

\$0.00	\$2,499.65	77	\$63.46
Value 12/31/2018	Value 12/31/2019	Number of transactions 2019	Sum of total gain and loss

(A*) Gains/Losses with a holding period less than one year

Category	Gain	Loss	Sum
A1	\$51.54	-\$3.60	\$47.94
A2	\$0.49	\$0.00	\$0.49
A3	\$0.01	-\$75.12	-\$75.11
A4	\$114.73	-\$24.59	\$90.15
Total	\$166.77	-\$103.31	\$63.46

(B*) Gains/Losses with a holding period less than one year

Category	Gain	Loss	Sum
B1	\$0.00	\$0.00	\$0.00
B2	\$0.00	\$0.00	\$0.00
B3	\$0.00	\$0.00	\$0.00
B4	\$0.00	\$0.00	\$0.00
Total	\$0.00	\$0.00	\$0.00

(C*) Other income

Category	Asset	Amount	Value	Sum
C1	ARK	100.00	\$0.17	\$17.33
C7	BTC	0.10	\$8,731.73	\$873.17
C2	BTC	0.00552744	\$3,979.36	\$22.00
C1	BTC	0.019	\$3,874.64	\$73.62
Sum				\$986.11

(D*) Total gains, losses and fees from margin trades

Gain	Loss	Fee	Sum
\$3,222.76	\$2,179.74	\$0.00	\$1,043.03

(E*) Transaction fees (of internal transactions)

\$0.12

*** Category explanations**

A1	Tax relevant transactions from spot trading (<1 year)
A2	ax relevant transactions from airdrops and hardforks (<1 year)
A3	Tax relevant transactions from staked, mined, masternode and bounty coins (<1 year)
A4	Tax relevant transactions from margin losses, fees and margin gains (<1 year)
B1	Tax relevant transactions from spot trading (> 1 year)
B2	Tax relevant transactions from airdrops and hardforks (> 1 year)
B3	Tax relevant transactions from staked, mined, masternode and bounty coins (>1 year)
B4	Tax relevant transactions from margin losses, fees and margin gains (>1 year)
C1	Airdrops
C2	Bounties
C3	Hardforks
C4	Gifts
C5	Income
C6	Masternode
C7	Mining
C8	Staking

Taxable transactions (A1, B1)

Disposals of standard orders and transfers

EUR		Balance 01/01/2019					0.00 EUR		Balance 12/31/2019			0.00 EUR	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
542990	Trade	BitPanda	11/19/2019	46.41	\$0.00	\$51.84	11/19/2019	\$51.37		-\$0.47	-		
542992	Trade	BitPanda	03/25/2019	16.77	\$0.00	\$19.26	03/25/2019	\$18.98		-\$0.28	-		
542994	Trade	BitPanda	03/25/2019	17.34	\$0.00	\$19.94	03/25/2019	\$19.62		-\$0.32	-		
542996	Trade	BitPanda	03/25/2019	17.91	\$0.00	\$20.58	03/25/2019	\$20.27		-\$0.32	-		
542998	Trade	BitPanda	03/25/2019	18.35	\$0.00	\$21.03	03/25/2019	\$20.76		-\$0.27	-		
543000	Trade	BitPanda	03/25/2019	19.09	\$0.00	\$22.00	03/25/2019	\$21.60		-\$0.40	-		
Sum										-\$2.06	-		
ETH		Balance 01/01/2019					0.00 ETH		Balance 12/31/2019			0.00 ETH	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
542991	Trade	BitPanda	11/19/2019	0.1437986	\$0.00	-\$25.37	11/19/2019	\$25.37		\$50.74	-		
542991	Trade	BitPanda	11/19/2019	0.15	\$0.00	\$26.57	10/17/2019	\$26.47		-\$0.11	-		
542999	Trade	BitPanda	03/25/2019	0.15548444	\$0.00	\$21.60	03/25/2019	\$21.03		-\$0.57	-		
Sum										\$50.07	-		
LSK		Balance 01/01/2019					0.00 LSK		Balance 12/31/2019			0.00 LSK	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
542993	Trade	BitPanda	03/25/2019	12.62668623	\$0.00	\$19.62	03/25/2019	\$19.26		-\$0.37	-		
Sum										-\$0.37	-		
XRP		Balance 01/01/2019					0.00 XRP		Balance 12/31/2019			0.00 XRP	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
542995	Trade	BitPanda	03/25/2019	65.18406562	\$0.00	\$20.27	03/25/2019	\$19.94		-\$0.33	-		
Sum										-\$0.33	-		

