



## Stock Plan Services

# Filing taxes for your employee stock purchase plan (qualified)



When you sell stock in a qualified employee stock purchase plan (ESPP), you may have to report ordinary income—as well as any gain or loss—on your tax return. This guide will help you understand which documents are needed and how they are used when you, or your tax advisor, file your taxes.

### IMPORTANT:

Before proceeding, refer to your employer's plan documents to ensure that you're enrolled in a qualified ESPP, as the tax treatment is different than in a nonqualified plan. If you're enrolled in a nonqualified ESPP, use the [nonqualified ESPP tax guide](#).



# 1 Gather the following documents

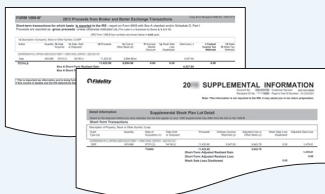
In order to accurately file your taxes, there are several documents and forms you may need. Some will be provided by your employer and others will come from Fidelity or the IRS. Below is a list of potentially important documents and how to get them. **Make sure you have all of the applicable forms prior to filing your taxes.**

Log in to [Fidelity.com/taxforms](https://www.fidelity.com/taxforms) to see what forms you'll receive and when you'll get them.

Form	Why it's needed	Where to find it
Form W-2	Your W-2 includes the taxable income from your ESPP.	This form is provided by your employer.
Form 1099-B	This IRS form has details about your stock sale and helps you calculate any capital gain/loss.	Available online at <a href="https://www.fidelity.com/taxforms">Fidelity.com/taxforms</a> and also mailed to you. You can find out when you'll receive them <a href="#">online</a> .
2021 Supplemental Information	The Supplemental Information form, created by Fidelity, may contain information not reported on your 1099-B due to IRS regulations.	
IRS Form 8949	These IRS forms are used to report taxes on equity awards and sales of stock.	Available online at <a href="https://www.irs.gov">www.irs.gov</a> ,* by calling 800.TAX.FORM (800.829.3676), or by visiting your local IRS office.
IRS Schedule D and Form 1040		

## HOW THESE DOCUMENTS WORK TOGETHER

Form 1099-B



Supplemental Information form

to complete...

Form 8949



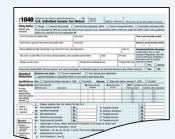
used for...

Schedule D



used for...

Form 1040



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## 2 What to do when you've sold stock

Now that you have sold shares that you purchased through your company's qualified ESPP, there are two key pieces of information you should be aware of:

- Your ESPP is taxed when you sell shares.
- You have taxable ordinary income to report as well as any capital gain/loss from the sale.

As you file your taxes, you'll want to consider if you made a **qualifying or disqualifying disposition**. Income tax and capital gains are taxed differently, based on how long you've held the shares.

In order to receive beneficial tax treatment given under Section 423 for your ESPP, you are required to hold the shares:

- More than one year from the purchase date and
- More than two years from the offering date.



### QUALIFYING DISPOSITION

If shares are sold after the required holding periods, it is considered a **qualifying disposition** and is eligible for the Section 423 beneficial tax treatment.



### DISQUALIFYING DISPOSITION

If shares are sold before the required holding periods, it is considered a **disqualifying disposition** and is not eligible for the Section 423 beneficial tax treatment.

Still not sure which disposition applies to your sale? Learn more about [qualifying and disqualifying dispositions](#).

### 3 How your ESPP information is reported on your W-2

When you sell ESPP shares, your employer reports your ESPP income as wages in box 1 of your Form W-2. ESPPs have no withholding for income tax, and Social Security and Medicare taxes do not apply. Whether you had a **qualifying or disqualifying disposition** determines how much of the income is on your W-2. The information on your W-2 is used to fill out tax form 1040.

Even if your employer doesn't report the income from an ESPP on your W-2, you're still responsible for reporting and paying ordinary income tax.

