

Case 5 - Sale spanning two purchase lots

CANDIDATE REFERENCE CASE - NOT FOR FILING - COMMUNITY CROSS-CHECKING OPEN

Case 5 - Sale spanning two purchase lots

This is a human-readable candidate field packet, not the official IRS form and not a filed return.

Facts

Field	Value
Tax Year	2025
Sale Date	2025-12-01
Total Units Sold	15
Total Net Proceeds Usd	225.00
Fifo Lots	[{"acquired": "2023-01-01", "units": "10", "basis": "100.00", "proceeds": "150.00"}, {"acquired": "2024-07-01", "units": "5", "basis": "60.00", "proceeds": "75.00"}]

Candidate Form 8621 values

Field	Value
Separate Part V Required Per Holding Period	True
Lot A Line 15F Gain Usd	50.00
Lot A Totals	{"line_16b_current_year_ordinary_income_usd": "15.71", "line_16c_prior_year_increase_in_tax_usd": "12.69", "line_16f_interest_usd": "0.76"}
Lot B Line 15F Gain Usd	15.00
Lot B Totals	{"line_16b_current_year_ordinary_income_usd": "9.68", "line_16c_prior_year_increase_in_tax_usd": "1.97", "line_16f_interest_usd": "0.08"}
Aggregate Gain Usd	65.00

Review notes

The instructions require separate Part V calculations for stock blocks with different holding periods.

This case is intended to catch implementations that merge the two day-allocation schedules.