Accounting AG

Bahnhofplatz 6300 Zug Schweiz

BTC		Balance 01/01/2019			0.00 BTC		Balance 12/31/2019			0.34483677 BTC	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)
542997	Trade	BitPanda	03/25/2019	0.00517034	\$0.00	\$20.76	03/25/2019	\$20.58		-\$0.18	-
543001	Trade	BitPanda	03/25/2019	0.0001	\$0.00	-\$0.40	03/25/2019	\$0.40		\$0.80	-
543001	Trade	BitPanda	03/25/2019	0.00542744	\$0.00	\$21.60	03/25/2019	\$21.61	Bounty	\$0.01	-
Sum										\$0.62	-

Airdrops and hardforks (A2, B2, C1, C3)

List of airdrops and hardforks with date

Asset	Classification	Amount	Date	Sum
ARK	Airdrop	100.00	10/01/2019	\$17.33
BTC	Airdrop	0.019	03/14/2019	\$73.62
Sum				\$90.94

Disposals of airdropped and hardforked coins

ARK		Balance 01/01/2019					0.00 ARK			Balance 12/31/2019		50.00 ARK	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
1081026	Transfer	BitPanda	11/28/2019	50.00	\$0.00	\$8.66	10/01/2019	\$9.15	Airdrop	\$0.49	-		
Sum										\$0.49	-		

Staking, mining, masternode and bounty coins (A3, B3, C2, C6, C7, C8)

Staking mining masternode bounty income

Asset	Classification	Amount	Date	Sum
BTC	Mined	0.10	05/30/2019	\$873.17
BTC	Bounty	0.00552744	03/25/2019	\$22.00
Sum				\$895.17

Disposals of coins earned from mining or staking

BTC		Balance 01/01/2019					Balance 12/31/2019				
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)
1081025	Transfer	BitMex	06/10/2019	0.00299631	\$0.00	\$26.16	05/30/2019	\$23.89	Margin loss	-\$2.27	-
1081025	Transfer	BitMex	06/09/2019	0.00024186	\$0.00	\$2.11	05/30/2019	\$1.90	Margin loss	-\$0.21	-
1081025	Transfer	BitMex	06/07/2019	0.08780557	\$0.00	\$766.69	05/30/2019	\$695.98	Margin loss	-\$70.71	-
1081025	Transfer	BitMex	06/03/2019	0.00499022	\$0.00	\$43.57	05/30/2019	\$42.48	Margin loss	-\$1.09	-
1081025	Transfer	BitMex	06/01/2019	0.00307654	\$0.00	\$26.86	05/30/2019	\$26.36	Margin loss	-\$0.50	-
1081025	Transfer	BitMex	06/01/2019	0.00031368	\$0.00	\$2.74	05/30/2019	\$2.69	Margin loss	-\$0.05	-
1081025	Transfer	BitMex	05/31/2019	0.00057582	\$0.00	\$5.03	05/30/2019	\$4.75	Margin loss	-\$0.28	-
Sum										-\$75.12	-

Margin (A4, B4, D)