#### HOW IS AN AWARD REFLECTED ON A W-2?

##### Example: IRS W-2 for an Employee Stock Purchase Plan (Qualified)

The image shows a sample IRS Form W-2 Wage and Tax Statement. The form is divided into several sections:

- Section a:** Employee's social security number.
- Section b:** Employer identification number (EIN).
- Section c:** Employer's name, address, and ZIP code.
- Section d:** Control number.
- Section e:** Employee's first name and initial, Last name, Suff.
- Section f:** Employee's address and ZIP code.
- Section 1:** Wages, tips, other compensation (Box 1).
- Section 2:** Federal income tax withheld.
- Section 3:** Social security wages.
- Section 4:** Social security tax withheld.
- Section 5:** Medicare wages and tips.
- Section 6:** Medicare tax withheld.
- Section 7:** Social security tips.
- Section 8:** Allocated tips.
- Section 9:** Control number.
- Section 10:** Dependent care benefits.
- Section 11:** Nonqualified plans.
- Section 12a:** See instructions for box 12.
- Section 13:** Statutory employee, Retirement plan, Third-party sick pay.
- Section 12b:** See instructions for box 12.
- Section 14:** Other (Box 14).
- Section 12c:** See instructions for box 12.
- Section 12d:** See instructions for box 12.
- Section 15:** State Employer's state ID number.
- Section 16:** State wages, tips, etc. (Box 16).
- Section 17:** State income tax (Box 17).
- Section 18:** Local wages, tips, etc. (Box 18).
- Section 19:** Local income tax.
- Section 20:** Locality name.

Callouts:

- BOX 1 A:** Points to Box 1 (Wages, tips, other compensation).
- BOX 14 B:** Points to Box 14 (Other).
- BOXES 16 & 18 C:** Points to Boxes 16, 17, and 18 (State wages, tips, etc.; State income tax; Local wages, tips, etc.).

#### BOX 1 A

ESPP income will usually be included with your other compensation in box 1.

#### BOX 14 B

Your employer may also use box 14 to report the compensation already included in box 1.

#### BOXES 16 & 18 C

ESPP income could be included in boxes 16 and 18, if state and local taxes apply.

For illustrative purposes only.

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## 4 Understanding ESPP gain or loss from a sale

When you sell shares of stock, you need to report any gain or loss from the sale. Accurately reporting your gain or loss will help keep you from overpaying taxes.

A capital gain/loss is the difference between your sale price and your [cost basis](#).

- If you sell stock for more than its value at purchase, you recognize a gain.
- If you sell it for less than its value at purchase, it's considered a loss.
- How much of that gain or loss you report depends on your cost basis.

Your capital gain/loss and cost basis information are located on the [1099-B and Supplemental Information form](#). Often the cost basis on your 1099-B and Supplemental Information form will differ. In this instance you'll want to review the adjusted cost basis on your Supplemental Information form to help prevent overpaying taxes. The details from these forms are used to calculate your capital gain or loss on [IRS Forms 8949, 1040, and Schedule D](#).



### IMPORTANT

*Make sure you have both your 1099-B and Supplemental Information form when reporting your gain or loss.*

The information on your 1099-B is reported to the IRS, but the Supplemental Information form includes adjustments necessary to avoid overpaying taxes. **You'll want to use the information on the Supplemental Information form to make any necessary adjustments on Form 8949.** To learn more about how your gain/loss is calculated, see how [cost basis](#) factors into the equation.

## 5 Using Form 1099-B and the Supplemental Information form

If you sold stock, you'll receive Form 1099-B and the Supplemental Information form during the tax season. The information on your 1099-B is reported to the IRS, but the Supplemental Information form includes adjustments to a capital gain or loss necessary to avoid overpaying taxes. **It's important that you review and utilize the Supplemental Information form**, as it is not reported to the IRS. Below are sample forms, along with key pieces of information you'll find.

### HOW IS A SALE REFLECTED ON FORM 1099-B?

#### Sample Form 1099-B

#### SHORT-TERM OR LONG-TERM TRANSACTION **A**

This is where you'll see if you had a short-term or long-term transaction. It will help determine which version of Schedule D and Form 8949 you need.

FORM 1099-B*		20		Proceeds from Broker and Barter Exchange Transactions				Copy B for Recipient OMB No. 1545-0715		
<b>A</b> Short-term transactions for which basis is reported to the IRS --report on Form 8949 with Box A checked and/or Schedule D, Part I Proceeds are reported as gross proceeds unless otherwise indicated (a). (This Label is a Substitute for Boxes 2, 5, 6 & 12)										
(IRS Form 1099-B box numbers are shown below in bold type)										
1a Description of property, Stock or Other Symbol, CUSIP										
Action	Quantity	1b Date Acquired	1c Date Sold or Disposed	1d Proceeds	1e Cost or Other Basis (b)	1f Accrued Market Discount	1g Wash Sale Loss Disallowed	Gain/Loss (-)	4 Federal Income Tax Withheld	14 State Tax Withheld
Sale	403.686	07/31/11	04/16/12	11,422.60	6,894.96(e)			4,527.64		
<b>TOTALS</b>				<b>11,422.60</b>	<b>6,894.96</b>	<b>0.00</b>	<b>0.00</b>	<b>4,527.64</b>	<b>0.00</b>	<b>0.00</b>
<b>Box A Short-Term Realized Gain</b>								<b>4,527.64</b>		
<b>Box A Short-Term Realized Loss</b>								<b>0.00</b>		
* This is important tax information and is being furnished to the Internal Revenue Service. 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.										

