025	22.10.2025	3.50	5.06			-1.56
HBAR (27.707403)	22.10.2025	22.10.2025	4.62	0.00			4.62
HBAR (20.640610)	22.10.2025	22.10.2025	3.44	0.00			3.44
HBAR (19.069154)	22.10.2025	22.10.2025	3.18	0.00			3.18
HBAR (1.173997)	22.10.2025	22.10.2025	0.20	0.00			0.20
HBAR (1.067764)	22.10.2025	22.10.2025	0.18	0.00			0.18
SOL (0.009870)	16.10.2025	11.11.2025	1.36	2.00		-0.01	-0.65
SOL (0.000000)	19.10.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000003)	19.10.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000000)	26.10.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000013)	26.10.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000013)	02.11.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000000)	02.11.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000013)	09.11.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.000000)	09.11.2025	11.11.2025	0.00	0.00		0.00	0.00
SOL (0.012508)	11.11.2025	11.11.2025	1.73	2.03		-0.02	-0.32

(a) Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	(f) Code(s)	(g) Adjustment	(h) Gain or loss
XXRP (0.494100)	16.10.2025	11.11.2025	1.03	1.00		-0.01	0.02
Derivatives (non-1256) LINK		15.09.2025	1.22	0.00			1.22
Derivatives (non-1256) LINK		15.09.2025	0.02	0.00			0.02
Derivatives (non-1256) ARB		19.10.2025	0.00	31.37			-31.37
Derivatives (non-1256) ARB		22.10.2025	56.87	0.00			56.87
Derivatives (non-1256) OP		21.11.2025	0.00	14.49			-14.49
Derivatives (non-1256) QNT		23.11.2025	0.00	0.03			-0.03
Derivatives (non-1256) QNT		23.11.2025	0.00	0.00			0.00
Derivatives (non-1256) IMX		23.11.2025	0.00	0.00			0.00
Derivatives (non-1256) QNT		23.11.2025	0.00	0.13			-0.13
Derivatives (non-1256) QNT		23.11.2025	0.00	0.03			-0.03
Derivatives (non-1256) QNT		23.11.2025	0.00	0.00			0.00
Derivatives (non-1256) IMX		27.11.2025	0.00	0.71			-0.71
Totals (short-term)			177.59	168.91			8.53
Part II - Long-Term							
■ Box C - Long-term transactions not reported on Form 1099-B							
(a) Description of property	(b) Date acquired	(c) Date sold	(d) Proceeds	(e) Cost or other basis	(f) Code(s)	(g) Adjustment	(h) Gain or loss
ALGO (37.000000)	22.11.2023	02.09.2025	8.62	4.41		-0.01	4.20
ALGO (37.000000)	22.11.2023	02.09.2025	8.60	4.41		-0.01	4.18
ALGO (25.900001)	22.11.2023	22.10.2025	0.00	3.09			-3.09
ACH (361.000000)	29.11.2022	05.09.2025	7.00	3.43		-0.01	3.57
ONE (26.831000)	25.11.2022	22.10.2025	0.00	0.38			-0.38
BNB (0.013000)	29.12.2021	24.10.2025	14.67	0.00		-0.01	14.66
XDC (54.630000)	26.09.2022	30.10.2025	3.17	1.62		0.00	1.55
Totals (long-term)			42.06	17.33			24.69

Worksheet only: column (g) shows sales fees as negative adjustments; cost basis includes buy fees.

Per-Asset Transaction Breakdown (Worksheet)

