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The current form shifts the burden of reporting almost entirely to taxpayers and tax professionals, who already struggle to file tax returns by the extended deadlines, by requiring a unique 1099-DA for each asset having a unique cost basis, which could result in thousands of 1099-DAs for some taxpayers. The current Draft Form 1099-DA should be replaced with a summary form allowing for a summary of all calendar year short-term gains(losses) and long-term gains(losses) to be reported from each broker (e.g., Coinbase, etc.). By requiring brokers to submit accurate "Summary Forms" and allowing taxpayers and preparers to report only summary gains and losses, the probability of taxpayers and preparers submitting erroneous individual transactions would decrease significantly.