

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)	211.35	219.46	-662.68
7	Net short-term capital gain or loss			-662.68
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)	0.00	0.00	0.00
15	Net long-term capital gain or loss			0.00
Part III - Summary				
Line	Description			Amount
16	Net short-term + long-term capital gain or loss			-662.68

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)	0.00
9	Total additional income	0.00

Worksheet only: Crypto income is shown as Other income (line 8z). Other Schedule 1 lines are left blank.

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 (1.8)	31.08.2025	31.08.2025	5.06	5.08		-0.01	-0.03
XRP (0.19999999999999996)	31.08.2025	01.09.2025	0.55	0.56		-0.00	-0.01
XRP (2)	31.08.2025	01.09.2025	5.55	5.62		-0.01	-0.08
XRP (1.8)	02.09.2025	02.09.2025	5.08	5.08		-0.01	-0.01
XRP (1.2)	02.09.2025	02.09.2025	3.38	3.38		-0.00	-0.00
XRP (3)	02.09.2025	03.09.2025	8.53	8.48		-0.01	0.05
ARB (9.9)	31.08.2025	01.09.2025	4.86	5.00		-0.00	-0.14
ARB (18.700000000000003)	01.09.2025	01.09.2025	9.18	9.21		-0.01	-0.04
ENA (8.16)	01.09.2025	01.09.2025	5.12	5.15		-0.01	-0.04
ENA (0.11999999999999922)	01.09.2025	01.09.2025	0.08	0.08		-0.00	-0.00
ALGO (37)	01.09.2025	02.09.2025	8.62	8.41		-0.01	0.20
ALGO (1)	01.09.2025	02.09.2025	0.23	0.23		-0.00	0.00
ALGO (23)	02.09.2025	02.09.2025	5.35	5.36		-0.01	-0.02
ALGO (13)	02.09.2025	02.09.2025	3.02	3.03		-0.00	-0.01
DOT (1.36)	03.09.2025	03.09.2025	5.26	5.26		-0.01	-0.01
DOT (0.8299999999999998)	03.09.2025	03.09.2025	3.21	3.21		-0.00	-0.01
TIA (3.28)	01.09.2025	03.09.2025	5.35	5.17		-0.01	0.17
TIA (0.010000000000000231)	01.09.2025	03.09.2025	0.02	0.02		-0.00	0.00
TIA (3.46)	03.09.2025	03.09.2025	5.64	5.65		-0.01	-0.01
THETA (10.7)	04.09.2025	05.09.2025	8.41	8.47		-0.01	-0.07
OP (0.5)	31.08.2025	05.09.2025	0.35	0.35		-0.00	0.00
OP (7.35)	31.08.2025	05.09.2025	5.21	5.18		-0.01	0.03
OP (2.1400000000000006)	31.08.2025	05.09.2025	1.52	1.51		-0.00	0.01
OP (0.009999999999999343)	31.08.2025	24.10.2025	0.00	0.01		-0.00	-0.00
OP (0.47)	15.09.2025	24.10.2025	0.21	0.37		-0.00	-0.16
OP (6.97)	15.09.2025	24.10.2025	3.09	5.51		-0.00	-2.42
OP (0.12)	15.09.2025	24.10.2025	0.05	0.09		-0.00	-0.04
OP (25.400000000000002)	23.10.2025	24.10.2025	11.24	10.93		-0.00	0.31
ACH (361)	05.09.2025	05.09.2025	7.00	7.05		-0.01	-0.05
POLYX (54.6)	05.09.2025	05.09.2025	7.00	7.00		-0.01	-0.01
MANTA (34.7)	05.09.2025	15.09.2025	7.47	6.97		-0.01	0.49
WLDUSDT (1.69)	08.10.2025	14.10.2025	1.56	2.16		-0.00	-0.60
WLDUSDT (11.450000000000001)	08.10.2025	14.10.2025	10.58	14.61		-0.01	-4.04
NEAR (20.6)	22.10.2025	23.10.2025	45.26	45.18		-0.05	0.03
WILD (10.02)	25.10.2025	30.10.2025	2.03	2.12		-0.00	-0.09
XDC (54.63)	25.10.2025	30.10.2025	3.17	3.42		-0.00	-0.25
BTC (0.000047)	30.10.2025	09.11.2025	4.92	5.03		-0.00	-0.11
SUI (2.44)	25.10.2025	09.11.2025	5.28	6.15		-0.01	-0.87
SUI (1.35)	25.10.2025	09.11.2025	2.92	3.40		-0.00	-0.48
Totals (short-term)			211.35	219.46			-8.31