✕ XRP								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	31.08.2025	1.800000	 USDT	2.8221	5.07978	1.0000	5.07978	8949 (basis)
Buy fee					0.00508	1.0000	0.00508	8949 (basis)
Sell	31.08.2025	1.800000	 USDT	2.8091	5.05638	1.0000	5.05638	8949 (proceeds)
Sell fee					0.005056	1.0000	0.005056	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.033536	Schedule D
Buy	31.08.2025	0.200000	 USDT	2.8221	0.56442	1.0000	0.56442	8949 (basis)
Buy fee					0.000564	1.0000	0.000564	8949 (basis)
Sell	01.09.2025	0.200000	 USDT	2.7731	0.55462	1.0000	0.55462	8949 (proceeds)
Sell fee					0.000555	1.0000	0.000555	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.010919	Schedule D
Buy	31.08.2025	2.000000	 USDT	2.8067	5.6134	1.0000	5.6134	8949 (basis)
Buy fee					0.005613	1.0000	0.005613	8949 (basis)
Sell	01.09.2025	2.000000	 USDT	2.7731	5.5462	1.0000	5.5462	8949 (proceeds)
Sell fee					0.005546	1.0000	0.005546	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.07836	Schedule D
Buy	02.09.2025	1.800000	 USDT	2.8172	5.07096	1.0000	5.07096	8949 (basis)
Buy fee					0.005071	1.0000	0.005071	8949 (basis)
Sell	02.09.2025	1.800000	 USDT	2.8196	5.07528	1.0000	5.07528	8949 (proceeds)
Sell fee					0.005075	1.0000	0.005075	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.005826	Schedule D
Buy	02.09.2025	1.200000	 USDT	2.8172	3.38064	1.0000	3.38064	8949 (basis)
Buy fee					0.003381	1.0000	0.003381	8949 (basis)
Sell	02.09.2025	1.200000	 USDT	2.8196	3.38352	1.0000	3.38352	8949 (proceeds)
Sell fee					0.003384	1.0000	0.003384	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.003884	Schedule D
Buy	02.09.2025	3.000000	 USDT	2.8222	8.4666	1.0000	8.4666	8949 (basis)
Buy fee					0.008467	1.0000	0.008467	8949 (basis)
Sell	03.09.2025	3.000000	 USDT	2.8439	8.5317	1.0000	8.5317	8949 (proceeds)
Sell fee					0.008532	1.0000	0.008532	8949 (proceeds)
Gain / Loss (taxable disposal)							0.048102	Schedule D

🏠 ARB								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	31.08.2025	9.900000	 USDT	0.5045	4.99455	1.0000	4.99455	8949 (basis)
Buy fee					0.004995	1.0000	0.004995	8949 (basis)
Sell	01.09.2025	9.900000	 USDT	0.4909	4.85991	1.0000	4.85991	8949 (proceeds)
Sell fee					0.00486	1.0000	0.00486	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.144494	Schedule D
Buy	01.09.2025	18.700000	 USDT	0.4921	9.20227	1.0000	9.20227	8949 (basis)
Buy fee					0.009202	1.0000	0.009202	8949 (basis)
Sell	01.09.2025	18.700000	 USDT	0.4909	9.17983	1.0000	9.17983	8949 (proceeds)
Sell fee					0.00918	1.0000	0.00918	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.040822	Schedule D

ENA

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	01.09.2025	8.160000	₿ USDT	0.63	5.1408	1.0000	5.1408	8949 (basis)
Buy fee					0.005141	1.0000	0.005141	8949 (basis)
Sell	01.09.2025	8.160000	₿ USDT	0.6269	5.115504	1.0000	5.115504	8949 (proceeds)
Sell fee					0.005116	1.0000	0.005116	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.035552	Schedule D
Buy	01.09.2025	0.120000	₿ USDT	0.63	0.0756	1.0000	0.0756	8949 (basis)
Buy fee					0.000076	1.0000	0.000076	8949 (basis)
Sell	01.09.2025	0.120000	₿ USDT	0.6269	0.075228	1.0000	0.075228	8949 (proceeds)
Sell fee					0.000075	1.0000	0.000075	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000523	Schedule D

ALGO

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	22.11.2023	37.000000	₿ USDT	0.11887	4.39819	1.0000	4.39819	8949 (basis)
Buy fee					0.010995	1.0000	0.010995	8949 (basis)
Sell	02.09.2025	37.000000	₿ USDT	0.2329	8.6173	1.0000	8.6173	8949 (proceeds)
Sell fee					0.008617	1.0000	0.008617	8949 (proceeds)
Gain / Loss (taxable disposal)							4.199497	Schedule D
Buy	22.11.2023	37.000000	₿ USDT	0.11887	4.39819	1.0000	4.39819	8949 (basis)
Buy fee					0.010995	1.0000	0.010995	8949 (basis)
Sell	02.09.2025	37.000000	₿ USDT	0.2324	8.5988	1.0000	8.5988	8949 (proceeds)
Sell fee					0.008599	1.0000	0.008599	8949 (proceeds)
Gain / Loss (taxable disposal)							4.181016	Schedule D
Buy	22.11.2023	25.900001	₿ USDT	0.11887	3.078733	1.0000	3.078733	8949 (basis)
Buy fee					0.007697	1.0000	0.007697	8949 (basis)
Sell	22.10.2025	25.900001	₿ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-3.08643	Schedule D

