

Blockpit

Sample Tax Reports

International



Authority

Universal

Currency

EUR

USD

CHF

GBP

Cost Basis Tracking

Per Integration

Cost Basis Method

FIFO



Blockpit AG
Peter-Behrens-Platz 9
4020 Linz
Austria



Blockpit User

Linz, 01.01.2024

Tax report for 2023

Dear customer,

Please find attached the tax report for 2023.

The report contains all relevant transactions in the period from 01.01.2023 to 31.12.2023

In addition to this cover letter, the tax report consists of the following components:

1. Summary sheet
2. Holdings overview
3. Transaction statement and summaries
4. Explanatory notes

This list may only be used as a tax document, if it has been checked for accuracy and completeness. The transactions and assets reported therein require individual assessment by you or your tax advisor regarding their tax treatment.

Best regards

Blockpit

Determination of tax bases from gains and losses from trading cryptocurrencies in 2023

Capital gains from trading cryptocurrencies in USD

Total capital gain / loss	8.001,98
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Income from cryptocurrencies holdings in USD

Total income	2.011,09
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Margin trading profit in USD

Total margin trading profit / loss	0,00
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Undeducted total transaction values

Fee	0,35
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Lost	363,36
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Holdings overview

Total holdings							
Ticker	Name	ITIN	Holdings 01.01.2023	Inflow 2023	Outflow 2023	Holdings 31.12.2023	Holdings in EUR 31.12.2023
BTC	Bitcoin		0,06335969	0,34113747	0,37047357	0,03402359	1.440,59
BYND	Beyond Meat		0,00000000	100,20000000	100,20000000	0,00000000	0,00
ETH	Ethereum		0,00000000	3,50000000	1,00000000	2,50000000	5.753,23
EUR	Euro		3.475,00000000	14.498,18000000	5.673,12000000	12.300,06000000	13.598,33
GENERIC-NFT-1	Generic NFT #1		0,00000000	1,00000000	1,00000000	0,00000000	no rate available
TIA	Celestia		0,00000000	458,35051600	200,17450500	258,17601100	3.099,31
TSLA	Tesla		0,00000000	10,13000000	10,13000000	0,00000000	0,00
USDT	Tether		0,00000000	766,00000000	0,00000000	766,00000000	766,07

Data source		Account					
Bitpanda		Bitpanda					
Ticker	Name	ITIN	Holdings 01.01.2023	Inflow 2023	Outflow 2023	Holdings 31.12.2023	Holdings in EUR 31.12.2023
BTC	Bitcoin		0,01335969	0,22138747	0,22014857	0,01459859	618,12
BYND	Beyond Meat		0,00000000	100,20000000	100,20000000	0,00000000	0,00
ETH	Ethereum		0,00000000	1,00000000	0,00000000	1,00000000	2.301,29
EUR	Euro		3.475,00000000	14.498,18000000	5.673,12000000	12.300,06000000	13.598,33
TIA	Celestia		0,00000000	100,00000000	100,00000000	0,00000000	0,00
TSLA	Tesla		0,00000000	10,13000000	10,13000000	0,00000000	0,00

Data source		Account					
generic		Bitcoin					
Ticker	Name	ITIN	Holdings 01.01.2023	Inflow 2023	Outflow 2023	Holdings 31.12.2023	Holdings in EUR 31.12.2023
BTC	Bitcoin		0,05000000	0,11975000	0,15032500	0,01942500	822,47

Data source		Account					
generic		Celestia					
Ticker	Name	ITIN	Holdings 01.01.2023	Inflow 2023	Outflow 2023	Holdings 31.12.2023	Holdings in EUR 31.12.2023
TIA	Celestia		0,00000000	358,35051600	100,17450500	258,17601100	3.099,31

Data source		Account					
generic		Ethereum					
Ticker	Name	ITIN	Holdings 01.01.2023	Inflow 2023	Outflow 2023	Holdings 31.12.2023	Holdings in EUR 31.12.2023
ETH	Ethereum		0,00000000	2,50000000	1,00000000	1,50000000	3.451,94
GENERIC-NFT-1	Generic NFT #1		0,00000000	1,00000000	1,00000000	0,00000000	no rate available
USDT	Tether		0,00000000	766,00000000	0,00000000	766,00000000	766,07