#### COST OR OTHER BASIS **B**

- This is provided to the IRS and may need to be adjusted when you report the sale on Form 8949. If adjusted, you'll find that value on the Supplemental Information form.
- If the amounts on the 1099-B and Supplemental Information form differ, be sure to follow the steps to adjust the basis on Form 8949. This will help you avoid overpaying taxes.

#### GAIN/LOSS **C**

- Capital gain or loss from the sale of shares. This amount may also need to be adjusted. In that case, you'll find that value on the Supplemental Information form.
- If the amounts on the 1099-B and Supplemental Information form differ, be sure to use the adjusted amount on your Supplemental Information form. This will help you avoid overpaying taxes.

## 5 Using Form 1099-B and the Supplemental Information form... *continued*

### HOW IS A SALE REFLECTED ON THE SUPPLEMENTAL INFORMATION FORM?

#### Sample Supplemental Information Form

#### SHORT-TERM OR LONG-TERM TRANSACTION **A**

- This is where you'll see if you had a short-term or long-term transaction. It will help determine which version of Schedule D and Form 8949 you need.
- Qualifying dispositions will always be considered long-term.

Fidelity								
20 <b>SUPPLEMENTAL INFORMATION</b>								
Account No. [REDACTED]			Customer Service: 800-544-6666					
Recipient ID No. [REDACTED]			Payer's Fed ID Number: [REDACTED]					
Note: This information is not reported to the IRS. It may assist you in tax return preparation.								
Detail Information								
Supplemental Stock Plan Lot Detail								
Based on the disposal method you have selected, the lots that appear on your 1099 Supplemental may differ from the lots on the 1099-B.								
<b>A Short-Term Transactions</b>								
Description of Property, Stock or Other Symbol, Cusip	Quantity	Date of Acquisition (x)	Date Sold or Disposed	Proceeds	Ordinary Income Reported (y)	Adjusted Cost or Other Basis (z)	Wash Sale Loss Disallowed	Adjusted Gain/Loss
GSP	403.686	07/31/	04/16/	11,422.60	3,047.83	9,942.79	0.00	1,479.81
<b>Totals</b>				11,422.60		9,942.79		
				<b>Short-Term Adjusted Realized Gain</b>				1,479.81
				<b>Short-Term Adjusted Realized Loss</b>				0.00
				<b>Wash Sale Loss Disallowed</b>		0.00		

#### ORDINARY INCOME REPORTED **B**

- This amount (cross-reference it with your W-2) is entered in column (g) of Form 8949 to adjust the basis.

#### ADJUSTED COST BASIS **C**

- This amount is used to recalculate your gain/loss. It's equal to the ordinary income plus the cost basis on your 1099-B.

#### ADJUSTED GAIN/LOSS **D**

- This amount is recalculated per your adjusted cost basis. It shows your proceeds minus your adjusted cost basis. This information is not reported to the IRS. You'll want to use this information when reporting your taxes to avoid paying more in taxes than necessary.

## 6 Submitting the information to the IRS

### Now that you've gathered the information necessary to file your taxes, how do you submit it to the IRS?

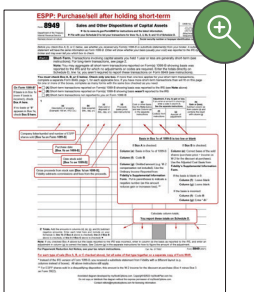
There are many ways to file your taxes: self-filing, using a [tax-filing service](#), or with a tax advisor. Many tax-filing services and programs allow you to automatically transfer information from Fidelity. Please note, however, that this is not the case with the Supplemental Information form, and you'll need to manually enter it.

When filing the information you gathered will be used to report your taxes using IRS forms that include Form 1040 (for the compensation income) and Schedule D and Form 8949 (for the stock sale). If you need assistance with these forms, more information can be found in the links below.

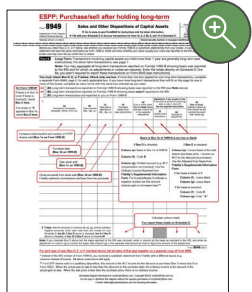
#### HOW DO I FILL OUT FORM 8949?