 DOT

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	03.09.2025	1.360000	 USDT	3.865	5.2564	1.0000	5.2564	8949 (basis)
Buy fee					0.005256	1.0000	0.005256	8949 (basis)
Sell	03.09.2025	1.360000	 USDT	3.865	5.2564	1.0000	5.2564	8949 (proceeds)
Sell fee					0.005256	1.0000	0.005256	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.010513	Schedule D
Buy	03.09.2025	0.830000	 USDT	3.865	3.20795	1.0000	3.20795	8949 (basis)
Buy fee					0.003208	1.0000	0.003208	8949 (basis)
Sell	03.09.2025	0.830000	 USDT	3.865	3.20795	1.0000	3.20795	8949 (proceeds)
Sell fee					0.003208	1.0000	0.003208	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.006416	Schedule D
Buy	03.09.2025	0.010000	EUR	3.316742	0.033167	1.1653	0.03865	8949 (basis)
Buy fee					0.000033	1.1653	0.000039	8949 (basis)
Sell	11.11.2025	0.010000	EUR	2.301205	0.023012	1.1575	0.026636	8949 (proceeds)
Sell fee					0.00021	1.1575	0.000243	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.012295	Schedule D
Buy	16.10.2025	1.225150	EUR	2.77675	3.401934	1.1649	3.962913	8949 (basis)
Buy fee					0.033989	1.1649	0.039594	8949 (basis)
Sell	11.11.2025	1.225150	EUR	2.301205	2.819321	1.1575	3.263364	8949 (proceeds)
Sell fee					0.025708	1.1575	0.029757	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.768901	Schedule D

 TIA

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	01.09.2025	3.280000	 USDT	1.575	5.166	1.0000	5.166	8949 (basis)
Buy fee					0.005166	1.0000	0.005166	8949 (basis)
Sell	03.09.2025	3.280000	 USDT	1.63	5.3464	1.0000	5.3464	8949 (proceeds)
Sell fee					0.005346	1.0000	0.005346	8949 (proceeds)
Gain / Loss (taxable disposal)							0.169888	Schedule D
Buy	01.09.2025	0.010000	 USDT	1.575	0.01575	1.0000	0.01575	8949 (basis)
Buy fee					0.000016	1.0000	0.000016	8949 (basis)
Sell	03.09.2025	0.010000	 USDT	1.631	0.01631	1.0000	0.01631	8949 (proceeds)
Sell fee					0.000016	1.0000	0.000016	8949 (proceeds)
Gain / Loss (taxable disposal)							0.000528	Schedule D
Buy	03.09.2025	3.460000	 USDT	1.631	5.64326	1.0000	5.64326	8949 (basis)
Buy fee					0.005643	1.0000	0.005643	8949 (basis)
Sell	03.09.2025	3.460000	 USDT	1.631	5.64326	1.0000	5.64326	8949 (proceeds)
Sell fee					0.005643	1.0000	0.005643	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.011287	Schedule D

 THETA

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	04.09.2025	10.700000	 USDT	0.791	8.4637	1.0000	8.4637	8949 (basis)
Buy fee					0.008464	1.0000	0.008464	8949 (basis)
Sell	05.09.2025	10.700000	 USDT	0.786	8.4102	1.0000	8.4102	8949 (proceeds)
Sell fee					0.00841	1.0000	0.00841	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.070374	Schedule D