Capital gains summary

Data source	Account	Tax relevant			Tax neutral		
		Gains in USD	Losses in USD	Total in USD	Gains in USD	Losses in USD	Total in USD
generic	Celestia	0,61	0,00	0,61	0,00	0,00	0,00
generic	Bitcoin	6,78	0,00	6,78	0,00	0,00	0,00
generic	Ethereum	1.503,75	0,00	1.503,75	0,00	0,00	0,00
Bitpanda	Bitpanda	7.361,63	870,78	6.490,84	196,11	0,00	196,11
Total 2023		8.872,76	870,78	8.001,98	196,11	0,00	196,11

Capital gains transaction statement

Data source			Account					Asset					
								Ticker	Name		ITIN		
Bitpanda			Bitpanda					BTC	Bitcoin				
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
1	02.01.2023 06:01:31	Buy	13	0,01579660 BTC		250,00000000 EUR			262,62	0,00	0,00		
2	04.03.2023 23:00:00	Buy	17	0,02014857 BTC		423,12000000 EUR			450,58	0,00	0,00		
3	21.03.2023 23:00:00	Lost				0,02014857 BTC			363,36	559,47	0,00		
	07.11.2022 06:07:18	Buy		0,00117101 BTC		25,00000000 EUR			24,51	32,52	8,01	134	No
	09.11.2022 20:49:59	Buy		0,00605008 BTC		100,00000000 EUR			112,18	167,99	55,82	132	No
	09.11.2022 21:25:56	Buy		0,00613860 BTC		100,00000000 EUR			113,82	170,45	56,63	132	No
1	02.01.2023 06:01:31	Buy		0,00678888 BTC		107,44212995 EUR			112,87	188,51	75,64	78	No
4	01.05.2023 05:03:19	Buy	18	0,00945630 BTC		250,00000000 EUR			276,77	0,00	0,00		
5	10.07.2023 05:00:51	Buy	19	0,00892830 BTC		250,00000000 EUR			270,58	0,00	0,00		
6	18.09.2023 05:00:42	Buy	22	0,00985070 BTC		250,00000000 EUR			261,12	0,00	0,00		
7	27.11.2023 06:00:43	Buy	24	0,00720700 BTC		250,00000000 EUR			272,16	0,00	0,00		
8	22.12.2023 23:01:00	Transfer	33	0,15000000 BTC				14,17	3.193,13	0,00	0,00		
31	12.12.2020 11:20:34	Non-Taxable		0,05000000 BTC				4,72	907,67	0,00	0,00		
	07.02.2023 11:01:55	Mining		0,01975000 BTC				1,87	451,38	0,00	0,00		
	07.02.2023 11:20:34	Non-Taxable		0,08025000 BTC				7,58	1.834,08	0,00	0,00		
9	23.12.2023 23:00:00	Sell	25	8.200,00000000 EUR		0,20000000 BTC			4.406,00	9.022,87	0,00		
1	12.12.2020 11:20:34	Non-Taxable		0,05000000 BTC					907,67	2.255,72	1.348,05	1106	Yes
	02.01.2023 06:01:31	Buy		0,00900772 BTC		142,55787005 EUR			149,75	406,38	256,62	355	Yes
	07.02.2023 11:01:55	Mining		0,01975000 BTC					451,38	891,01	439,63	319	Yes
	07.02.2023 11:20:34	Non-Taxable		0,08025000 BTC					1.834,08	3.620,43	1.786,34	319	Yes
2	04.03.2023 23:00:00	Buy		0,02014857 BTC		423,12000000 EUR			450,58	908,99	458,41	294	Yes
4	01.05.2023 05:03:19	Buy		0,00945630 BTC		250,00000000 EUR			276,77	426,61	149,84	236	Yes
5	10.07.2023 05:00:51	Buy		0,00892830 BTC		250,00000000 EUR			270,58	402,79	132,21	166	Yes
6	18.09.2023 05:00:42	Buy		0,00245911 BTC		62,40952420 EUR			65,19	110,94	45,75	96	Yes