- [General IRS instructions](#)
- For instructions specific to stock plans, click the images below.

Form 8949 short-term



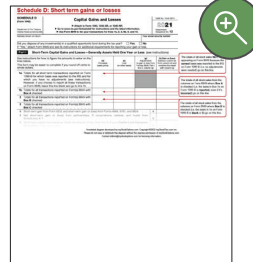
Form 8949 long-term



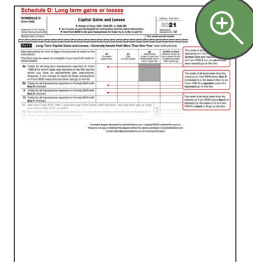
#### HOW DO I FILL OUT SCHEDULE D?

- [General IRS instructions](#)
- For Instructions specific to stock plans click the images below.

Schedule D short-term gains or losses



Schedule D long-term gains or losses



Now that you have the basic knowledge needed to file taxes on your equity awards, you can utilize this information to file your tax return on your own or through a tax advisor. As you go through the process, consider the different forms you may need including your W-2, 1099-B, and Supplemental Information form. For additional information about stock plan taxes and filing your tax return, visit our [Taxes and Tax-Filing Center](#).





# ESPP: Purchase/sell after holding short-term

Form <b>8949</b> Department of the Treasury Internal Revenue Service	<b>Sales and Other Dispositions of Capital Assets</b> ► Go to <a href="http://www.irs.gov/Form8949">www.irs.gov/Form8949</a> for instructions and the latest information. ► File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.	OMB No. 1545-0074 <b>2021</b> Attachment Sequence No. <b>12A</b>
Name(s) shown on return		Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

**On Form 1099-B\***  
 If basis is in Box 1e (even if basis is incorrect), check **Box A** here.  
 If no basis or "0" appears in Box 1e, check **Box B** here.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
Calculate column totals. <b>You report these totals on Schedule D.</b>								

Company ticker/symbol and number of ESPP shares sold [Box 1a on Form 1099-B]

Purchase date [Box 1b on 1099-B]

Date stock sold [Box 1c on 1099-B]

Gross proceeds from stock sale [Box 1d on 1099-B]. Fidelity subtracts commissions and fees from the proceeds.

**Basis in Box 1e of 1099-B is too low or blank**

<p><b>If Box A is checked:</b></p> <p><b>Column (e):</b> Basis in Box 1e of 1099-B</p> <p><b>Column (f):</b> Code B</p> <p><b>Column (g):</b> Omitted amount (e.g. W-2 compensation not included). Use the Ordinary Income Reported from <b>Fidelity's Supplemental Information Form</b>. Put in parentheses to indicate a negative number (as this amount reduces gain or increases loss). **</p>	<p><b>If Box B is checked:</b></p> <p><b>Column (e):</b> Correct basis of the sold shares (purchase price + income on W-2 for the discount at purchase). Use the Adjusted Cost Basis from <b>Fidelity's Supplemental Information Form</b>.</p> <p>If the basis is blank or 0:  <b>Column (f):</b> Leave blank  <b>Column (g):</b> Leave blank</p> <p>If the basis is incorrect:  <b>Column (f):</b> Code B  <b>Column (g):</b> Enter "-0-"</p>
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**2 Totals.** Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, **line 1b** (if **Box A** above is checked), **line 2** (if **Box B** above is checked), or **line 3** (if **Box C** above is checked) ►

**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.** Cat. No. 37768Z Form **8949** (2021)

**For each type of sale (Box A, B, or C checked above), list all sales of that type together on a separate copy of Form 8949.**

\* Instead of the IRS version of Form 1099-B, you received a substitute statement from Fidelity with a different layout (e.g. columns instead of boxes). All above instructions still apply.

\*\* For ESPP shares sold in a disqualifying disposition, this amount is the W-2 income for the discount at purchase (Box 4 minus Box 5 on Form 3922).



## ESPP: Purchase/sell after holding long-term

Form <b>8949</b> Department of the Treasury Internal Revenue Service Name(s) shown on return	<b>Sales and Other Dispositions of Capital Assets</b> ▶ Go to <a href="http://www.irs.gov/Form8949">www.irs.gov/Form8949</a> for instructions and the latest information. ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.	OMB No. 1545-0074 <b>2021</b> Attachment Sequence No. <b>12A</b>
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Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.  
**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

**On Form 1099-B\***  
 If basis is in Box 1e (even if basis is incorrect), check **Box D** here.  
 If no basis or "0" appears in Box 1e, check **Box E** here.

