

Trading (Trader/Docks)

- Taxable
 - Trade / Swap (Capital gain/loss @ tx)
 - Airdrop JEWEL (Ordinary income @ tx)
- Nontaxable
 - N/A

Staking (Bank)

- Taxable
 - Earn / xJEWEL multiplier (Capital gain/loss @ execution)
 - Withdrawal / xJEWEL multiplier (Capital gain/loss @ tx)
 - Claim / xJEWEL multiplier (Capital gain/loss @ tx)
- Nontaxable
 - Deposit

Liquidity Pools (Gardens)

- Taxable
 - LP Pair creation (Capital gain/loss @ tx)
 - LP Pair split (Capital gain/loss @ tx)
 - Claim / Unlocked JEWEL (Ordinary income @ tx)
 - Locked JEWEL (Unlocked via questing) (Ordinary income @ tx)
 - Locked JEWEL (Unlocked as released) (Ordinary income @ tx)
- Nontaxable
 - Claim / Locked JEWEL
 - Deposit (Taxed on pair creation)
 - Withdrawal (Taxed on pair split)

NFTs (Tavern/Portal/Meditation Circle)

- Taxable
 - Buy (Capital gain/loss @ tx)
 - Sell (Capital gain/loss @ tx / reduced by level and/or summon and/or hire cost)
 - List for hire (Capital gain/loss @ tx)
 - Hire (Capital gain/loss @ tx)
 - Level (Capital gain/loss @ tx)
 - Summon Hero (Capital gain/loss @ tx)
- Nontaxable
 - Airdrop Hero (Taxed @ sell) - Basis = 0

NFTs (Questing/Vendor)

- Taxable
 - Airdrop (quest complete) *Token* (Ordinary income @ tx)
 - Buy (Capital gain/loss @ tx)
 - Sell (Capital gain/loss @ tx)
- Nontaxable

- N/A