Data source			Account						Asset				
									Ticker	Name		ITIN	
Bitpanda			Bitpanda						BYND	Beyond Meat			
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
10	11.09.2023 22:00:00	Buy	21	100,20000000 BYND		1.000,00000000 EUR			1.099,64	0,00	0,00		
11	24.11.2023 23:00:00	Sell	23	624,25000000 EUR		100,20000000 BYND			1.099,64	679,93	0,00		
10	11.09.2023 22:00:00	Buy		100,20000000 BYND		1.000,00000000 EUR			1.099,64	679,93	-419,70	74	Yes

Data source			Account					Asset					
								Ticker	Name		ITIN		
Bitpanda			Bitpanda					ETH	Ethereum				
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
12	01.02.2023 23:00:00	Buy	16	1,00000000 ETH		2.000,00000000 EUR			1.586,54	0,00	0,00		

Data source			Account					Asset					
								Ticker	Name		ITIN		
Bitpanda			Bitpanda					EUR	Euro				
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
13	02.01.2023 06:01:31	Sell	1	0,01579660 BTC		250,00000000 EUR				262,62	0,00		
	21.06.2022 14:16:46	Non-Taxable		250,00000000 EUR				263,00	262,62	-0,38		194	Yes
14	03.01.2023 23:00:00	Sell	29	10,13000000 TSLA		1.000,00000000 EUR		1.051,99	1.237,45	0,00			
	21.06.2022 14:16:46	Non-Taxable		1.000,00000000 EUR				1.051,99	1.237,45	185,46		196	Yes
15	31.01.2023 23:00:00	Non-Taxable		2.000,00000000 EUR				2.170,08	0,00	0,00			
16	01.02.2023 23:00:00	Sell	12	1,00000000 ETH		2.000,00000000 EUR		2.022,43	1.586,54	0,00			
	21.06.2022 14:16:46	Non-Taxable		525,00000000 EUR				552,30	416,47	-135,83		225	Yes
	28.10.2022 05:02:58	Non-Taxable		1.475,00000000 EUR				1.470,13	1.170,07	-300,06		96	Yes
17	04.03.2023 23:00:00	Sell	2	0,02014857 BTC		423,12000000 EUR		439,23	450,58	0,00			
	28.10.2022 05:02:58	Non-Taxable		225,00000000 EUR				224,26	239,60	15,34		127	Yes
15	31.01.2023 23:00:00	Non-Taxable		198,12000000 EUR				214,97	210,98	-3,99		32	Yes

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
18	01.05.2023 05:03:19	Sell	4	0,00945630 BTC		250,00000000 EUR				276,77	0,00		
15	31.01.2023 23:00:00	Non-Taxable		250,00000000 EUR					271,26	276,77	5,51	89	Yes
19	10.07.2023 05:00:51	Sell	5	0,00892830 BTC		250,00000000 EUR				270,58	0,00		
15	31.01.2023 23:00:00	Non-Taxable		250,00000000 EUR					271,26	270,58	-0,68	159	Yes
20	10.09.2023 22:00:00	Buy	30	2.469,00000000 EUR		10,13000000 TSLA			2.643,61	0,00	0,00		
21	11.09.2023 22:00:00	Sell	10	100,20000000 BYND		1.000,00000000 EUR			1.085,04	1.099,64	0,00		
15	31.01.2023 23:00:00	Non-Taxable		1.000,00000000 EUR					1.085,04	1.099,64	14,60	222	Yes
22	18.09.2023 05:00:42	Sell	6	0,00985070 BTC		250,00000000 EUR				261,12	0,00		
15	31.01.2023 23:00:00	Non-Taxable		250,00000000 EUR					271,26	261,12	-10,14	229	Yes
23	24.11.2023 23:00:00	Buy	11	624,25000000 EUR		100,20000000 BYND			679,93	0,00	0,00		
24	27.11.2023 06:00:43	Sell	7	0,00720700 BTC		250,00000000 EUR				272,16	0,00		
15	31.01.2023 23:00:00	Non-Taxable		51,88000000 EUR					56,29	56,48	0,19	299	Yes
20	10.09.2023 22:00:00	Buy		198,12000000 EUR		0,81286173 TSLA			212,13	215,68	3,55	77	Yes
25	23.12.2023 23:00:00	Buy	9	8.200,00000000 EUR		0,20000000 BTC			9.022,87	0,00	0,00		
26	30.12.2023 11:10:00	Buy	28	1.204,93000000 EUR		100,00000000 TIA			1.334,89	0,00	0,00		