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
Totals (long-term)			0.00	0.00			0.00

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	1.8	👉 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	1.8	👉 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	0.19999999999999996	👉 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	0.19999999999999996	👉 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	👉 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	👉 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	1.8	👉 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	1.8	👉 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	1.2	👉 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	1.2	👉 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	👉 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	👉 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	9.9	👉 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	9.9	👉 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	18.700000000000003	👉 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	18.700000000000003	👉 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	8.16	₿ 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	8.16	₿ 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	0.119999999999999922	₿ 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	0.119999999999999922	₿ 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	01.09.2025	37	₿ USDT	0.2271	8.4027	1.0000	8.4027	8949 (basis)
Buy fee					0.008403	1.0000	0.008403	8949 (basis)
Sell	02.09.2025	37	₿ 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)							0.19758	Schedule D
Buy	01.09.2025	1	₿ USDT	0.2271	0.2271	1.0000	0.2271	8949 (basis)
Buy fee					0.000227	1.0000	0.000227	8949 (basis)
Sell	02.09.2025	1	₿ USDT	0.2324	0.2324	1.0000	0.2324	8949 (proceeds)
Sell fee					0.000232	1.0000	0.000232	8949 (proceeds)
Gain / Loss (taxable disposal)							0.004841	Schedule D
Buy	02.09.2025	23	₿ USDT	0.2326	5.3498	1.0000	5.3498	8949 (basis)
Buy fee					0.00535	1.0000	0.00535	8949 (basis)
Sell	02.09.2025	23	₿ USDT	0.2324	5.3452	1.0000	5.3452	8949 (proceeds)
Sell fee					0.005345	1.0000	0.005345	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.015295	Schedule D
Buy	02.09.2025	13	₿ USDT	0.2326	3.0238	1.0000	3.0238	8949 (basis)
Buy fee					0.003024	1.0000	0.003024	8949 (basis)
Sell	02.09.2025	13	₿ USDT	0.2324	3.0212	1.0000	3.0212	8949 (proceeds)
Sell fee					0.003021	1.0000	0.003021	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.008645	Schedule D

DOT

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	03.09.2025	1.36	₿ 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	1.36	₿ 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	0.8299999999999998	₿ 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	0.8299999999999998	₿ 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

TIA

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	01.09.2025	3.28	₿ 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	3.28	₿ 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	0.010000000000000231	₿ 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	0.010000000000000231	₿ 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	3.46	₿ 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	3.46	₿ 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	10.7	₿ 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	10.7	₿ 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

