

Linz, 11/09/2020

## **Tax report for 2020**

Dear customer,

Please find attached the tax report for 2020.

The report contains all relevant transactions in the period from 01/01/2020 to 12/31/2020

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

1. Summary sheet
2. Overview of holdings and holding changes
3. Form completion assistance for the tax return
4. Transaction statements and summaries
5. 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 GmbH

**Click here to view Sample Tax Report  
for the United States**



**Click here to view International  
Sample Tax Report**



**Click here to view Sample Tax Report  
for Austria**



**Click here to view Sample Tax Report  
for Germany**



**Determination of tax bases  
from gains and losses from trading in cryptocurrencies in 2020**

**Capital gains / losses from trading in cryptocurrencies in USD**

Short-Term capital gain / loss	-122.69
Long-Term capital gain / loss	0.00

**Other income from cryptocurrency inflows in USD**

Total other income	719.83
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**Business income from cryptocurrency inflows in USD**

Total business income	0.00
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Name(s) shown on return

Social security number or taxpayer identification number

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part I Short-Term.** Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

**Note:** You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box A, B, or C below. Check only one box.** If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (B) Short-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
	159.59901549 BEST	06/08/2020	06/08/2020	14.79	14.99			-0.20
	9.45335499 BEST	06/08/2020	06/19/2020	0.84	0.89			-0.04
	87.78577811 BEST	06/08/2020	06/19/2020	7.84	8.25			-0.41
	375.42861637 BEST	06/19/2020	06/19/2020	33.53	34.05			-0.52
	330.86742463 BEST	06/19/2020	06/19/2020	29.58	30.01			-0.42
	165.54501236 BEST	06/19/2020	08/11/2020	15.26	15.01			0.24
	4.72667750 BEST	06/19/2020	08/11/2020	0.44	0.43			0.01
	145.48766415 BEST	06/19/2020	09/04/2020	13.07	13.19			-0.12
	1.22377381 BEST	06/19/2020	09/04/2020	0.11	0.11			0.00
	0.94778630 BEST	06/19/2020	09/04/2020	0.09	0.09			0.00
	0.20288710 BEST	06/19/2020	10/08/2020	0.02	0.02			0.00
	0.98959291 BEST	06/19/2020	10/08/2020	0.10	0.09			0.01
	50.90000000 MIOTA	06/04/2020	06/04/2020	12.23	12.73			-0.50
	550.82400000 PAN	06/04/2020	06/04/2020	11.63	11.63			0.00
	5.00000000 QTUM	09/04/2020	10/08/2020	10.87	12.16			-1.29
	0.47521700 USDT	06/04/2020	06/04/2020	0.47	0.48			0.00
	15.00000000 USDT	06/04/2020	06/04/2020	14.93	15.00			-0.07
	389.28591727 XTZ	06/08/2020	08/11/2020	1,593.50	1,125.01			468.49
	1.00000000 ETH	02/06/2020	06/04/2020	11.63	204.23			-192.60
	1.00000000 ETH	02/06/2020	06/04/2020	0.48	204.23			-203.76
	1.00000000 ETH	02/06/2020	06/04/2020	12.73	204.23			-191.50

<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 1b</b> (if <b>Box A</b> above is checked), <b>line 2</b> (if <b>Box B</b> above is checked), or <b>line 3</b> (if <b>Box C</b> above is checked) ►	1,784.14	1,906.82		0.00	-122.69
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**Note:** If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**For Paperwork Reduction Act Notice, see your tax return instructions.**

Cat. No. 37768Z

Form **8949** (2019)

Name(s) shown on return. Name and SSN or taxpayer identification no., not required if shown on other side

Social security number or taxpayer identification number

Before you check Box D, E, or F below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

**Part II Long-Term.** Transactions involving capital assets you held more than 1 year are generally long-term (see instructions). For short-term transactions, see page 1.

**Note:** You may aggregate all long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 8a; you aren't required to report these transactions on Form 8949 (see instructions).