Data source		Account			Asset		
					Ticker	Name	ITIN
Bitpanda		Bitpanda			TIA	Celestia	

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
27	30.12.2023 00:11:51	Transfer	56	100,00000000 TIA				0,29	220,94	0,00	0,00		
35	31.10.2023 14:00:00	Airdrop		100,00000000 TIA				0,29	220,94	0,00	0,00		
28	30.12.2023 11:10:00	Sell	26	1.204,93000000 EUR		100,00000000 TIA			220,94	1.334,89	0,00		
35	31.10.2023 14:00:00	Airdrop		100,00000000 TIA					220,94	1.334,89	1.113,95	59	Yes

Data source		Account			Asset		
					Ticker	Name	ITIN
Bitpanda		Bitpanda			TSLA	Tesla	

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
29	03.01.2023 23:00:00	Buy	14	10,13000000 TSLA		1.000,00000000 EUR			1.237,45	0,00	0,00		
30	10.09.2023 22:00:00	Sell	20	2.469,00000000 EUR		10,13000000 TSLA			1.237,45	2.643,61	0,00		

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
29	03.01.2023 23:00:00	Buy		10,13000000 TSLA		1.000,00000000 EUR			1.237,45	2.643,61	1.406,16	249	Yes

Data source			Account				Asset			
							Ticker	Name		ITIN
generic			Bitcoin				BTC	Bitcoin		

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
31	07.02.2023 11:01:55	Mining		0,01975000 BTC					449,51	0,00	0,00		
32	07.02.2023 11:20:34	Non-Taxable		0,10000000 BTC					2.276,01	0,00	0,00		
33	22.12.2023 23:01:00	Transfer	8			0,15000000 BTC			3.178,96	0,00	0,00		
	12.12.2020 11:20:34	Non-Taxable		0,05000000 BTC					902,95	0,00	0,00	1105	No
31	07.02.2023 11:01:55	Mining		0,01975000 BTC					449,51	0,00	0,00	318	No
32	07.02.2023 11:20:34	Non-Taxable		0,08025000 BTC					1.826,50	0,00	0,00	318	No
34	22.12.2023 23:01:00	Fee				0,00032500 BTC			7,40	14,17	0,00		
32	07.02.2023 11:20:34	Non-Taxable		0,00032500 BTC					7,40	14,17	6,78	318	Yes

Data source			Account				Asset			
							Ticker	Name		ITIN
generic			Celestia				TIA	Celestia		

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
35	31.10.2023 14:00:00	Airdrop		356,58000000 TIA					786,79	0,00	0,00		
36	31.10.2023 15:37:48	Fee				0,02700900 TIA			0,06	0,06	0,00		
35	31.10.2023 14:00:00	Airdrop		0,02700900 TIA					0,06	0,06	0,00	0	Yes
37	01.11.2023 13:52:38	Fee				0,03552400 TIA			0,08	0,08	0,00		
35	31.10.2023 14:00:00	Airdrop		0,03552400 TIA					0,08	0,08	0,00	0	Yes
38	03.11.2023 18:32:30	Staking		0,04630000 TIA					0,12	0,00	0,00		
39	10.11.2023 01:35:12	Staking		0,89386600 TIA					2,13	0,00	0,00		
40	18.11.2023 08:04:38	Staking		0,04657300 TIA				0,32	0,60	0,00	0,00		
41	18.11.2023 08:04:38	Fee				0,05390600 TIA			0,12	0,32	0,00		
35	31.10.2023 14:00:00	Airdrop		0,05390600 TIA					0,12	0,32	0,20	17	Yes
42	25.11.2023 09:00:02	Staking		0,47883600 TIA				0,00	2,70	0,00	0,00		
43	25.11.2023 09:00:02	Fee				0,00051200 TIA			0,00	0,00	0,00		