- (D) Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)  
 (E) Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS  
 (F) Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ▶								

Company ticker/symbol and number of ESPP shares sold [Box 1a on Form 1099-B]

Purchase date [Box 1b on 1099-B]

Date stock sold [Box 1c on 1099-B]

Gross proceeds from stock sale [Box 1d on 1099-B]. Fidelity subtracts commissions and fees from the proceeds.

**Basis in Box 1e of 1099-B is too low or blank**

<p>If <b>Box D</b> is checked:</p> <p><b>Column (e):</b> Basis in Box 1e of 1099-B</p> <p><b>Column (f):</b> Code B</p> <p><b>Column (g):</b> Omitted amount (e.g. W-2 compensation not included). Use the Ordinary Income Reported from <b>Fidelity's Supplemental Information Form</b>. Put in parentheses to indicate a negative number (as this amount reduces gain or increases loss).**</p>	<p>If <b>Box E</b> is checked:</p> <p><b>Column (e):</b> Correct basis of the sold shares (purchase price + income on W-2 for the discount at purchase). Use the Adjusted Cost Basis from <b>Fidelity's Supplemental Information Form</b>.</p> <p>If the basis is blank or 0:  <b>Column (f):</b> Leave blank  <b>Column (g):</b> Leave blank</p> <p>If the basis is incorrect:  <b>Column (f):</b> Code B  <b>Column (g):</b> Enter "-0."</p>
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Calculate column totals.  
**You report these totals on Schedule D.**

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For each type of sale (Box D, E, or F checked above), list all sales of that type together on a separate copy of Form 8949.**

\* Instead of the IRS version of Form 1099-B, you received a substitute statement from Fidelity with a different layout (e.g. columns instead of boxes). All above instructions still apply.

\*\* For ESPP shares sold in a qualifying disposition, this amount is the W-2 income for the discount at purchase (Box 3 minus Box 8 on Form 3922). When the actual gain at sale is less than the discount on the purchase date, the ordinary income is the amount of the actual gain at sale. When the sale price is less than the purchase price, there is no ordinary income.



## Schedule D: Short term gains or losses

**SCHEDULE D**  
(Form 1040)

### Capital Gains and Losses

OMB No. 1545-0074

**2021**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

- ▶ Attach to Form 1040, 1040-SR, or 1040-NR.
- ▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.
- ▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  Yes  No  
If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.  
This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . . . .	←			
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .	←			
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .	←			
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet in the instructions . . . . .				<b>6</b>

The totals of all stock sales **NOT** appearing on Form 8949 because the **correct** basis was reported to the IRS on Form 1099-B (i.e. no adjustments were needed) go on this line.

The totals of all stock sales from the columns on Form 8949 where **Box A** is checked (i.e. the basis in Box 1e on Form 1099-B is **reported**, even if it's **incorrect**) go on this line.

The totals of all stock sales from the columns on Form 8949 where **Box B** is checked (i.e. the basis in 1e on Form 1099-B is **blank or 0**) go on this line.

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# Schedule D: Long term gains or losses

**SCHEDULE D**  
(Form 1040)

## Capital Gains and Losses

OMB No. 1545-0074

**2021**

Department of the Treasury  
Internal Revenue Service (99)

▶ Attach to Form 1040, 1040-SR, or 1040-NR.  
▶ Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.  
▶ Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.

Attachment  
Sequence No. 12

Name(s) shown on return

Your social security number

### Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

**8a** Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . . . .

**8b** Totals for all transactions reported on Form(s) 8949 with **Box D** checked . . . . .

**9** Totals for all transactions reported on Form(s) 8949 with **Box E** checked . . . . .

**10** Totals for all transactions reported on Form(s) 8949 with **Box F** checked . . . . .

**11** Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .

**12** Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .

**13** Capital gain distributions. See the instructions . . . . .

**14** Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover . . . . .

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
8a				
8b				
9				
10				
11				11
12				12
13				13
14				

The totals of all stock sales **NOT** appearing on Form 8949 because the **correct** basis was reported to the IRS on Form 1099-B (i.e. no adjustments were needed) go on this line.

The totals of all stock sales from the columns on Form 8949 where **Box D** is checked (i.e. the basis in Box 1e on Form 1099-B is **reported**, even if it's **incorrect**) go on this line.

The totals of all stock sales from the columns on Form 8949 where **Box E** is checked (i.e. the basis in 1e on Form 1099-B is **blank** or **0**) go on this line.

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