OP								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	31.08.2025	0.5	₿ 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	0.5	₿ 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	7.35	₿ 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	7.35	₿ 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	2.1400000000000006	₿ 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	2.1400000000000006	₿ 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	0.00999999999999343	₿ USDT	0.7039	0.007039	1.0000	0.007039	8949 (basis)
Buy fee					0.000007	1.0000	0.000007	8949 (basis)
Sell	24.10.2025	0.00999999999999343	₿ USDT	0.4427	0.004427	1.0000	0.004427	8949 (proceeds)
Sell fee					0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.002619	Schedule D
Buy	15.09.2025	0.47	₿ USDT	0.7892	0.370924	1.0000	0.370924	8949 (basis)
Buy fee					0.000371	1.0000	0.000371	8949 (basis)
Sell	24.10.2025	0.47	₿ USDT	0.4427	0.208069	1.0000	0.208069	8949 (proceeds)
Sell fee					0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.163226	Schedule D
Buy	15.09.2025	6.97	₿ USDT	0.7892	5.500724	1.0000	5.500724	8949 (basis)
Buy fee					0.005501	1.0000	0.005501	8949 (basis)
Sell	24.10.2025	6.97	₿ USDT	0.4427	3.085619	1.0000	3.085619	8949 (proceeds)
Sell fee					0.000002	1.0000	0.000002	8949 (proceeds)
Gain / Loss (taxable disposal)							-2.420608	Schedule D
Buy	15.09.2025	0.12	₿ USDT	0.7892	0.094704	1.0000	0.094704	8949 (basis)
Buy fee					0.000095	1.0000	0.000095	8949 (basis)
Sell	24.10.2025	0.12	₿ USDT	0.4427	0.053124	1.0000	0.053124	8949 (proceeds)
Sell fee					0.00	1.0000	0.00	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.041675	Schedule D
Buy	23.10.2025	25.400000000000002	₿ USDT	0.4299	10.91946	1.0000	10.91946	8949 (basis)
Buy fee					0.010919	1.0000	0.010919	8949 (basis)
Sell	24.10.2025	25.400000000000002	₿ USDT	0.4427	11.24458	1.0000	11.24458	8949 (proceeds)
Sell fee					0.000007	1.0000	0.000007	8949 (proceeds)
Gain / Loss (taxable disposal)							0.314193	Schedule D

ACH								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	05.09.2025	361	₿ USDT	0.0195	7.0395	1.0000	7.0395	8949 (basis)
Buy fee					0.00704	1.0000	0.00704	8949 (basis)
Sell	05.09.2025	361	₿ 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)							-0.050143	Schedule D

POLYX								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	05.09.2025	54.6	₿ USDT	0.1281	6.99426	1.0000	6.99426	8949 (basis)
Buy fee					0.006994	1.0000	0.006994	8949 (basis)
Sell	05.09.2025	54.6	₿ USDT	0.1282	6.99972	1.0000	6.99972	8949 (proceeds)
Sell fee					0.007	1.0000	0.007	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.008534	Schedule D

MANTA								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	05.09.2025	34.7	₿ USDT	0.2007	6.96429	1.0000	6.96429	8949 (basis)
Buy fee					0.006964	1.0000	0.006964	8949 (basis)
Sell	15.09.2025	34.7	₿ USDT	0.2153	7.47091	1.0000	7.47091	8949 (proceeds)
Sell fee					0.007471	1.0000	0.007471	8949 (proceeds)
Gain / Loss (taxable disposal)							0.492185	Schedule D

WLDUSDT								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	08.10.2025	1.69	₿ USDT	1.2749	2.154581	1.0000	2.154581	8949 (basis)
Buy fee					0.002155	1.0000	0.002155	8949 (basis)
Sell	14.10.2025	1.69	₿ USDT	0.9243	1.562067	1.0000	1.562067	8949 (proceeds)
Sell fee					0.001562	1.0000	0.001562	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.596231	Schedule D
Buy	08.10.2025	11.450000000000001	₿ USDT	1.2748	14.59646	1.0000	14.59646	8949 (basis)
Buy fee					0.014596	1.0000	0.014596	8949 (basis)
Sell	14.10.2025	11.450000000000001	₿ USDT	0.9243	10.583235	1.0000	10.583235	8949 (proceeds)
Sell fee					0.010583	1.0000	0.010583	8949 (proceeds)
Gain / Loss (taxable disposal)							-4.038405	Schedule D

NEAR								
Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	22.10.2025	20.6	₿ USDT	2.191	45.1346	1.0000	45.1346	8949 (basis)
Buy fee					0.045135	1.0000	0.045135	8949 (basis)
Sell	23.10.2025	20.6	₿ USDT	2.197	45.2582	1.0000	45.2582	8949 (proceeds)
Sell fee					0.045258	1.0000	0.045258	8949 (proceeds)
Gain / Loss (taxable disposal)							0.033207	Schedule D