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
35	31.10.2023 14:00:00	Airdrop		0,00051200 TIA					0,00	0,00	0,00	24	Yes
44	02.12.2023 05:46:51	Staking		0,01227200 TIA				0,00	0,08	0,00	0,00		
45	02.12.2023 05:46:51	Fee				0,00051200 TIA			0,00	0,00	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00051200 TIA					0,00	0,00	0,00	31	Yes
46	03.12.2023 10:24:10	Fee				0,03000000 TIA			0,07	0,21	0,00		
35	31.10.2023 14:00:00	Airdrop		0,03000000 TIA					0,07	0,21	0,15	32	Yes
47	03.12.2023 10:24:10	Fee				0,00022200 TIA			0,00	0,00	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00022200 TIA					0,00	0,00	0,00	32	Yes
48	08.12.2023 05:58:09	Staking		0,09610000 TIA				0,01	0,96	0,00	0,00		
49	08.12.2023 05:58:09	Fee				0,00051200 TIA			0,00	0,01	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00051200 TIA					0,00	0,01	0,00	37	Yes
50	15.12.2023 06:03:58	Staking		0,07459300 TIA				0,01	0,90	0,00	0,00		
51	15.12.2023 06:03:58	Fee				0,00052000 TIA			0,00	0,01	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00052000 TIA					0,00	0,01	0,01	44	Yes
52	21.12.2023 05:29:20	Staking		0,06067600 TIA				0,01	0,74	0,00	0,00		
53	21.12.2023 05:29:20	Fee				0,00071500 TIA			0,00	0,01	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00071500 TIA					0,00	0,01	0,01	50	Yes
54	27.12.2023 10:54:21	Staking		0,06130000 TIA				0,01	0,85	0,00	0,00		
55	27.12.2023 10:54:21	Fee				0,00051200 TIA			0,00	0,01	0,00		
35	31.10.2023 14:00:00	Airdrop		0,00051200 TIA					0,00	0,01	0,01	56	Yes
56	30.12.2023 00:11:51	Transfer	27			100,00000000 TIA			220,65	0,00	0,00		
35	31.10.2023 14:00:00	Airdrop		100,00000000 TIA					220,65	0,00	0,00	59	No
57	30.12.2023 00:11:51	Fee				0,02456100 TIA			0,05	0,29	0,00		
35	31.10.2023 14:00:00	Airdrop		0,02456100 TIA					0,05	0,29	0,24	59	Yes

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Ethereum	ETH	Ethereum	

ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
58	31.01.2023 23:00:00	Non-Taxable		1,00000000 ETH					1.567,33	0,00	0,00		
59	02.02.2023 23:00:00	Sell	61	1,00000000	GENERIC-NFT-1	1,00000000	ETH		1.567,33	1.641,79	0,00		
58	31.01.2023 23:00:00	Non-Taxable		1,00000000 ETH					1.567,33	1.641,79	74,47	2	Yes
60	30.11.2023 23:00:00	Buy	62	1,50000000	ETH	1,00000000	GENERIC-NFT-1		3.071,07	0,00	0,00		

Data source			Account					Asset					
								Ticker	Name		ITIN		
generic			Ethereum					GENERIC-NFT-1	Generic NFT #1				
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
61	02.02.2023 23:00:00	Buy	59	1,00000000	GENERIC-NFT-1	1,00000000	ETH	1.641,79	0,00	0,00			
62	30.11.2023 23:00:00	Sell	60	1,50000000	ETH	1,00000000	GENERIC-NFT-1	1.641,79	3.071,07	0,00			
61	02.02.2023 23:00:00	Buy		1,00000000	GENERIC-NFT-1	1,00000000	ETH	1.641,79	3.071,07	1.429,28	301	Yes	