Margin PNL

ID	Depot	Date	Amount	Asset	Type	Classification	Value
1080998	BitMex	12/31/2019	0.00590785	BTC	Deposit	Margin gain	\$42.70
1080999	BitMex	12/30/2019	0.02813757	BTC	Deposit	Margin gain	\$207.53
1080954	BitMex	12/29/2019	-0.00024645	BTC	Withdraw	Margin loss	-\$1.81
1080955	BitMex	12/28/2019	-0.00025025	BTC	Withdraw	Margin loss	-\$1.83
1080956	BitMex	12/27/2019	-0.00040301	BTC	Withdraw	Margin loss	-\$2.87
1080957	BitMex	12/26/2019	-0.00016656	BTC	Withdraw	Margin loss	-\$1.20
1080958	BitMex	12/25/2019	-0.00016494	BTC	Withdraw	Margin loss	-\$1.19
1080959	BitMex	12/24/2019	-0.00040796	BTC	Withdraw	Margin loss	-\$3.01
1081000	BitMex	12/23/2019	0.02545334	BTC	Deposit	Margin gain	\$192.28
1081001	BitMex	12/21/2019	0.00390527	BTC	Deposit	Margin gain	\$28.12
1080960	BitMex	12/20/2019	-0.00004416	BTC	Withdraw	Margin loss	-\$0.32
1081002	BitMex	12/19/2019	0.06293527	BTC	Deposit	Margin gain	\$459.51
1081003	BitMex	12/18/2019	0.00006811	BTC	Deposit	Margin gain	\$0.45
1081004	BitMex	12/17/2019	0.07376996	BTC	Deposit	Margin gain	\$509.35
1080961	BitMex	12/16/2019	-0.00029318	BTC	Withdraw	Margin loss	-\$2.08
1080962	BitMex	12/15/2019	-0.00048818	BTC	Withdraw	Margin loss	-\$3.48
1081005	BitMex	12/14/2019	0.0002719	BTC	Deposit	Margin gain	\$1.97
1081006	BitMex	12/13/2019	0.00022095	BTC	Deposit	Margin gain	\$1.59
1081007	BitMex	12/12/2019	0.0028723	BTC	Deposit	Margin gain	\$20.70
1080963	BitMex	12/11/2019	-0.00068142	BTC	Withdraw	Margin loss	-\$4.94
1081008	BitMex	12/10/2019	0.01474064	BTC	Deposit	Margin gain	\$108.31
1080964	BitMex	12/09/2019	-0.00054874	BTC	Withdraw	Margin loss	-\$4.12

1081009	BitMex	12/08/2019	0.00324584	BTC	Deposit	Margin gain	\$24.41
1081010	BitMex	12/07/2019	0.02533746	BTC	Deposit	Margin gain	\$191.54
1080965	BitMex	12/06/2019	-0.0007985	BTC	Withdraw	Margin loss	-\$5.89
1081011	BitMex	12/05/2019	0.00625831	BTC	Deposit	Margin gain	\$45.18
1080966	BitMex	12/04/2019	-0.00025648	BTC	Withdraw	Margin loss	-\$1.86
1081013	BitMex	11/30/2019	0.01319851	BTC	Deposit	Margin gain	\$102.54
1081014	BitMex	11/29/2019	0.00263778	BTC	Deposit	Margin gain	\$19.66
1080967	BitMex	11/28/2019	-0.00023032	BTC	Withdraw	Margin loss	-\$1.72
1080968	BitMex	07/25/2019	-0.00006958	BTC	Withdraw	Margin loss	-\$0.70
1080970	BitMex	07/18/2019	-0.00076537	BTC	Withdraw	Margin loss	-\$7.46
1080971	BitMex	06/16/2019	-0.08735961	BTC	Withdraw	Margin loss	-\$796.01
1080972	BitMex	06/15/2019	-0.00012831	BTC	Withdraw	Margin loss	-\$1.11
1081017	BitMex	06/14/2019	0.0007934	BTC	Deposit	Margin gain	\$6.53
1080973	BitMex	06/13/2019	-0.00064262	BTC	Withdraw	Margin loss	-\$5.22
1080974	BitMex	06/11/2019	-0.01431163	BTC	Withdraw	Margin loss	-\$111.35
1080975	BitMex	06/10/2019	-0.05611752	BTC	Withdraw	Margin loss	-\$447.41
1080976	BitMex	06/09/2019	-0.00024186	BTC	Withdraw	Margin loss	-\$1.90
1081018	BitMex	06/08/2019	0.00031705	BTC	Deposit	Margin gain	\$2.54
1080977	BitMex	06/07/2019	-0.08780557	BTC	Withdraw	Margin loss	-\$695.98
1081019	BitMex	06/06/2019	0.00059629	BTC	Deposit	Margin gain	\$4.65
1081020	BitMex	06/05/2019	0.05789171	BTC	Deposit	Margin gain	\$447.05
1081021	BitMex	06/04/2019	0.06343907	BTC	Deposit	Margin gain	\$507.84
1080978	BitMex	06/03/2019	-0.00499022	BTC	Withdraw	Margin loss	-\$42.48
1081022	BitMex	06/03/2019	0.00253392	BTC	Deposit	Margin gain	\$22.10
1080980	BitMex	06/01/2019	-0.00031368	BTC	Withdraw	Margin loss	-\$2.69