WILD

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	25.10.2025	10.02	 USDT	0.2111	2.115222	1.0000	2.115222	8949 (basis)
Buy fee					0.002115	1.0000	0.002115	8949 (basis)
Sell	30.10.2025	10.02	 USDT	0.2025	2.02905	1.0000	2.02905	8949 (proceeds)
Sell fee					0.002029	1.0000	0.002029	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.090316	Schedule D

XDC

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	25.10.2025	54.63	 USDT	0.0625	3.414375	1.0000	3.414375	8949 (basis)
Buy fee					0.003414	1.0000	0.003414	8949 (basis)
Sell	30.10.2025	54.63	 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)							-0.251326	Schedule D

BTC

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	30.10.2025	0.000047	 USDT	106'845.10	5.02172	1.0000	5.02172	8949 (basis)
Buy fee					0.005022	1.0000	0.005022	8949 (basis)
Sell	09.11.2025	0.000047	 USDT	104'636.80	4.91793	1.0000	4.91793	8949 (proceeds)
Sell fee					0.004918	1.0000	0.004918	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.11373	Schedule D

SUI

Event	Date	Quantity	Quote	Price/Unit	Total	FX	Amount (USD)	Ref
Buy	25.10.2025	2.44	 USDT	2.5169	6.141236	1.0000	6.141236	8949 (basis)
Buy fee					0.006141	1.0000	0.006141	8949 (basis)
Sell	09.11.2025	2.44	 USDT	2.1641	5.280404	1.0000	5.280404	8949 (proceeds)
Sell fee					0.00528	1.0000	0.00528	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.872254	Schedule D
Buy	25.10.2025	1.35	 USDT	2.5169	3.397815	1.0000	3.397815	8949 (basis)
Buy fee					0.003398	1.0000	0.003398	8949 (basis)
Sell	09.11.2025	1.35	 USDT	2.1641	2.921535	1.0000	2.921535	8949 (proceeds)
Sell fee					0.002922	1.0000	0.002922	8949 (proceeds)
Gain / Loss (taxable disposal)							-0.482599	Schedule D