Data source			Account					Asset					
								Ticker	Name		ITIN		
generic			Ethereum					USDT	Tether				
ID	Date	Art	Linked with ID	Inflow		Outflow		Fee in USD	Acquisition-cost in USD	Sales-proceed in USD	Capital-gain in USD	Holding period	Treated as tax relevant
				Quantity	Asset	Quantity	Asset						
63	10.01.2023 23:00:00	Income		500,00000000 USDT				500,00	0,00	0,00			
64	27.02.2023 23:00:00	Bounty		200,00000000 USDT				200,02	0,00	0,00			
65	14.03.2023 23:00:00	Interest		13,20000000 USDT				13,25	0,00	0,00			
66	14.05.2023 22:00:00	Interest		13,20000000 USDT				13,20	0,00	0,00			
67	14.07.2023 22:00:00	Interest		13,20000000 USDT				13,20	0,00	0,00			
68	14.09.2023 22:00:00	Interest		13,20000000 USDT				13,20	0,00	0,00			
69	14.11.2023 23:00:00	Interest		13,20000000 USDT				13,20	0,00	0,00			

Income summary

Data source	Account	Proceeds from Lending in USD	Proceeds from Staking in USD	Proceeds from Masternodes in USD	Proceeds from Mining in USD	Proceeds from Bounties in USD	Proceeds from Airdrops in USD	Proceeds from Income in USD	Total proceeds in USD
generic	Bitcoin	0,00	0,00	0,00	449,51	0,00	0,00	0,00	449,51
generic	Celestia	0,00	8,72	0,00	0,00	0,00	786,79	0,00	795,51
generic	Ethereum	66,06	0,00	0,00	0,00	200,02	0,00	500,00	766,07
Total 2023		66,06	8,72	0,00	449,51	200,02	786,79	500,00	2.011,09

Income transaction statement

ID	Date	Type	Data source	Account	Inflow		Value in USD
					Quantity	Asset	
31	07.02.2023 11:01:55	Mining	generic	Bitcoin	0,01975000	BTC	449,51
35	31.10.2023 14:00:00	Airdrop	generic	Celestia	356,58000000	TIA	786,79
38	03.11.2023 18:32:30	Staking	generic	Celestia	0,04630000	TIA	0,12
39	10.11.2023 01:35:12	Staking	generic	Celestia	0,89386600	TIA	2,13
40	18.11.2023 08:04:38	Staking	generic	Celestia	0,04657300	TIA	0,28
42	25.11.2023 09:00:02	Staking	generic	Celestia	0,47883600	TIA	2,70
44	02.12.2023 05:46:51	Staking	generic	Celestia	0,01227200	TIA	0,08
48	08.12.2023 05:58:09	Staking	generic	Celestia	0,09610000	TIA	0,95
50	15.12.2023 06:03:58	Staking	generic	Celestia	0,07459300	TIA	0,90
52	21.12.2023 05:29:20	Staking	generic	Celestia	0,06067600	TIA	0,73
54	27.12.2023 10:54:21	Staking	generic	Celestia	0,06130000	TIA	0,84
63	10.01.2023 23:00:00	Income	generic	Ethereum	500,00000000	USDT	500,00
64	27.02.2023 23:00:00	Bounty	generic	Ethereum	200,00000000	USDT	200,02
65	14.03.2023 23:00:00	Interest	generic	Ethereum	13,20000000	USDT	13,25
66	14.05.2023 22:00:00	Interest	generic	Ethereum	13,20000000	USDT	13,20
67	14.07.2023 22:00:00	Interest	generic	Ethereum	13,20000000	USDT	13,20
68	14.09.2023 22:00:00	Interest	generic	Ethereum	13,20000000	USDT	13,20
69	14.11.2023 23:00:00	Interest	generic	Ethereum	13,20000000	USDT	13,20
Total 2023							2.011,09

Notes to the individual Transaction List

Foreign currency and crypto currency balances are considered as independent assets.

The exchange of assets is equivalent to a sale. In this case, the proceeds from the disposal is based on the market value of the incoming asset.

The capital gain result was calculated as the difference between the proceeds from the disposal less acquisition costs. For this purpose, both the acquisition costs and the proceeds from the sale were converted into the relevant currency at the time of the inflow or outflow. The fees incurred for the acquisition in foreign or crypto currency were recorded as subsequent costs of acquisitions in the relevant FIAT currency at the time of outflow and thus reduce a potentially taxable profit from a future disposal transaction.

