On-chain gaps versus Form 1099-DA

Sample of the workpaper issued after Proof of Key Control. Figures below are composite, not a live wallet.

TAX YEAR	DOCUMENT STATUS	PREPARED
2025 (filed 2026)	SAMPLE — not a client file	15 Sep 2026

SIGNED ADDRESS	CHAINS READ
0x… (your wallet after signature)	Ethereum · Base · Arbitrum

1. Counts taken from public chain data

ITEM	COUNT
DEX swaps not present on Form 1099-DA	**7**
Transfers that strip cost basis	**3**
Inbound tokens with no acquisition lot	**1**
Broker 1099-DA rows matched in this sample	**n/a — off-chain**

2. Line detail (composite sample)

DATE	WHAT MOVED	CHAIN	WHY THE 1099-DA MISSED IT
03/12/2025	WETH → USDC	Ethereum	DEX swap. No U.S. broker information return.
06/02/2025	USDC bridged	ETH → Base	Bridge. Not a brokerage sale on Form 1099-DA.
08/19/2025	Transfer off exchange	Ethereum	Self-custody hop. Basis does not travel with the coins.
11/04/2025	Token reward received	Arbitrum	Ordinary-income pattern. Not box 1f proceeds.

3. What this workpaper is and is not

- This page is a SAMPLE of the report produced after a gasless signature (Proof of Key Control).
- After you sign, the address, counts and line detail are taken from public indexes for that wallet.
- Exchange Form 1099-DA activity is off-chain and is not reconstructed from a wallet signature alone.
- This is general information, not tax, legal or accounting advice. Alberto Martin & Co. does not file returns.
- No transaction is sent. No token approval is requested. No funds can be moved by this document.

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