**You must check Box D, E, or F below. Check only one box.** If more than one box applies for your long-term transactions, complete a separate Form 8949, page 2, for each applicable box. If you have more long-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

- (D)** Long-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see **Note** above)
- (E)** Long-term transactions reported on Form(s) 1099-B showing basis **wasn't** reported to the IRS
- (F)** Long-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the <b>Note</b> below and see <i>Column (e)</i> in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). <b>See the separate instructions.</b>		(h) <b>Gain or (loss).</b> Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
<b>2 Totals.</b> Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, <b>line 8b</b> (if <b>Box D</b> above is checked), <b>line 9</b> (if <b>Box E</b> above is checked), or <b>line 10</b> (if <b>Box F</b> above is checked) ►								

**Note:** If you checked Box D above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See *Column (g)* in the separate instructions for how to figure the amount of the adjustment.

**SCHEDULE D**  
(Form 1040 or 1040-SR)

**Capital Gains and Losses**

OMB No. 1545-0074

**2019**

Attachment  
Sequence No. **12**

Department of the Treasury  
Internal Revenue Service (99)

▶ **Attach to Form 1040, 1040-SR, or 1040-NR.**  
▶ **Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.**  
▶ **Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.**

Name(s) shown on return

Your social security number

Did you dispose of any investment(s) in a qualified opportunity fund during the tax year?  **Yes**  **No**

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses—Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b .				
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .	1,784.14	1,906.82	0.00	-122.69
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>4</b>
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>5</b>
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>6</b> ( )
<b>7 Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on the back . . . . .				<b>7</b> -122.69

**Part II Long-Term Capital Gains and Losses—Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below. This form may be easier to complete if you round off cents to whole dollars.	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b .				
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked. . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .				<b>11</b>
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .				<b>12</b>
<b>13</b> Capital gain distributions. See the instructions . . . . .				<b>13</b>
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .				<b>14</b> ( )
<b>15 Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then go to Part III on the back . . . . .				<b>15</b>

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14. Then go to line 22.</li> </ul>	<b>16</b>	-122.69
<p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p>		
<p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . . ▶</p>	<b>18</b>	
<p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . . ▶</p>	<b>19</b>	
<p><b>20</b> Are lines 18 and 19 <b>both</b> zero or blank?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42). <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p>		
<p><b>21</b> If line 16 is a loss, enter here and on Form 1040 or 1040-SR, line 6; or Form 1040-NR, line 14, the <b>smaller</b> of:</p> <ul style="list-style-type: none"> <li>• The loss on line 16; or</li> <li>• (\$3,000), or if married filing separately, (\$1,500) } . . . . .</li> </ul> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p>	<b>21</b>	( 122.69 )
<p><b>22</b> Do you have qualified dividends on Form 1040 or 1040-SR, line 3a; or Form 1040-NR, line 10b?  <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Forms 1040 and 1040-SR, line 12a (or in the instructions for Form 1040-NR, line 42).   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>		

**SCHEDULE 1**  
**(Form 1040 or 1040-SR)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

▶ **Attach to Form 1040 or 1040-SR.**  
▶ **Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.**

OMB No. 1545-0074

**2019**  
Attachment  
Sequence No. **01**

Name(s) shown on Form 1040 or 1040-SR

Your social security number

At any time during 2019, did you receive, sell, send, exchange, or otherwise acquire any financial interest in any virtual currency?  **Yes**  **No**

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . . . . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income. List type and amount ▶ _____ <b>See appendix to other income</b>	<b>8</b>	719.83
<b>9</b>	Combine lines 1 through 8. Enter here and on Form 1040 or 1040-SR, line 7a . . . . .	<b>9</b>	719.83

**Part II Adjustments to Income**

<b>10</b>	Educator expenses . . . . .	<b>10</b>	
<b>11</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .	<b>11</b>	
<b>12</b>	Health savings account deduction. Attach Form 8889 . . . . .	<b>12</b>	
<b>13</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .	<b>13</b>	
<b>14</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .	<b>14</b>	
<b>15</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .	<b>15</b>	
<b>16</b>	Self-employed health insurance deduction . . . . .	<b>16</b>	
<b>17</b>	Penalty on early withdrawal of savings . . . . .	<b>17</b>	
<b>18a</b>	Alimony paid . . . . .	<b>18a</b>	
<b>b</b>	Recipient's SSN . . . . . ▶ _____		
<b>c</b>	Date of original divorce or separation agreement (see instructions) ▶ _____		
<b>19</b>	IRA deduction . . . . .	<b>19</b>	
<b>20</b>	Student loan interest deduction . . . . .	<b>20</b>	
<b>21</b>	Tuition and fees. Attach Form 8917 . . . . .	<b>21</b>	
<b>22</b>	Add lines 10 through 21. These are your <b>adjustments to income</b> . Enter here and on Form 1040 or 1040-SR, line 8a . . . . .	<b>22</b>	