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	31.08.2025	0.500000	₳ USDT	0.7039	0.35195	1.0000	0.35195	8949 (basis)
Buy fee					0.000352	1.0000	0.000352	8949 (basis)
Sell	05.09.2025	0.500000	₳ USDT	0.7092	0.3546	1.0000	0.3546	8949 (proceeds)
Sell fee					0.000355	1.0000	0.000355	8949 (proceeds)
Gain / Loss (taxable disposal)							0.001943	Schedule D
Buy	31.08.2025	7.350000	₳ USDT	0.7039	5.173665	1.0000	5.173665	8949 (basis)
Buy fee					0.005174	1.0000	0.005174	8949 (basis)
Sell	05.09.2025	7.350000	₳ USDT	0.7092	5.21262	1.0000	5.21262	8949 (proceeds)
Sell fee					0.005213	1.0000	0.005213	8949 (proceeds)
Gain / Loss (taxable disposal)							0.028569	Schedule D
Buy	31.08.2025	2.140000	₳ USDT	0.7039	1.506346	1.0000	1.506346	8949 (basis)
Buy fee					0.001506	1.0000	0.001506	8949 (basis)
Sell	05.09.2025	2.140000	₳ USDT	0.7092	1.517688	1.0000	1.517688	8949 (proceeds)
Sell fee					0.001518	1.0000	0.001518	8949 (proceeds)
Gain / Loss (taxable disposal)							0.008318	Schedule D
Buy	31.08.2025	0.010000	₳ USDT	0.7039	0.007039	1.0000	0.007039	8949 (basis)
Buy fee					0.000007	1.0000	0.000007	8949 (basis)
Sell	22.10.2025	0.010000	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.007046	Schedule D
Buy	15.09.2025	0.470000	₳ USDT	0.7892	0.370924	1.0000	0.370924	8949 (basis)
Buy fee					0.000371	1.0000	0.000371	8949 (basis)
Sell	22.10.2025	0.470000	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.371295	Schedule D
Buy	15.09.2025	6.970000	₳ USDT	0.7892	5.500724	1.0000	5.500724	8949 (basis)
Buy fee					0.005501	1.0000	0.005501	8949 (basis)
Sell	22.10.2025	6.970000	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-5.506225	Schedule D
Buy	15.09.2025	0.102440	₳ USDT	0.7892	0.080846	1.0000	0.080846	8949 (basis)
Buy fee					0.000081	1.0000	0.000081	8949 (basis)
Sell	22.10.2025	0.102440	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.080927	Schedule D
Buy	15.09.2025	0.017560	₳ USDT	0.7892	0.013858	1.0000	0.013858	8949 (basis)
Buy fee					0.000014	1.0000	0.000014	8949 (basis)
Sell	24.10.2025	0.017560	₳ USDT	0.4427	0.007774	1.0000	0.007774	8949 (proceeds)
Sell fee					0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.006098	Schedule D
Buy	23.10.2025	32.952440	₳ USDT	0.4299	14.166254	1.0000	14.166254	8949 (basis)
Buy fee					0.014166	1.0000	0.014166	8949 (basis)
Sell	24.10.2025	32.952440	₳ USDT	0.4427	14.588045	1.0000	14.588045	8949 (proceeds)
Sell fee					0.00001	1.0000	0.00001	8949 (proceeds)
Gain / Loss (taxable disposal)							0.407615	Schedule D

ACH								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	29.11.2022	361.000000	₳ USDT	0.00949	3.42589	1.0000	3.42589	8949 (basis)
Buy fee					0.003426	1.0000	0.003426	8949 (basis)
Sell	05.09.2025	361.000000	₳ USDT	0.0194	7.0034	1.0000	7.0034	8949 (proceeds)
Sell fee					0.007003	1.0000	0.007003	8949 (proceeds)
Gain / Loss (taxable disposal)							3.567081	Schedule D

ONE								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	25.11.2022	26.831000	₳ USDT	0.0142	0.381	1.0000	0.381	8949 (basis)
Buy fee					0.000762	1.0000	0.000762	8949 (basis)
Sell	22.10.2025	26.831000	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.381762	Schedule D
Buy	03.09.2025	522.619044	₳ USDT	0.0103	5.382976	1.0000	5.382976	8949 (basis)
Buy fee					0.005383	1.0000	0.005383	8949 (basis)
Sell	22.10.2025	522.619044	₳ USDT	0.00	0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-5.388359	Schedule D

HBAR								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	15.09.2025	21.000000	₳ USDT	0.24068	5.05428	1.0000	5.05428	8949 (basis)
Buy fee					0.005054	1.0000	0.005054	8949 (basis)
Sell	22.10.2025	21.000000	₳ USDT	0.166752	3.501787	1.0000	3.501787	8949 (proceeds)
Gain / Loss (taxable disposal)							-1.557548	Schedule D
Buy	22.10.2025	27.707403	₳ USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Buy fee					0.001545	1.0000	0.001545	8949 (basis)
Sell	22.10.2025	27.707403	₳ USDT	0.166752	4.620258	1.0000	4.620258	8949 (proceeds)
Gain / Loss (taxable disposal)							4.620258	Schedule D
Buy	22.10.2025	20.640610	₳ USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Buy fee					0.001151	1.0000	0.001151	8949 (basis)
Sell	22.10.2025	20.640610	₳ USDT	0.166752	3.441858	1.0000	3.441858	8949 (proceeds)
Gain / Loss (taxable disposal)							3.441858	Schedule D
Buy	22.10.2025	19.069154	₳ USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Buy fee					0.001063	1.0000	0.001063	8949 (basis)
Sell	22.10.2025	19.069154	₳ USDT	0.166752	3.179815	1.0000	3.179815	8949 (proceeds)
Gain / Loss (taxable disposal)							3.179815	Schedule D
Buy	22.10.2025	1.173997	₳ USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Buy fee					0.000065	1.0000	0.000065	8949 (basis)
Sell	22.10.2025	1.173997	₳ USDT	0.166752	0.195766	1.0000	0.195766	8949 (proceeds)
Gain / Loss (taxable disposal)							0.195766	Schedule D
Buy	22.10.2025	1.067764	₳ USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Buy fee					0.00006	1.0000	0.00006	8949 (basis)
Sell	22.10.2025	1.067764	₳ USDT	0.166752	0.178051	1.0000	0.178051	8949 (proceeds)
Gain / Loss (taxable disposal)							0.178051	Schedule D