1080979	BitMex	06/01/2019	-0.00307654	BTC	Withdraw	Margin loss	-\$26.36
1081023	BitMex	06/01/2019	0.02976064	BTC	Deposit	Margin gain	\$254.19
1080981	BitMex	05/31/2019	-0.00057582	BTC	Withdraw	Margin loss	-\$4.75
1081024	BitMex	05/31/2019	0.0026549	BTC	Deposit	Margin gain	\$22.00

Disposals of coins from margin gain/loss trades

BTC		Balance 01/01/2019					0.00 BTC		Balance 12/31/2019			0.34483677 BTC	
ID	Type	Depot	Sell date	Amount	Fee	Costbasis	Buy date	Proceeds	Classification	Gain (<1 Year)	Gain (>1 Year)		
1080954	Transfer	BitMex	12/29/2019	0.00024645	\$0.00	\$1.85	11/28/2019	\$1.81	Margin loss	-\$0.04	-		
1080955	Transfer	BitMex	12/28/2019	0.00025025	\$0.00	\$1.88	11/28/2019	\$1.83	Margin loss	-\$0.05	-		
1080956	Transfer	BitMex	12/27/2019	0.00040301	\$0.00	\$3.03	11/28/2019	\$2.87	Margin loss	-\$0.16	-		
1080957	Transfer	BitMex	12/26/2019	0.00016656	\$0.00	\$1.25	11/28/2019	\$1.20	Margin loss	-\$0.05	-		
1080958	Transfer	BitMex	12/25/2019	0.00016494	\$0.00	\$1.24	11/28/2019	\$1.19	Margin loss	-\$0.05	-		
1080959	Transfer	BitMex	12/24/2019	0.00040796	\$0.00	\$3.07	11/28/2019	\$3.01	Margin loss	-\$0.06	-		
1080960	Transfer	BitMex	12/20/2019	0.00004416	\$0.00	\$0.33	11/28/2019	\$0.32	Margin loss	-\$0.02	-		
1080961	Transfer	BitMex	12/16/2019	0.00029318	\$0.00	\$2.20	11/28/2019	\$2.08	Margin loss	-\$0.12	-		
1080962	Transfer	BitMex	12/15/2019	0.00048818	\$0.00	\$3.67	11/28/2019	\$3.48	Margin loss	-\$0.19	-		
1080963	Transfer	BitMex	12/11/2019	0.00068142	\$0.00	\$5.12	11/28/2019	\$4.94	Margin loss	-\$0.18	-		
1080964	Transfer	BitMex	12/09/2019	0.00054874	\$0.00	\$4.12	11/28/2019	\$4.12	Margin loss	-\$0.01	-		
1080965	Transfer	BitMex	12/06/2019	0.0007985	\$0.00	\$6.00	11/28/2019	\$5.89	Margin loss	-\$0.12	-		
1080966	Transfer	BitMex	12/04/2019	0.00025648	\$0.00	\$1.93	11/28/2019	\$1.86	Margin loss	-\$0.07	-		
1080967	Transfer	BitMex	11/28/2019	0.00023032	\$0.00	\$1.73	11/28/2019	\$1.72	Margin loss	-\$0.01	-		
1081019	Transfer	BitMex	07/25/2019	0.00006958	\$0.00	\$0.54	06/06/2019	\$0.70	Margin loss	\$0.16	-		
1081019	Transfer	BitMex	07/18/2019	0.00004851	\$0.00	\$0.38	06/06/2019	\$0.47	Margin loss	\$0.09	-		
1081020	Transfer	BitMex	07/18/2019	0.00071686	\$0.00	\$5.54	06/05/2019	\$6.99	Margin loss	\$1.45	-		
1081020	Transfer	BitMex	06/16/2019	0.05717485	\$0.00	\$441.51	06/05/2019	\$520.97	Margin loss	\$79.46	-		