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 71479F

Schedule 1 (Form 1040 or 1040-SR) 2019



Filing Status

Single Married filing jointly Married filing separately (MFS) Head of household (HOH) Qualifying widow(er) (QW)

Check only one box.

If you checked the MFS box, enter the name of spouse. If you checked the HOH or QW box, enter the child's name if the qualifying person is a child but not your dependent.

Form fields for personal information: Your first name and middle initial, Last name, Your social security number, Spouse's social security number, Home address, Apt. no., Presidential Election Campaign, City, town or post office, state, and ZIP code, Foreign country name, Foreign province/state/county, Foreign postal code.

Standard Deduction

Someone can claim: You as a dependent Your spouse as a dependent Spouse itemizes on a separate return or you were a dual-status alien

Age/Blindness

You: Were born before January 2, 1955 Are blind Spouse: Was born before January 2, 1955 Is blind

Dependents

Table with 5 columns: (1) First name, Last name, (2) Social security number, (3) Relationship to you, (4) Child tax credit, Credit for other dependents.

Standard Deduction for— Single or Married filing separately, \$12,200 Married filing jointly or Qualifying widow(er), \$24,400 Head of household, \$18,350 If you checked any box under Standard Deduction, see instructions.

Main income table with rows 1-11b. Includes categories like Wages, salaries, tips, etc.; Tax-exempt interest; Qualified dividends; IRA distributions; Social security benefits; Capital gain or (loss); Other income from Schedule 1, line 9; Adjustments to income from Schedule 1, line 22; Standard deduction or itemized deductions; Qualified business income deduction; Taxable income.

<b>12a</b>	<b>Tax</b> (see inst.) Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/>	<b>12a</b>	
<b>b</b>	Add Schedule 2, line 3, and line 12a and enter the total	<b>12b</b>	
<b>13a</b>	Child tax credit or credit for other dependents	<b>13a</b>	
<b>b</b>	Add Schedule 3, line 7, and line 13a and enter the total	<b>13b</b>	
<b>14</b>	Subtract line 13b from line 12b. If zero or less, enter -0-	<b>14</b>	
<b>15</b>	Other taxes, including self-employment tax, from Schedule 2, line 10	<b>15</b>	
<b>16</b>	Add lines 14 and 15. This is your <b>total tax</b>	<b>16</b>	
<b>17</b>	Federal income tax withheld from Forms W-2 and 1099	<b>17</b>	

• If you have a qualifying child, attach Sch. EIC.  
 • If you have nontaxable combat pay, see instructions.

<b>18</b>	Other payments and refundable credits:	
<b>a</b>	Earned income credit (EIC)	<b>18a</b>
<b>b</b>	Additional child tax credit, Attach Schedule 8812	<b>18b</b>
<b>c</b>	American opportunity credit from Form 8863, line 8	<b>18c</b>
<b>d</b>	Schedule 3, line 14	<b>18d</b>
<b>e</b>	Add lines 18a through 18d. These are your <b>total other payments and refundable credits</b>	<b>18e</b>
<b>19</b>	Add lines 17 and 18e. These are your <b>total payments</b>	<b>19</b>

**Refund**

Direct deposit?  
See instructions.