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

Date	Trade event	Coin/Token	Quote	Nominal	Fee	Realized P&L	FX	Realized P&L (USD)	Ref
07.01.2025	CLOSE_LONG	 FLUX	 USDT	0.272989	0.007781	0.272989	1.0000	0.27	8949 / other
07.01.2025	CLOSE_LONG	 FLUX	 USDT	0.272989	0.007781	0.272989	1.0000	0.27	8949 / other
07.01.2025	CLOSE_LONG	 FLUX	 USDT	0.272989	0.007781	0.272989	1.0000	0.27	8949 / other
07.01.2025	CLOSE_LONG	 FLUX	 USDT	0.272989	0.007781	0.272989	1.0000	0.27	8949 / other
07.01.2025	CLOSE_LONG	 FLUX	 USDT	0.282089	0.00804	0.282089	1.0000	0.28	8949 / other
07.01.2025	CLOSE_LONG	 EGLD	 USDT	-161.236891	0.208328	-161.236891	1.0000	-161.24	8949 / other
07.01.2025	CLOSE_LONG	 EGLD	 USDT	-109.68496	0.14172	-109.68496	1.0000	-109.68	8949 / other
09.01.2025	CLOSE_LONG	 EGLD	 USDT	-220.092538	0.20149	-220.092538	1.0000	-220.09	8949 / other
19.01.2025	CLOSE_LONG	 HBAR	 USDT	0.038988	0.000828	0.038988	1.0000	0.04	8949 / other
22.01.2025	CLOSE_LONG	 LINK	 USDT	0.144557	0.0102	0.144557	1.0000	0.14	8949 / other
22.01.2025	CLOSE_LONG	 LINK	 USDT	0.144557	0.0102	0.144557	1.0000	0.14	8949 / other
23.01.2025	CLOSE_LONG	 LINK	 USDT	-0.761443	0.009838	-0.761443	1.0000	-0.76	8949 / other
27.01.2025	CLOSE_LONG	 IMX	 USDT	-7.983867	0.010312	-7.983867	1.0000	-7.98	8949 / other
01.02.2025	CLOSE_LONG	 EGLD	 USDT	-190.224251	0.199152	-190.224251	1.0000	-190.22	8949 / other
01.02.2025	CLOSE_LONG	 QNT	 USDT	-18.797818	0.084285	-18.797818	1.0000	-18.80	8949 / other
04.02.2025	CLOSE_LONG	 QNT	 USDT	1.494781	0.031259	1.494781	1.0000	1.49	8949 / other
12.02.2025	CLOSE_LONG	 LINK	 USDT	20.241274	0.4819	20.241274	1.0000	20.24	8949 / other
04.03.2025	CLOSE_LONG	 QNT	 USDT	-8.619494	0.034459	-8.619494	1.0000	-8.62	8949 / other
04.03.2025	CLOSE_LONG	 QNT	 USDT	-8.626194	0.034455	-8.626194	1.0000	-8.63	8949 / other
01.05.2025	CLOSE_LONG	 ASTR	 USDT	0.66375	0.026116	0.66375	1.0000	0.66	8949 / other
06.05.2025	CLOSE_LONG	 QNT	 USDT	19.425034	0.070801	19.425034	1.0000	19.43	8949 / other
11.05.2025	CLOSE_LONG	 XDC	 USDT	-0.536	0.037267	-0.536	1.0000	-0.54	8949 / other
11.05.2025	CLOSE_LONG	 QNT	 USDT	2.682894	0.038856	2.682894	1.0000	2.68	8949 / other
17.05.2025	CLOSE_LONG	 IO	 USDT	-16.023519	0.04416	-16.023519	1.0000	-16.02	8949 / other
10.06.2025	CLOSE_LONG	 QNT	 USDT	3.779448	0.031615	3.779448	1.0000	3.78	8949 / other
12.06.2025	CLOSE_LONG	 LINK	 USDT	2.967801	0.044496	2.967801	1.0000	2.97	8949 / other
12.06.2025	CLOSE_LONG	 LINK	 USDT	2.967801	0.044496	2.967801	1.0000	2.97	8949 / other
12.06.2025	CLOSE_LONG	 LINK	 USDT	-0.561958	0.07655	-0.561958	1.0000	-0.56	8949 / other
14.06.2025	CLOSE_LONG	 QNT	 USDT	-3.261495	0.030244	-3.261495	1.0000	-3.26	8949 / other
14.06.2025	CLOSE_LONG	 QNT	 USDT	-3.256595	0.030247	-3.256595	1.0000	-3.26	8949 / other
14.07.2025	CLOSE_LONG	 LINK	 USDT	1.473066	0.009432	1.473066	1.0000	1.47	8949 / other
20.07.2025	CLOSE_LONG	 XDC	 USDT	3.049254	0.029802	3.049254	1.0000	3.05	8949 / other
21.07.2025	CLOSE_LONG	 QNT	 USDT	52.01678	0.299656	52.01678	1.0000	52.02	8949 / other
23.07.2025	CLOSE_LONG	 HBAR	 USDT	4.605667	0.295961	4.605667	1.0000	4.61	8949 / other
28.07.2025	CLOSE_LONG	 XDC	 USDT	-4.513424	0.106356	-4.513424	1.0000	-4.51	8949 / other
02.08.2025	CLOSE_LONG	 KSM	 USDT	-10.26	0.030415	-10.26	1.0000	-10.26	8949 / other
14.08.2025	CLOSE_LONG	 IO	 USDT	-1.772978	0.030006	-1.772978	1.0000	-1.77	8949 / other
14.08.2025	CLOSE_LONG	 IO	 USDT	-5.231341	0.023374	-5.231341	1.0000	-5.23	8949 / other