BNB

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	29.12.2021	0.013000	 USDT	0.00	0.00	1.0000	0.00	8949 (basis)
Sell	24.10.2025	0.013000	 USDT	1'128.41	14.66933	1.0000	14.66933	8949 (proceeds)
Sell fee					0.011002	1.0000	0.011002	8949 (proceeds)
Gain / Loss (taxable disposal)							14.658328	Schedule D

XDC

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	26.09.2022	54.630000	 USDT	0.029623	1.618304	1.0000	1.618304	8949 (basis)
Sell	30.10.2025	54.630000	 USDT	0.05802	3.169633	1.0000	3.169633	8949 (proceeds)
Sell fee					0.00317	1.0000	0.00317	8949 (proceeds)
Gain / Loss (taxable disposal)							1.548158	Schedule D

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	16.10.2025	0.009870	EUR	172.227802	1.699888	1.1649	1.9802	8949 (basis)
Buy fee					0.016997	1.1649	0.0198	8949 (basis)
Sell	11.11.2025	0.009870	EUR	119.455207	1.179023	1.1575	1.364719	8949 (proceeds)
Sell fee					0.01141	1.1575	0.013207	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.648488	Schedule D
Buy	19.10.2025	0.000000	EUR	162.606244	0.000072	1.1681	0.000084	8949 (basis)
Buy fee					0.000001	1.1681	0.000001	8949 (basis)
Sell	11.11.2025	0.000000	EUR	119.455207	0.000053	1.1575	0.000061	8949 (proceeds)
Sell fee					0.000001	1.1575	0.000001	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000024	Schedule D
Buy	19.10.2025	0.000003	EUR	162.606244	0.00043	1.1681	0.000502	8949 (basis)
Buy fee					0.000004	1.1681	0.000004	8949 (basis)
Sell	11.11.2025	0.000003	EUR	119.455207	0.000316	1.1575	0.000365	8949 (proceeds)
Sell fee					0.000003	1.1575	0.000004	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000144	Schedule D
Buy	26.10.2025	0.000000	EUR	169.893519	0.00	1.1612	0.00	8949 (basis)
Buy fee					0.00	1.1612	0.00	8949 (basis)
Sell	11.11.2025	0.000000	EUR	119.455207	0.00	1.1575	0.00	8949 (proceeds)
Sell fee					0.00	1.1575	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							0.00	Schedule D
Buy	26.10.2025	0.000013	EUR	169.893519	0.002214	1.1612	0.002571	8949 (basis)
Buy fee					0.000018	1.1612	0.000021	8949 (basis)
Sell	11.11.2025	0.000013	EUR	119.455207	0.001557	1.1575	0.001802	8949 (proceeds)
Sell fee					0.000015	1.1575	0.000017	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000808	Schedule D
Buy	02.11.2025	0.000013	EUR	157.837419	0.002062	1.1554	0.002383	8949 (basis)
Buy fee					0.000018	1.1554	0.000021	8949 (basis)
Sell	11.11.2025	0.000013	EUR	119.455207	0.001561	1.1575	0.001806	8949 (proceeds)
Sell fee					0.000015	1.1575	0.000017	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000615	Schedule D
Buy	02.11.2025	0.000000	EUR	157.837419	0.00	1.1554	0.00	8949 (basis)
Buy fee					0.00	1.1554	0.00	8949 (basis)
Sell	11.11.2025	0.000000	EUR	119.455207	0.00	1.1575	0.00	8949 (proceeds)
Sell fee					0.00	1.1575	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							0.00	Schedule D
Buy	09.11.2025	0.000013	EUR	137.942526	0.001786	1.1561	0.002064	8949 (basis)
Buy fee					0.000018	1.1561	0.000021	8949 (basis)
Sell	11.11.2025	0.000013	EUR	119.455207	0.001546	1.1575	0.00179	8949 (proceeds)
Sell fee					0.000015	1.1575	0.000017	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.000313	Schedule D
Buy	09.11.2025	0.000000	EUR	137.942526	0.00	1.1561	0.00	8949 (basis)
Buy fee					0.00	1.1561	0.00	8949 (basis)
Sell	11.11.2025	0.000000	EUR	119.455207	0.00	1.1575	0.00	8949 (proceeds)
Sell fee					0.00	1.1575	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							0.00	Schedule D