<b>20</b>	If line 19 is more than line 16, subtract line 16 from line 19. This is the amount you <b>overpaid</b>	<b>20</b>	
<b>21a</b>	Amount of line 20 you want <b>refunded to you</b> . If Form 8888 is attached, check here <input type="checkbox"/>	<b>21a</b>	
<b>b</b>	Routing number	<b>c</b> Type: <input type="checkbox"/> Checking <input type="checkbox"/> Savings	
<b>d</b>	Account number		
<b>22</b>	Amount of line 20 you want <b>applied to your 2020 estimated tax</b>	<b>22</b>	

**Amount You Owe**

<b>23</b>	<b>Amount you owe.</b> Subtract line 19 from line 16. For details on how to pay, see instructions	<b>23</b>	
<b>24</b>	Estimated tax penalty (see instructions)	<b>24</b>	

**Third Party Designee**

(Other than paid preparer)

Do you want to allow another person (other than your paid preparer) to discuss this return with the IRS? See instructions.  **Yes.** Complete below.  **No**

Designee's name ▶	Phone no. ▶	Personal identification number (PIN) ▶
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**Sign Here**

Joint return?  
See instructions.  
Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
Phone no.	Email address		

**Paid Preparer Use Only**

Preparer's name	Preparer's signature	Date	PTIN	Check if: <input type="checkbox"/> 3rd Party Designee <input type="checkbox"/> Self-employed
Firm's name ▶	Phone no.		Firm's EIN ▶	
Firm's address ▶				

**Determination of tax bases  
from tax relevant cryptocurrency inflows in 2020  
- Appendix to other income -**

**Cryptocurrency inflows in USD**

Hardforks	0.00
Lending	0.00
Staking	0.00
Masternodes	0.00
Mining	0.00
Bounties	0.00
Airdrops	19.91
Security Token Distribution	0.00
Forex	699.92
<hr/>	
Total other income	719.83

## Overview of holdings and holding changes 2020

Total holdings						
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 12.31.2020
BEST	Bitpanda Ecosystem Token		800.00000000	208,075.95117496	101,548.74088186	
ETH	Ethereum	T22F-QJGB-N	36.55831497	36.55831497	39.55831497	
EUR	Euro	CSXM-58P6-2	4,423.00000000	17,553.48961842	12,464.73000000	
MIOTA	IOTA	DB8C-YKTY-7	0.00000000	101.80000000	101.80000000	
PAN	Pantos		0.00000000	1,101.64800000	1,101.64800000	
QTUM	Qtum	8NT5-EZAG-A	0.00000000	5.00000000	5.00000000	
USDT	Tether	2XGX-SUDG-H	0.00000000	15.95043400	15.95043400	
XAU	Gold Troy Ounce	CRTU-RPWG-M	0.00000000	0.17860208	0.00000000	
XTZ	Tezos	Z8MX-J7Y3-R	0.00000000	389.28591727	389.28591727	

Data source		Account				
generic		Bitpanda Depot				
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 12.31.2020
BEST	Bitpanda Ecosystem Token		0.00000000	107,875.95117496	101,548.74088186	
ETH	Ethereum	T22F-QJGB-N	36.55831497	0.00000000	36.55831497	
EUR	Euro	CSXM-58P6-2	4,423.00000000	17,553.48961842	12,464.73000000	
MIOTA	IOTA	DB8C-YKTY-7	0.00000000	50.90000000	50.90000000	
PAN	Pantos		0.00000000	550.82400000	550.82400000	
QTUM	Qtum	8NT5-EZAG-A	0.00000000	5.00000000	5.00000000	
USDT	Tether	2XGX-SUDG-H	0.00000000	15.47521700	15.47521700	
XAU	Gold Troy Ounce	CRTU-RPWG-M	0.00000000	0.17860208	0.00000000	
XTZ	Tezos	Z8MX-J7Y3-R	0.00000000	389.28591727	389.28591727	

Data source		Account				
generic		Unsynced Depot				
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 12.31.2020
BEST	Bitpanda Ecosystem Token		800.00000000	100,200.00000000	0.00000000	
ETH	Ethereum	T22F-QJGB-N	0.00000000	36.55831497	3.00000000	
MIOTA	IOTA	DB8C-YKTY-7	0.00000000	50.90000000	50.90000000	
PAN	Pantos		0.00000000	550.82400000	550.82400000	
USDT	Tether	2XGX-SUDG-H	0.00000000	0.47521700	0.47521700	

### Capital gains and losses summary 2020

Data source	Account	Short-Term capital gains and losses			Long-Term capital gains and losses		
		Gains in USD	Losses in USD	Total in USD	Gains in USD	Losses in USD	Total in USD
generic	Bitpanda Depot	468.75	3.58	465.17	0.00	0.00	0.00
generic	Unsynced Depot	0.00	587.85	-587.85	0.00	0.00	0.00
Total 2020		468.75	591.43	-122.69	0.00	0.00	0.00