1081021	Transfer	BitMex	06/16/2019	0.03018476	\$0.00	\$241.64	06/04/2019	\$275.04	Margin loss	\$33.40	-
1081021	Transfer	BitMex	06/15/2019	0.00012831	\$0.00	\$1.03	06/04/2019	\$1.11	Margin loss	\$0.08	-
1081021	Transfer	BitMex	06/13/2019	0.00064262	\$0.00	\$5.14	06/04/2019	\$5.22	Margin loss	\$0.08	-
1081021	Transfer	BitMex	06/11/2019	0.01431163	\$0.00	\$114.57	06/04/2019	\$111.35	Margin loss	-\$3.22	-
1081021	Transfer	BitMex	06/10/2019	0.01817175	\$0.00	\$145.47	06/04/2019	\$144.88	Margin loss	-\$0.59	-
1081022	Transfer	BitMex	06/10/2019	0.00253392	\$0.00	\$22.10	06/03/2019	\$20.20	Margin loss	-\$1.90	-
1081023	Transfer	BitMex	06/10/2019	0.02976064	\$0.00	\$254.19	06/01/2019	\$237.27	Margin loss	-\$16.91	-
1081024	Transfer	BitMex	06/10/2019	0.0026549	\$0.00	\$22.00	05/31/2019	\$21.17	Margin loss	-\$0.84	-
Sum										\$90.15	-

Daily balance

31/12/2018

Asset	Value in USD:	Amount:	Total value in USD:	Total value in BTC:
			\$0.00	0.00

31/12/2019

Asset	Value in USD:	Amount:	Total value in USD:	Total value in BTC:
BTC	\$2,492.47	0.34483677	\$2,499.65	0.34583177
ARK	\$7.18	50.00		

Full data set

ID	Date	Depot (Out)	Depot (In)	Type	Classification	In	Out	Fee	Source
1080998	12/31/2019		BitMex	Transfer	Margin gain	0.00590785 BTC			API
1080999	12/30/2019		BitMex	Transfer	Margin gain	0.02813757 BTC			API
1080954	12/29/2019	BitMex		Transfer	Margin loss		0.00024645 BTC		API
1080955	12/28/2019	BitMex		Transfer	Margin loss		0.00025025 BTC		API
1080956	12/27/2019	BitMex		Transfer	Margin loss		0.00040301 BTC		API
1080957	12/26/2019	BitMex		Transfer	Margin loss		0.00016656 BTC		API
1080958	12/25/2019	BitMex		Transfer	Margin loss		0.00016494 BTC		API
1080959	12/24/2019	BitMex		Transfer	Margin loss		0.00040796 BTC		API
1081000	12/23/2019		BitMex	Transfer	Margin gain	0.02545334 BTC			API
1081001	12/21/2019		BitMex	Transfer	Margin gain	0.00390527 BTC			API
1080960	12/20/2019	BitMex		Transfer	Margin loss		0.00004416 BTC		API
1081002	12/19/2019		BitMex	Transfer	Margin gain	0.06293527 BTC			API
1081003	12/18/2019		BitMex	Transfer	Margin gain	0.00006811 BTC			API
1081004	12/17/2019		BitMex	Transfer	Margin gain	0.07376996 BTC			API
1080961	12/16/2019	BitMex		Transfer	Margin loss		0.00029318 BTC		API
1080962	12/15/2019	BitMex		Transfer	Margin loss		0.00048818 BTC		API
1081005	12/14/2019		BitMex	Transfer	Margin gain	0.0002719 BTC			API
1081006	12/13/2019		BitMex	Transfer	Margin gain	0.00022095 BTC			API
1081007	12/12/2019		BitMex	Transfer	Margin gain	0.0028723 BTC			API