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	11.11.2025	0.012508	EUR	139.183585	1.74089	1.1575	2.01508	8949 (basis)
Buy fee					0.014459	1.1575	0.016737	8949 (basis)
Sell	11.11.2025	0.012508	EUR	119.455207	1.49413	1.1575	1.729455	8949 (proceeds)
Sell fee					0.014459	1.1575	0.016737	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.319098	Schedule D

XXRP								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	16.10.2025	0.494100	EUR	1.720013	0.849858	1.1649	0.99	8949 (basis)
Buy fee					0.008584	1.1649	0.01	8949 (basis)
Sell	11.11.2025	0.494100	EUR	1.800949	0.889849	1.1575	1.03	8949 (proceeds)
Sell fee					0.008639	1.1575	0.01	8949 (proceeds)
Gain / Loss (taxable disposal)							0.02	Schedule D

Derivatives (Futures/Perpetuals) - Realized P&L (Worksheet)

Date	Coin/Token	Quote	Nominal	Fee	Realized P&L	Result	FX	Result (USD)	Ref
15.09.2025	 LINK	 USDT	-1.8100	0.0219	1.2240	1.2021	1.0000	1.20	8949 / other
15.09.2025	 LINK	 USDT	0.9100	0.0110	0.0209	0.0099	1.0000	0.01	8949 / other
19.10.2025	 ARB	 PERP	99.2000	0.0000	-31.3670	-31.3670	1.0000	-31.37	8949 / other
22.10.2025	 ARB	 PERP	-185.3000	0.0000	56.8686	56.8686	1.0000	56.87	8949 / other
21.11.2025	 OP	 USDT	-98.9000	0.0000	-14.4888	-14.4888	1.0000	-14.49	8949 / other
23.11.2025	 QNT	 USDT	0.5000	0.0195	-0.0300	-0.0495	1.0000	-0.05	8949 / other
23.11.2025	 QNT	 USDT	-0.5000	0.0195	-0.0050	-0.0245	1.0000	-0.02	8949 / other
23.11.2025	 IMX	 USDT	-73.0000	0.0046	0.0000	-0.0046	1.0000	0.00	8949 / other
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.1320	-0.1382	1.0000	-0.14	8949 / other
23.11.2025	 QNT	 USDT	-0.4000	0.0062	-0.0330	-0.0392	1.0000	-0.04	8949 / other
23.11.2025	 QNT	 USDT	-0.2000	0.0031	0.0000	-0.0031	1.0000	0.00	8949 / other
27.11.2025	 IMX	 USDT	73.0000	0.0118	-0.7081	-0.7199	1.0000	-0.72	8949 / other
Total derivatives realized P&L:								11.2500	

Depending on instrument classification and facts, derivatives may be reported differently. This table is provided as a worksheet of realized results.

Funding Fees (separate worksheet)