### Capital gains and losses transaction statement 2020

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				BEST	Bitpanda Ecosystem Token						
ID	Date	Type	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	02/28/2020 10:12:57	Deposit		100.00000000	BEST			6.29					
2	02/28/2020 10:18:25	Deposit		166.48329816	BEST			10.47					
3	02/28/2020 10:20:09	Withdrawal				200.00000000	BEST			12.58			
	02/28/2020 10:12:57	Deposit		100.00000000	BEST			6.29	6.29	0.00	0	No	
	02/28/2020 10:18:25	Deposit		100.00000000	BEST			6.29	6.29	0.00	0	No	
4	03/09/2020 15:52:07	Withdrawal				66.48329816	BEST			3.95			
	02/28/2020 10:18:25	Deposit		66.48329816	BEST			4.18	3.95	-0.23	10	No	
5	06/08/2020 07:10:02	Buy	35	256.83814859	BEST	21.35000000	EUR	24.13					
6	06/08/2020 07:10:22	Sell	37	13.06913406	EUR	159.59901549	BEST		14.79				
	06/08/2020 07:10:02	Buy		159.59901549	BEST	13.26687254	EUR	14.99	14.79	-0.20	0	Yes, Short-Term	
7	06/19/2020 14:13:23	Buy	39	1,255.02142376	BEST	100.00000000	EUR	113.82					
8	06/19/2020 14:13:23	Sell	40	0.75322347	EUR	9.45335499	BEST		0.84				
	06/08/2020 07:10:02	Buy		9.45335499	BEST	0.78582224	EUR	0.89	0.84	-0.04	11	Yes, Short-Term	
9	06/19/2020 14:15:17	Buy	41	61,420.57409864	BEST	4,900.00000000	EUR	5,570.45					
10	06/19/2020 14:15:17	Sell	42	36.90836709	EUR	463.21439448	BEST		41.37				
	06/08/2020 07:10:02	Buy		87.78577811	BEST	7.29730522	EUR	8.25	7.84	-0.41	11	Yes, Short-Term	
	06/19/2020 14:13:23	Buy		375.42861637	BEST	29.91412013	EUR	34.05	33.53	-0.52	0	Yes, Short-Term	
11	06/19/2020 14:17:33	Buy	44	43,831.99757398	BEST	3,500.00000000	EUR	3,975.28					
12	06/19/2020 14:17:33	Sell	45	26.39647741	EUR	330.86742463	BEST		29.58				
	06/19/2020 14:13:23	Buy		330.86742463	BEST	26.36348817	EUR	30.01	29.58	-0.42	0	Yes, Short-Term	
13	06/19/2020 17:22:22	Withdrawal				100,000.00000000	BEST			9,069.35			
	06/19/2020 14:13:23	Buy		548.72538276	BEST	43.72239170	EUR	49.77	49.77	0.00	0	No	
	06/19/2020 14:15:17	Buy		61,420.57409864	BEST	4,900.00000000	EUR	5,570.45	5,570.45	0.00	0	No	
	06/19/2020 14:17:33	Buy		38,030.70051858	BEST	3,036.76444566	EUR	3,449.14	3,449.14	0.00	0	No	
14	07/01/2020 11:17:34	Airdrop		40.60907938	BEST			3.69					
15	08/11/2020 10:21:31	Sell	48	12.99899664	EUR	165.54501234	BEST		15.26				
	06/19/2020 14:17:33	Buy		165.54501236	BEST	13.21882587	EUR	15.01	15.26	0.24	52	Yes, Short-Term	
16	08/11/2020 10:26:39	Buy	51	636.73716517	BEST	50.00000000	EUR	59.00					