1080963	12/11/2019	BitMex		Transfer	Margin loss		0.00068142 BTC		API
1081008	12/10/2019		BitMex	Transfer	Margin gain	0.01474064 BTC			API
1080964	12/09/2019	BitMex		Transfer	Margin loss		0.00054874 BTC		API
1081009	12/08/2019		BitMex	Transfer	Margin gain	0.00324584 BTC			API
1081010	12/07/2019		BitMex	Transfer	Margin gain	0.02533746 BTC			API
1080965	12/06/2019	BitMex		Transfer	Margin loss		0.0007985 BTC		API
1081011	12/05/2019		BitMex	Transfer	Margin gain	0.00625831 BTC			API
1080966	12/04/2019	BitMex		Transfer	Margin loss		0.00025648 BTC		API
1081012	12/04/2019		BitMex	Transfer		0.0045 BTC			API
1081013	11/30/2019		BitMex	Transfer	Margin gain	0.01319851 BTC			API
1081014	11/29/2019		BitMex	Transfer	Margin gain	0.00263778 BTC			API
1080967	11/28/2019	BitMex		Transfer	Margin loss		0.00023032 BTC		API
1081027	11/28/2019	BitPanda		Transfer	Payment		50.00 ARK		Manual import
1081015	11/28/2019		BitMex	Transfer		0.07012167 BTC			API
1080925	10/17/2019		BitPanda	Transfer		0.15 ETH			API
1081026	10/01/2019		BitPanda	Transfer	Airdrop	100.00 ARK			Manual import
1080969	07/25/2019	BitMex		Transfer			0.04512669 BTC	0.001 BTC	API
1080968	07/25/2019	BitMex		Transfer	Margin loss		0.00006958 BTC		API
1080970	07/18/2019	BitMex		Transfer	Margin loss		0.00076537 BTC		API
1081016	07/17/2019		BitMex	Transfer		0.04453804 BTC			API
1080971	06/16/2019	BitMex		Transfer	Margin loss		0.08735961 BTC		API
1080972	06/15/2019	BitMex		Transfer	Margin loss		0.00012831 BTC		API

1081017	06/14/2019		BitMex	Transfer	Margin gain	0.0007934 BTC			API
1080973	06/13/2019	BitMex		Transfer	Margin loss		0.00064262 BTC		API
1080974	06/11/2019	BitMex		Transfer	Margin loss		0.01431163 BTC		API
1080975	06/10/2019	BitMex		Transfer	Margin loss		0.05611752 BTC		API
1080976	06/09/2019	BitMex		Transfer	Margin loss		0.00024186 BTC		API
1081018	06/08/2019		BitMex	Transfer	Margin gain	0.00031705 BTC			API
1080977	06/07/2019	BitMex		Transfer	Margin loss		0.08780557 BTC		API
1081019	06/06/2019		BitMex	Transfer	Margin gain	0.00059629 BTC			API
1081020	06/05/2019		BitMex	Transfer	Margin gain	0.05789171 BTC			API
1081021	06/04/2019		BitMex	Transfer	Margin gain	0.06343907 BTC			API
1080978	06/03/2019	BitMex		Transfer	Margin loss		0.00499022 BTC		API
1081022	06/03/2019		BitMex	Transfer	Margin gain	0.00253392 BTC			API
1080980	06/01/2019	BitMex		Transfer	Margin loss		0.00031368 BTC		API
1080979	06/01/2019	BitMex		Transfer	Margin loss		0.00307654 BTC		API
1081023	06/01/2019		BitMex	Transfer	Margin gain	0.02976064 BTC			API
1080981	05/31/2019	BitMex		Transfer	Margin loss		0.00057582 BTC		API
1081024	05/31/2019		BitMex	Transfer	Margin gain	0.0026549 BTC			API
1081025	05/30/2019		BitMex	Transfer	Mined	0.10 BTC			API
1080929	03/25/2019	Bitcoin		Transfer			0.00469481 BTC	0.00000079 BTC	API
1080931	03/25/2019	BitPanda	Bitcoin	Transfer	Internal	0.0046956 BTC			API
1080924	03/25/2019	BitPanda	Bitcoin	Transfer	Internal		0.0046956 BTC	0.00003036 BTC	API
1080926	03/25/2019		BitPanda	Transfer	Bounty	0.00552744 BTC		0.0001 BTC	API