Since the payment of the fee is regarded as the sale of the corresponding foreign or crypto currency amounts, the change in value of the foreign or crypto currency is taxable.

In order to calculate the capital gain result correctly, the FIFO method was used. The FIFO (first in, first out) principle is used for the assignment of all outflowing and inflowing assets. That means, the assets that were first received go out at first.

The capital gain was calculated by adding the sum of all positive and negative disposal gains and losses. This sum can also be negative. Negative income from private sales transactions may be offset against positive income from private sales transactions of the preceding or subsequent assessment periods.

The deposit of foreign currency balances or crypto currency - for which no historical acquisition costs were detected- were simulated as an acquisition transaction at the market value of the incoming asset. In case no suitable acquisition transaction could be identified for disposals, the missing assets were alternatively booked at acquisition cost of zero on the date of disposal.

When withdrawing foreign currency or crypto currency, it is assumed that the customer is the beneficial owner. For this reason, a tax-neutral transaction was assumed for the withdrawal, as far as the customer does not make any other classification. The historical acquisition data, which are required for the tax-neutral transfer, can be taken from the individual transaction list. The fees incurred for the payment in foreign or crypto currency were considered as subsequent costs of acquisition and thus reduce a potentially taxable profit from a future private sale transaction. Since the settlement of the fee claim is regarded for tax purposes as the sale of the corresponding foreign or crypto currency amounts, the change in value in the respective FIAT currency is taxable as a private sale transaction for private investors.

If a withdrawal was classified as an "OTC trade", this transaction was recorded as a sale transaction. The disposal result from the sale is corresponding to the information provided by the customer.

In case of a Hardfork, the acquisition costs and date of the new assets are transferred from the origin asset. If the new coins are sold, this can lead to a taxable profit or loss.

If crypto currency were received as reward through (i) the Proof of Stake consensus ("staking"), (ii) a lending transaction on a financial services platform ("lending"), (iii) non-commercial mining ("mining"), (iv) the operation of a master node ("master node"), (v) an Airdrop or (vi) bounties, the market value of the received assets at the time of receipt were qualified as income.

Regarding the types of income described above, it should be noted that a tax classification depends on the way the activity is carried out and the personal circumstances of the taxpayer, so that a review by the taxpayer or his tax advisor is necessary.

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In case of "margin trading", the performance of a crypto currency or asset pair is tracked using a selected leverage factor. By closing, the open position terminates. This is considered as a forward transaction so that the result ("margin profit" or "margin loss" less the "margin fee") is taxable as capital income. If the coins, which result as profit from margin trading, are sold, this also leads to taxable capital gain or loss.

If the position is terminated by settlement, the sold asset is delivered ("withdrawal"), so that in this case a sale exists which leads to a private sale transaction. Upon termination of an asset-pair position, the taxpayer also receives the acquired asset ("deposit"), so that in this case a purchase will occur. A subsequent sale therefore also leads to a private sale transaction. A "margin fee" is reported as subsequent costs of acquisitions of the assets sold (or acquired) upon termination of margin trading by settlement.

A pay out ("withdrawal") can be classified as a "gift" by the donor, so that the payout is shown as tax-neutral. Through the gift, the donee becomes the individual legal successor of the donor. In this case there is no sale by the donor or acquisition by the donee.

A payout can be classified as a "spending for product / service". For tax purposes, an issue of crypto currency for products or services is regarded as a sale of the corresponding amounts of crypto currency, so that there is a private sale transaction in this respect.

A deposit can be classified as a token swap and linked to a withdrawal. Thus, a token swap, i.e. the exchange of provisional tokens typically issued within the framework of an ICO, can be mapped into the coins issued after the native blockchain has been developed. If such a token swap is selected, the exchange of the tokens is shown as tax-neutral. This is only tax-neutral if the received coins have the same right, function and value as the provisional tokens.

All times stated in the report are given in united coordinated time ("UTC") and use date/time format "dd.mm.yyyy hh:mm:ss".

Yours sincerely

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