ID	Date	Type	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						
17	08/11/2020 10:26:39	Sell	52	0.37115918 EUR		4.72667749 BEST				0.44			
	06/19/2020 14:17:33	Buy		4.72667750 BEST		0.37742682 EUR		0.43		0.44	0.01	52	Yes, Short-Term
18	09/01/2020 11:25:01	Airdrop		37.85022966 BEST					3.75				
19	09/04/2020 10:19:53	Sell	54	11.04000000 EUR		145.48766416 BEST				13.07			
	06/19/2020 14:17:33	Buy		145.48766415 BEST		11.61723975 EUR		13.19		13.07	-0.12	76	Yes, Short-Term
20	09/04/2020 10:19:53	Sell	55	0.09284607 EUR		1.22377383 BEST				0.11			
	06/19/2020 14:17:33	Buy		1.22377381 BEST		0.09771876 EUR		0.11		0.11	0.00	76	Yes, Short-Term
21	09/04/2020 10:19:53	Sell	56	0.07190727 EUR		0.94778628 BEST				0.09			
	06/19/2020 14:17:33	Buy		0.94778630 BEST		0.07568106 EUR		0.09		0.09	0.00	76	Yes, Short-Term
22	10/01/2020 11:21:25	Airdrop		34.09209438 BEST					3.19				
23	10/05/2020 13:28:05	Airdrop		61.13875781 BEST					5.89				
24	10/08/2020 10:48:01	Sell	59	0.01658976 EUR		0.20288711 BEST				0.02			
	06/19/2020 14:17:33	Buy		0.20288710 BEST		0.01620060 EUR		0.02		0.02	0.00	110	Yes, Short-Term
25	10/08/2020 10:48:01	Sell	60	0.08091747 EUR		0.98959290 BEST				0.10			
	06/19/2020 14:17:33	Buy		0.98959291 BEST		0.07901933 EUR		0.09		0.10	0.01	110	Yes, Short-Term
26	11/01/2020 11:16:15	Airdrop		34.60930543 BEST					3.38				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	ETH	Ethereum	T22F-QJGB-N

ID	Date	Type	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	02/06/2020 07:44:12	Withdrawal		36.55831497 ETH						7,466.31			
	11/21/2019 22:09:28	Buy		36.55831497 ETH		5,409.30000000 EUR		6,423.24		7,466.31	1,043.08	76	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	EUR	Euro	CSXM-58P6-2

ID	Date	Type	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						
28	02/25/2020 15:33:32	Deposit		5,000.00000000 EUR				2.17	5,426.47				
29	02/25/2020 15:33:32	Fee		2.00000000 EUR						2.17			
	11/21/2019 22:09:28	Buy		2.00000000 EUR		35.13647721 BEST		2.22		2.17	-0.05	95	No