1080930	03/14/2019	Bitcoin		Transfer			0.018997 BTC	0.000003 BTC	API
1080932	03/14/2019		Bitcoin	Transfer	Airdrop		0.019 BTC		API
542991	11/19/2019	BitPanda		Trade		46.41 EUR	0.2937986 ETH		API
542990	11/19/2019	BitPanda		Trade		0.00623419 BTC	46.41 EUR		API
542993	03/25/2019	BitPanda		Trade		16.77 EUR	12.62668623 LSK		API
542992	03/25/2019	BitPanda		Trade		0.00472596 BTC	16.77 EUR		API
542995	03/25/2019	BitPanda		Trade		17.34 EUR	65.18406562 XRP		API
542994	03/25/2019	BitPanda		Trade		12.62668623 LSK	17.34 EUR		API
542997	03/25/2019	BitPanda		Trade		17.91 EUR	0.00517034 BTC		API
542996	03/25/2019	BitPanda		Trade		65.18406562 XRP	17.91 EUR		API
542998	03/25/2019	BitPanda		Trade		0.00517034 BTC	18.35 EUR		API
542999	03/25/2019	BitPanda		Trade		18.35 EUR	0.15548444 ETH		API
543000	03/25/2019	BitPanda		Trade		0.15548444 ETH	19.09 EUR		API
543001	03/25/2019	BitPanda		Trade		19.09 EUR	0.00552744 BTC		API

This result report was prepared on the basis of the assumptions described below. The result report was prepared to the best of Accounting AG's knowledge, based on the data and data access provided by the user. Accounting AG assumes no liability for the correct and complete inclusion of the data provided by the user in the result report, unless we have acted with intent or gross negligence. The exclusion of liability does not apply to damage to life or limb for which no exclusion of liability can be agreed. It is the sole responsibility of the user to check the result report for correctness and completeness. The result report was created on the basis of predefined system parameters and has the sole purpose of serving as the basis for a tax audit by the user or a tax consultant. In particular, the tax treatment in individual cases may deviate from the assumptions made for each user. This is the case, for example, if the tax-relevant circumstances of a user do not coincide with the typifying assumption on which Accounting AG based the result report. This may also be the case if the tax office responsible for the user does not follow the opinion represented here. Finally, this may be the case if the user has additional income in the income types to which the result report refers, without this additional income and the underlying data being the subject of the result report. Therefore, the result report cannot replace tax advice by a tax consultant or lawyer in individual cases.