Date	Coin/Token	Quote	Nominal	Price	Total	FX	Total (USD)	Ref
31.12.2025	▲ ACH	🇺🇸 USDT	0.001639	0.00	-0.001639	1.00	-0.001639	Sch1-8y
31.12.2025	▲ ACH	🇺🇸 USDT	0.000067	0.00	-0.000067	1.00	-0.000067	Sch1-8y
31.12.2025	▲ ACH	🇺🇸 USDT	0.003985	0.00	0.003985	1.00	0.003985	Sch1-8y
30.12.2025	▲ ACH	🇺🇸 USDT	0.001555	0.00	-0.001555	1.00	-0.001555	Sch1-8y
30.12.2025	▲ ACH	🇺🇸 USDT	0.000128	0.00	-0.000128	1.00	-0.000128	Sch1-8y
30.12.2025	▲ ACH	🇺🇸 USDT	0.001189	0.00	-0.001189	1.00	-0.001189	Sch1-8y
29.12.2025	▲ ACH	🇺🇸 USDT	0.001698	0.00	-0.001698	1.00	-0.001698	Sch1-8y
29.12.2025	▲ ACH	🇺🇸 USDT	0.001721	0.00	-0.001721	1.00	-0.001721	Sch1-8y
29.12.2025	▲ ACH	🇺🇸 USDT	0.001668	0.00	-0.001668	1.00	-0.001668	Sch1-8y
28.12.2025	▲ ACH	🇺🇸 USDT	0.000806	0.00	-0.000806	1.00	-0.000806	Sch1-8y
28.12.2025	▲ ACH	🇺🇸 USDT	0.001571	0.00	-0.001571	1.00	-0.001571	Sch1-8y
28.12.2025	▲ ACH	🇺🇸 USDT	0.001708	0.00	-0.001708	1.00	-0.001708	Sch1-8y
27.12.2025	▲ ACH	🇺🇸 USDT	0.001325	0.00	-0.001325	1.00	-0.001325	Sch1-8y
27.12.2025	▲ ACH	🇺🇸 USDT	0.001718	0.00	-0.001718	1.00	-0.001718	Sch1-8y
27.12.2025	▲ ACH	🇺🇸 USDT	0.000863	0.00	-0.000863	1.00	-0.000863	Sch1-8y
26.12.2025	▲ ACH	🇺🇸 USDT	0.001393	0.00	0.001393	1.00	0.001393	Sch1-8y
26.12.2025	▲ ACH	🇺🇸 USDT	0.001987	0.00	0.001987	1.00	0.001987	Sch1-8y
26.12.2025	▲ ACH	🇺🇸 USDT	0.001916	0.00	0.001916	1.00	0.001916	Sch1-8y
25.12.2025	▲ ACH	🇺🇸 USDT	0.000529	0.00	-0.000529	1.00	-0.000529	Sch1-8y
25.12.2025	▲ ACH	🇺🇸 USDT	0.001667	0.00	-0.001667	1.00	-0.001667	Sch1-8y
25.12.2025	▲ ACH	🇺🇸 USDT	0.00123	0.00	0.00123	1.00	0.001230	Sch1-8y
24.12.2025	▲ ACH	🇺🇸 USDT	0.000988	0.00	0.000988	1.00	0.000988	Sch1-8y
24.12.2025	▲ ACH	🇺🇸 USDT	0.00098	0.00	-0.00098	1.00	-0.000980	Sch1-8y
24.12.2025	▲ ACH	🇺🇸 USDT	0.000686	0.00	-0.000686	1.00	-0.000686	Sch1-8y
23.12.2025	▲ ACH	🇺🇸 USDT	0.004027	0.00	0.004027	1.00	0.004027	Sch1-8y
23.12.2025	▲ ACH	🇺🇸 USDT	0.004486	0.00	0.004486	1.00	0.004486	Sch1-8y
23.12.2025	▲ ACH	🇺🇸 USDT	0.005231	0.00	0.005231	1.00	0.005231	Sch1-8y
22.12.2025	▲ ACH	🇺🇸 USDT	0.002447	0.00	0.002447	1.00	0.002447	Sch1-8y
22.12.2025	▲ ACH	🇺🇸 USDT	0.000802	0.00	-0.000802	1.00	-0.000802	Sch1-8y
22.12.2025	▲ ACH	🇺🇸 USDT	0.000417	0.00	-0.000417	1.00	-0.000417	Sch1-8y
21.12.2025	▲ ACH	🇺🇸 USDT	0.003769	0.00	0.003769	1.00	0.003769	Sch1-8y
21.12.2025	▲ ACH	🇺🇸 USDT	0.003668	0.00	0.003668	1.00	0.003668	Sch1-8y
21.12.2025	▲ ACH	🇺🇸 USDT	0.003842	0.00	0.003842	1.00	0.003842	Sch1-8y
20.12.2025	▲ ACH	🇺🇸 USDT	0.004756	0.00	0.004756	1.00	0.004756	Sch1-8y
20.12.2025	▲ ACH	🇺🇸 USDT	0.003814	0.00	0.003814	1.00	0.003814	Sch1-8y
20.12.2025	▲ ACH	🇺🇸 USDT	0.004872	0.00	0.004872	1.00	0.004872	Sch1-8y
19.12.2025	▲ ACH	🇺🇸 USDT	0.003198	0.00	0.003198	1.00	0.003198	Sch1-8y
19.12.2025	▲ ACH	🇺🇸 USDT	0.003722	0.00	0.003722	1.00	0.003722	Sch1-8y
19.12.2025	▲ ACH	🇺🇸 USDT	0.002826	0.00	0.002826	1.00	0.002826	Sch1-8y
18.12.2025	▲ ACH	🇺🇸 USDT	0.002829	0.00	0.002829	1.00	0.002829	Sch1-8y
Total Funding Fees (USD)							0.17	

198 more rows, see CSV export (supporting record).

