

Realized Gains Report — Tax Year 2025

Reporting currency: USD · FX: historical at trade date · Method: FIFO, LT/ST split

Closed positions — realized in 2025

Symbol	Broker / Acct CCY	Qty	Acquired	Cost (USD)	Sold	Proceeds (USD)	Gain (USD)	LT / ST
AAPL	Schwab / USD	100	2022-05-12	\$14,500	2025-06-18	\$23,000	+\$8,500	Long-term

Open positions — unrealized at 2025-12-31

Symbol	Broker / Acct CCY	Qty	Acquired	Cost local	FX @ acq.	Cost (USD)	Status
AAPL	IBKR / EUR	50	2024-04-08	EUR 8,500 (170/sh)	1.07	\$9,095	Open

Historical FX divisor (1.07) booked at acquisition is preserved on subsequent FIFO matches — spot FX at sale would mis-state the USD cost basis for cross-currency positions.

Tax treatment by jurisdiction — \$8,500 LT gain on AAPL (Schwab / USD)

Jurisdiction	Rule	Taxable amount	Rate	Tax due
United States	Long-term capital gains, single filer, 22% bracket	\$8,500	15%	\$1,275
United Kingdom	CGT after GBP3,000 annual exemption (sample residual)	GBP5,200	24%	GBP1,248
Australia	50% CGT discount after 12 months held	\$4,250	32.5% MTR	\$1,381
Spain	Savings income, bracket >EUR200k (illustrative)	EUR7,940	28%	EUR2,223
Germany	Abgeltungsteuer (flat) + Soli on capital income	EUR7,940	26.375%	EUR2,095
Netherlands	Box 3 deemed return on assets (not realized gain)	n/a	Box 3 fictief	Asset-based

Same \$8,500 gain — tax due ranges from ~\$1,275 (US LT) to ~\$2,400+ (ES/DE) before any double-taxation treaty credit. Netherlands Box 3 ignores realized gains entirely and assesses a deemed return on total wealth at year-end — the trade itself produces no taxable event.

Per-trade audit trail — what feeds each row

Field	Source	Worked example value
Symbol	Broker activity (SnapTrade or CSV)	AAPL
Acquisition date	Earliest matched FIFO lot	2022-05-12
Cost basis (local)	Original trade price x qty + buy-side fees	USD 14,500
FX divisor at acq.	FX rate booked on the buy trade (historical)	1.00 (USD/USD)
Sale date	Sell activity	2025-06-18
Proceeds (local)	Sell price x qty - sell-side fees	USD 23,000
Holding period	Sale date minus FIFO match date	3.1 years -> LT

Realized gain (USD)	$(\text{Proceeds local} - \text{basis local}) / \text{FX divisor}$	+USD 8,500
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SAMPLE