1. Cases of a limited or extended limited or other special type of tax liability, a change of tax liability during the year or a tax liability abroad are not covered by the tax report.
2. Foreign currency balances and the purchase and sale of foreign currencies may result in taxable capital gains. These procedures are not part of this result report, even if the foreign currency assets were acquired, in order to exchange it into crypto currencies, in particular Bitcoin. The earnings report only takes into account sales transactions in crypto currencies.
3. In the case of an airdrop, the result report assumes that the user received the coins from a third party who created the coins himself. This means that neither the "manufacturer" of the coins nor the user purchased the coins. The sale of coins from Airdrops is therefore always treated as tax-free, as the coins are not considered "acquired" in the tax sense.
4. In the case of coins which are obtained without consideration, i.e. which were donated, the user must continue to pay the acquisition costs which the donor of the coins had himself. As a rule, however, these acquisition costs are not known. The result report therefore sets the value of these coins from the day on which the user receives the coins as a gift. This value can be higher or lower than the actual acquisition costs. If the user is aware of the acquisition costs, he must state them correctly in his tax return. Otherwise, the user must inform the tax office of the valuation of the coins at the time of the donation.
5. In the case of an Airdrop or token from a Faucet, the result report assumes that the user received the coins from a third party who created the coins himself. This means that neither the "manufacturer" of the coins nor the user purchased the coins. The tax treatment is unclear from today's point of view. 3 views are possible. (1) The sale of coins from Airdrops can currently be treated as tax-free, as the coins are not regarded as "acquired" in the tax sense. (2) Another view is that tokens from Airdrops/Faucets are valued at the market value of the day on which the user received them. This is used at the time of sale as the acquisition cost to calculate the profits. (3) Alternatively Airdrops/Tokens from Faucets could be valued with acquisition costs of 0€. If sold within one year of receipt of the coins, this results in a taxable gain equal to the selling price less costs to sell. It is expressly pointed out that the result report assumes viewpoint (1). Coins from an Airdrop or Faucet are therefore treated as tax-free, regardless of the holding period. In the result report these Airdrops and Tokens from Faucets are listed separately. It is the responsibility of the user to declare the income for tax purposes and to clarify the specific tax treatment with the tax office responsible for him. We recommend that the user obtain tax advice in this respect.
6. The determination of capital gains and the calculation of other income in the result report are based on various exchange rates. Each calculation is based on several exchange rates at the same time. These are exchange rates between the traded crypto currencies as well as exchange rates between crypto currencies and USD and the USD/EUR exchange rate. The exchange rates applied vary depending on the individual transaction. We obtain these exchange rates from publicly available sources. For crypto currencies in particular from Crypto Coin Comparison Limited, England (www.cryptocompare.com). We obtain the USD/EUR exchange rate from Open Exchange Rates (UK) Limited, England (www.openexchangerates.org). We apply the average exchange rate available to us from the day of the respective transaction for which the disposal proceeds or similar are to be calculated. In the context of a tax assessment, the tax authorities may take the view that exchange rates from other sources, other providers or another time of day should have been used. There are currently no binding requirements for this, in particular there are no centrally determined reference rates for crypto currencies. We therefore assume no liability and guarantee that the calculation results provided by us can be used as the basis for a tax assessment. In particular, we are not obliged to subsequently provide exchange rates if the user is requested by the tax authorities or third parties to base his calculations on other exchange rates.
7. The result report shows the gain or loss on the sale of coins used for staking and coins from staking separately. The tax treatment of these coins has not yet been clarified. For reasons of prudence, the user should accept the longer period and clarify the facts with the responsible tax office in advance, for example by means of binding information, before using coins for staking.
8. Coins that the user receives when participating in mining are shown separately in the result report. The result report assumes that this is not a commercial activity. Whether the user exercises a commercial activity through mining and earns income from business operations can only be clarified in individual cases. In this respect each user should be advised separately by a lawyer or tax consultant before taking up mining.
9. In any case, the result report assumes that coins are held as taxable private assets. The earnings report does not take into account the tax treatment of coins held as part of a commercial activity, in a corporation or otherwise as taxable business assets.
10. Transaction fees incurred as a result of the user transferring coins between his wallets or from an exchange to a wallet cannot be directly attributed to a taxable or tax-free disposal transaction. The result report therefore shows these costs separately unless they are directly related to the acquisition or sale or exchange of coins. These transaction fees are deductible pro rata as income-related expenses. However, the allocation and assignment of these income-related expenses has to be carried out by the user himself. The standard for assigning these costs has not been conclusively clarified under tax law and must therefore be agreed individually with the tax office. For this the user should let himself be advised taxwise.

11. The result report shall show all profits and losses from private capital gains and other services resulting from the data which the user has uploaded to Accounting. Outside of this data, however, the user may realize other circumstances which also lead to income from other services or from private sales transactions. This applies in particular to the purchase and sale of crypto currencies if these processes are not part of the data available to Accounting AG. This may also apply to the purchase and sale of foreign currencies, real estate or other assets that fall under the circumstances of the private sale transaction or to other circumstances that represent income from other services. It may therefore be the case that the result report does not show all tax-relevant income from these types of income. The user himself is therefore responsible for the completeness of his tax return.

12. The result report shows losses from the purchase and sale of crypto currencies. The offsetting of these losses is only possible to a limited extent under tax law, in particular with profits from private sales transactions. The profit report cannot take into account the regulations on loss offsetting, any loss carryback, the possibility of limiting the loss carryback or loss offsetting between spouses. In this respect, the user should seek tax advice.

13. The disclosure of profits and losses in the result report does not tell the user whether the user is carrying out an activity subject to authorization, for example by keeping or administering funds or coins for third parties. Accounting AG cannot verify the user's obligation to obtain a regulatory or commercial or other permit for his activity and makes no statement in this regard.