Total derivatives realized P&L: -654.38

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

Income Events (Excerpt) – Schedule 1 Worksheet

Date	Exchange	Event	Coin/Token	Quote	Quantity	Price	Total	Fee	FX	FMV (USD)	Fee (USD)	Ref
08.02.2025		income	 SOLO	 USDT	7.928542	0.00	7.928542	0.00	1.00	7.9285	0.00	Schedule 1
09.10.2025		income	 USDT	USD	0.000555	0.00	0.000002	0.00	1.00	0.0000	0.00	Schedule 1
09.10.2025		income	 USDT	USD	0.000537	0.00	0.000002	0.00	1.00	0.0000	0.00	Schedule 1
09.10.2025		income	 USDT	USD	0.000504	0.00	0.000002	0.00	1.00	0.0000	0.00	Schedule 1
10.10.2025		income	 USDT	USD	0.000491	0.00	0.000002	0.00	1.00	0.0000	0.00	Schedule 1
10.10.2025		income	 USDT	USD	0.000483	0.00	0.000002	0.00	1.00	0.0000	0.00	Schedule 1
10.10.2025		income	 USDT	USD	0.000475	0.00	0.000001	0.00	1.00	0.0000	0.00	Schedule 1
19.10.2025		income	 SOL03.S	 USDT	0.00	0.00	0.000085	0.00	1.00	0.0001	0.00	Schedule 1
19.10.2025		income	 TRX.F	 USDT	0.001166	0.00	0.000373	0.00	1.00	0.0004	0.00	Schedule 1
19.10.2025		income	 DOT.F	 USDT	0.000664	0.00	0.002016	0.00	1.00	0.0020	0.00	Schedule 1
19.10.2025		income	 SOL.F	 USDT	0.000003	0.00	0.000506	0.00	1.00	0.0005	0.00	Schedule 1
19.10.2025		income	 XETH.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
19.10.2025		income	 TRX.B	 USDT	0.000196	0.00	0.000063	0.00	1.00	0.0001	0.00	Schedule 1
19.10.2025		income	 SUI.F	 USDT	0.00008	0.00	0.000211	0.00	1.00	0.0002	0.00	Schedule 1
26.10.2025		income	 SOL03.S	 USDT	0.000013	0.00	0.002595	0.00	1.00	0.0026	0.00	Schedule 1
26.10.2025		income	 TRX.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
26.10.2025		income	 DOT.F	 USDT	0.001535	0.00	0.004873	0.00	1.00	0.0049	0.00	Schedule 1
26.10.2025		income	 SOL.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
26.10.2025		income	 TRX.B	 USDT	0.006428	0.00	0.00193	0.00	1.00	0.0019	0.00	Schedule 1
26.10.2025		income	 SUI.B	 USDT	0.0004	0.00	0.001055	0.00	1.00	0.0011	0.00	Schedule 1
02.11.2025		income	 SOL03.S	 USDT	0.000013	0.00	0.002405	0.00	1.00	0.0024	0.00	Schedule 1
02.11.2025		income	 TRX.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
02.11.2025		income	 DOT.F	 USDT	0.001491	0.00	0.004334	0.00	1.00	0.0043	0.00	Schedule 1
02.11.2025		income	 SOL.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
02.11.2025		income	 TRX.B	 USDT	0.006518	0.00	0.001926	0.00	1.00	0.0019	0.00	Schedule 1
02.11.2025		income	 SUI.B	 USDT	0.00041	0.00	0.000948	0.00	1.00	0.0009	0.00	Schedule 1
09.11.2025		income	 SOL03.S	 USDT	0.000013	0.00	0.002084	0.00	1.00	0.0021	0.00	Schedule 1
09.11.2025		income	 TRX.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
09.11.2025		income	 DOT.F	 USDT	0.001504	0.00	0.00488	0.00	1.00	0.0049	0.00	Schedule 1
09.11.2025		income	 SOL.F	 USDT	0.00	0.00	0.00	0.00	1.00	0.0000	0.00	Schedule 1
09.11.2025		income	 TRX.B	 USDT	0.006505	0.00	0.001894	0.00	1.00	0.0019	0.00	Schedule 1
09.11.2025		income	 SUI.B	 USDT	0.0004	0.00	0.000845	0.00	1.00	0.0008	0.00	Schedule 1
16.11.2025		income	 SOL03.S	 USDT	0.000013	0.00	0.001788	0.00	1.00	0.0018	0.00	Schedule 1
16.11.2025		income	 TRX.B	 USDT	0.006404	0.00	0.001893	0.00	1.00	0.0019	0.00	Schedule 1
16.11.2025		income	 SUI.B	 USDT	0.0004	0.00	0.000682	0.00	1.00	0.0007	0.00	Schedule 1
23.11.2025		income	 SOL03.S	 USDT	0.000011	0.00	0.001435	0.00	1.00	0.0014	0.00	Schedule 1
23.11.2025		income	 TRX.B	 USDT	0.006355	0.00	0.001747	0.00	1.00	0.0017	0.00	Schedule 1
23.11.2025		income	 SUI.B	 USDT	0.00041	0.00	0.000558	0.00	1.00	0.0006	0.00	Schedule 1
30.11.2025		income	 SOL03.S	 USDT	0.000012	0.00	0.001616	0.00	1.00	0.0016	0.00	Schedule 1
30.11.2025		income	 TRX.B	 USDT	0.006306	0.00	0.001782	0.00	1.00	0.0018	0.00	Schedule 1
30.11.2025		income	 SUI.B	 USDT	0.00042	0.00	0.000649	0.00	1.00	0.0006	0.00	Schedule 1
07.12.2025		income	 SOL03.S	 USDT	0.000013	0.00	0.00169	0.00	1.00	0.0017	0.00	Schedule 1
07.12.2025		income	 TRX.B	 USDT	0.00631	0.00	0.001794	0.00	1.00	0.0018	0.00	Schedule 1

