Crypto records file: exchanges, wallets and cost basis

Fill in one line per exchange and per wallet. Tick each item when it is in the folder, and write "n/a" where it does not apply.

Client or engagement

Forms from exchanges and brokers

- [ ] Form 1099-DA from each custodial exchange or hosted wallet
  2025 sales: proceeds only. 2026 sales: basis too, for coins bought after 2025 at that exchange
- [ ] Form 1099-MISC for staking rewards or bonuses
  Only if the exchange issued one
- [ ] Form 1099-B for crypto funds held at a stock broker
  Funds and trusts that hold crypto, inside the consolidated form
- [ ] Year-end gain and loss report from each exchange
  The exchange's own summary, to compare with the forms

Transaction histories

- [ ] Full transaction export (CSV) from every exchange used
  All of the year, including accounts you closed
- [ ] List of your own wallet addresses
  Hardware, browser and mobile wallets you control
- [ ] On-chain history for each self-custody wallet
  From the wallet app or a block explorer
- [ ] Transfers between your own wallets and exchanges
  Dates, units, and any fee paid in crypto
- [ ] DeFi activity: swaps, lending, liquidity pools
  Dates, tokens in and out, dollar values
- [ ] NFT purchases and sales
  Marketplace history with prices in dollars

Income received in crypto

- [ ] Staking and mining rewards
  Date and dollar value of each reward when received
- [ ] Airdrops and hard-fork coins
  Date received and dollar value at that time
- [ ] Crypto received as pay for work
  Invoices and dollar value when paid

- [ ] Mining equipment, power bills and pool statements
  Only if you mine as a business

Basis, gifts and carryovers

- [ ] Purchase records for each lot sold
  Date, units, dollars paid and fees
- [ ] Method used to pick which coins were sold
  Specific identification or first in, first out, applied wallet by wallet or account by account
- [ ] Basis allocation worksheet as of January 1, 2025
  Only if unused basis was assigned to each wallet or account under Rev. Proc. 2024-28
- [ ] Gifts given and received
  Date, units and value; the giver’s basis for gifts received
- [ ] Charity receipts for donated crypto
  Acknowledgment letter, plus any appraisal
- [ ] Bank statements with deposits to and withdrawals from exchanges
  Every month with crypto activity
- [ ] Last year’s return with Form 8949 and Schedule D
  Capital loss carryover and lots already reported