Income Events (Excerpt) - Schedule 1 Worksheet

Date	Coin/Token	Quote	Quantity	Price	Total	FX	FMV (USD)	Ref
08.02.2025	SOLO	USDT	7.928542	0.00	7.928542	1.00	7.9285	Sch1-8z
19.10.2025	SOL	USD	0.00	0.00	0.000085	1.00	0.0001	Sch1-8z
19.10.2025	TRX	USD	0.001166	0.00	0.000373	1.00	0.0004	Sch1-8z
19.10.2025	DOT	USD	0.000664	0.00	0.002016	1.00	0.0020	Sch1-8z
19.10.2025	SOL	USD	0.000003	0.00	0.000506	1.00	0.0005	Sch1-8z
19.10.2025	ETH	USD	0.00	0.00	0.000588	1.00	0.0006	Sch1-8z
19.10.2025	TRX	USD	0.000196	0.00	0.000063	1.00	0.0001	Sch1-8z
19.10.2025	SUI	USD	0.00008	0.00	0.000211	1.00	0.0002	Sch1-8z
26.10.2025	SOL	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
26.10.2025	TRX	USD	0.006428	0.00	0.00193	1.00	0.0019	Sch1-8z
26.10.2025	SUI	USD	0.0004	0.00	0.001055	1.00	0.0011	Sch1-8z
26.10.2025	SOL	USD	0.000013	0.00	0.002592	1.00	0.0026	Sch1-8z
26.10.2025	TRX	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
26.10.2025	DOT	USD	0.001535	0.00	0.004873	1.00	0.0049	Sch1-8z
02.11.2025	SOL	USD	0.000013	0.00	0.002404	1.00	0.0024	Sch1-8z
02.11.2025	TRX	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
02.11.2025	DOT	USD	0.001491	0.00	0.004334	1.00	0.0043	Sch1-8z
02.11.2025	SOL	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
02.11.2025	TRX	USD	0.006518	0.00	0.001926	1.00	0.0019	Sch1-8z
02.11.2025	SUI	USD	0.00041	0.00	0.000948	1.00	0.0009	Sch1-8z
09.11.2025	SOL	USD	0.000013	0.00	0.002086	1.00	0.0021	Sch1-8z
09.11.2025	TRX	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
09.11.2025	DOT	USD	0.001504	0.00	0.00488	1.00	0.0049	Sch1-8z
09.11.2025	SOL	USD	0.00	0.00	0.00	1.00	0.0000	Sch1-8z
09.11.2025	TRX	USD	0.006505	0.00	0.001895	1.00	0.0019	Sch1-8z
09.11.2025	SUI	USD	0.0004	0.00	0.000849	1.00	0.0008	Sch1-8z
16.11.2025	SOL	USD	0.000013	0.00	0.001789	1.00	0.0018	Sch1-8z
16.11.2025	TRX	USD	0.006404	0.00	0.001892	1.00	0.0019	Sch1-8z
16.11.2025	SUI	USD	0.0004	0.00	0.000682	1.00	0.0007	Sch1-8z
23.11.2025	SOL	USD	0.000011	0.00	0.001434	1.00	0.0014	Sch1-8z
23.11.2025	TRX	USD	0.006355	0.00	0.001747	1.00	0.0017	Sch1-8z
23.11.2025	SUI	USD	0.00041	0.00	0.000555	1.00	0.0006	Sch1-8z
30.11.2025	SOL	USD	0.000012	0.00	0.001616	1.00	0.0016	Sch1-8z
30.11.2025	TRX	USD	0.006306	0.00	0.001782	1.00	0.0018	Sch1-8z
30.11.2025	SUI	USD	0.00042	0.00	0.000649	1.00	0.0006	Sch1-8z
07.12.2025	SOL	USD	0.000013	0.00	0.00169	1.00	0.0017	Sch1-8z
07.12.2025	TRX	USD	0.00631	0.00	0.001794	1.00	0.0018	Sch1-8z
07.12.2025	SUI	USD	0.0004	0.00	0.000606	1.00	0.0006	Sch1-8z
14.12.2025	SOL	USD	0.000012	0.00	0.001597	1.00	0.0016	Sch1-8z
14.12.2025	TRX	USD	0.00593	0.00	0.001631	1.00	0.0016	Sch1-8z

7 more rows, see CSV export (supporting record).

Total income (FMV USD): 7.98

■ Disclaimers / Notes

- USA (MVP): Technical calculation only, not tax advice.
- Digital assets are generally treated as property; disposals are capital gains/losses and income events are ordinary income.
- Section 1256 (60/40, MTM) is only implemented as an optional netting/split. True MTM and year-end open positions require position data.
- Futures/perpetuals traded on crypto exchanges are generally not Section 1256; this report classifies non-1256 futures by holding period when open/close dates are available, otherwise defaults to short-term.
- Starting 2025, broker reporting rules (1099-DA) apply; basis/identification per wallet/account may require additional data.