Date	Exchange	Event	Coin/Token	Quote	Quantity	Price	Total	Fee	FX	FMV (USD)	Fee (USD)	Ref
07.12.2025		income	 SUI.B	 USDT	0.0004	0.00	0.000606	0.00	1.00	0.0006	0.00	Schedule 1
14.12.2025		income	 SOL03.S	 USDT	0.000012	0.00	0.001597	0.00	1.00	0.0016	0.00	Schedule 1
14.12.2025		income	 TRX.B	 USDT	0.00593	0.00	0.001632	0.00	1.00	0.0016	0.00	Schedule 1
14.12.2025		income	 SUI.B	 USDT	0.0004	0.00	0.000639	0.00	1.00	0.0006	0.00	Schedule 1
21.12.2025		income	 SOL03.S	 USDT	0.000011	0.00	0.001415	0.00	1.00	0.0014	0.00	Schedule 1
21.12.2025		income	 TRX.B	 USDT	0.005759	0.00	0.001646	0.00	1.00	0.0016	0.00	Schedule 1
21.12.2025		income	 SUI.B	 USDT	0.00041	0.00	0.000586	0.00	1.00	0.0006	0.00	Schedule 1
28.12.2025		income	 SOL03.S	 USDT	0.000011	0.00	0.00143	0.00	1.00	0.0014	0.00	Schedule 1
28.12.2025		income	 TRX.B	 USDT	0.005849	0.00	0.001661	0.00	1.00	0.0017	0.00	Schedule 1
28.12.2025		income	 SUI.B	 USDT	0.00041	0.00	0.0006	0.00	1.00	0.0006	0.00	Schedule 1

Total income (FMV USD): 0.00

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 treats them as short-term capital gains by default.
- Starting 2025, broker reporting rules (1099-DA) apply; basis/identification per wallet/account may require additional data.