ID	Date	Type	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						
30	06/04/2020 10:35:36	Buy	62	10.89000000	EUR	50.90000000	MIOTA		12.23				
31	06/04/2020 10:35:52	Buy	64	10.35000000	EUR	550.82400000	PAN		11.63				
32	06/04/2020 10:36:38	Sell	68	15.00000000	USDT	13.60000000	EUR			15.00			
	11/21/2019 22:09:28	Buy		13.60000000	EUR	238.92804498	BEST		15.07	15.00	-0.07	195	No
33	06/04/2020 10:36:51	Buy	69	13.71000000	EUR	15.47521700	USDT		15.40				
34	06/08/2020 07:08:44	Deposit		1,000.00000000	EUR				1,131.95				
35	06/08/2020 07:10:02	Sell	5	256.83814859	BEST	21.35000000	EUR			24.13			
	11/21/2019 22:09:28	Buy		21.35000000	EUR	375.08189417	BEST		23.65	24.13	0.47	199	No
36	06/08/2020 07:10:22	Sell	71	389.28591727	XTZ	1,000.00000000	EUR			1,125.01			
	11/21/2019 22:09:28	Buy		1,000.00000000	EUR	17,568.23860279	BEST		1,107.89	1,125.01	17.12	199	No
37	06/08/2020 07:10:22	Buy	6	13.06913406	EUR	159.59901549	BEST		14.79				
38	06/19/2020 14:12:08	Deposit		5,000.00000000	EUR				5,603.90				
39	06/19/2020 14:13:23	Sell	7	1,255.02142376	BEST	100.00000000	EUR			113.82			
	11/21/2019 22:09:28	Buy		100.00000000	EUR	1,756.82386030	BEST		110.79	113.82	3.03	210	No
40	06/19/2020 14:13:23	Buy	8	0.75322347	EUR	9.45335499	BEST		0.84				
41	06/19/2020 14:15:17	Sell	9	61,420.57409864	BEST	4,900.00000000	EUR			5,570.45			
	11/21/2019 22:09:28	Buy		3,286.05000000	EUR	57,730.11046068	BEST		3,640.58	3,735.67	95.09	210	No
	02/25/2020 15:33:32	Deposit		1,613.95000000	EUR				1,751.61	1,834.78	83.17	114	No
42	06/19/2020 14:15:17	Buy	10	36.90836709	EUR	463.21439448	BEST		41.37				
43	06/19/2020 14:16:40	Deposit		5,000.00000000	EUR				5,603.90				
44	06/19/2020 14:17:33	Sell	11	43,831.99757398	BEST	3,500.00000000	EUR			3,975.28			
	02/25/2020 15:33:32	Deposit		3,386.05000000	EUR				3,674.86	3,845.85	170.99	114	No
	06/04/2020 10:35:36	Buy		10.89000000	EUR	50.90000000	MIOTA		12.23	12.37	0.13	15	No
	06/04/2020 10:35:52	Buy		10.35000000	EUR	550.82400000	PAN		11.63	11.76	0.13	15	No
	06/04/2020 10:36:51	Buy		13.71000000	EUR	15.47521700	USDT		15.40	15.57	0.17	15	No
	06/08/2020 07:08:44	Deposit		79.00000000	EUR				89.42	89.73	0.30	11	No
45	06/19/2020 14:17:33	Buy	12	26.39647741	EUR	330.86742463	BEST		29.58				
46	06/19/2020 14:20:32	Withdrawal				1,500.00000000	EUR			1,681.17			
	06/08/2020 07:08:44	Deposit		921.00000000	EUR				1,042.53	1,032.24	-10.29	11	No
	06/08/2020 07:10:22	Buy		13.06913406	EUR	159.59901549	BEST		14.79	14.65	-0.15	11	No
	06/19/2020 14:12:08	Deposit		565.93086595	EUR				634.28	634.28	0.00	0	No
47	08/11/2020 10:21:31	Buy	72	1,357.50000000	EUR	389.28591727	XTZ		1,593.50				
48	08/11/2020 10:21:31	Buy	15	12.99899664	EUR	165.54501234	BEST		15.26				
49	08/11/2020 10:22:13	Withdrawal				1,357.50000000	EUR			1,593.50			
	06/19/2020 14:12:08	Deposit		1,357.50000000	EUR				1,521.46	1,593.50	72.04	52	No
50	08/11/2020 10:26:04	Deposit		50.00000000	EUR				58.69				
51	08/11/2020 10:26:39	Sell	16	636.73716517	BEST	50.00000000	EUR			59.00			



ID	Date	Type	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						
	06/19/2020 14:12:08	Deposit		50.00000000 EUR					56.04	59.00	2.96	52	No
52	08/11/2020 10:26:39	Buy	17	0.37115918 EUR		4.72667749 BEST			0.44				
53	09/04/2020 10:19:53	Sell	65	5.00000000 QTUM		11.04000000 EUR				12.16			
	06/19/2020 14:12:08	Deposit		11.04000000 EUR					12.37	12.16	-0.21	76	No
54	09/04/2020 10:19:53	Buy	19	11.04000000 EUR		145.48766416 BEST			13.07				
55	09/04/2020 10:19:53	Buy	20	0.09284607 EUR		1.22377383 BEST			0.11				
56	09/04/2020 10:19:53	Buy	21	0.07190727 EUR		0.94778628 BEST			0.09				
57	10/08/2020 10:48:01	Sell	70	0.17860208 XAU		9.24000000 EUR				337.04			
	06/19/2020 14:12:08	Deposit		9.24000000 EUR					10.36	337.04	326.68	110	No
58	10/08/2020 10:48:01	Buy	66	9.24000000 EUR		5.00000000 QTUM			10.87				
59	10/08/2020 10:48:01	Buy	24	0.01658976 EUR		0.20288711 BEST			0.02				
60	10/08/2020 10:48:01	Buy	25	0.08091747 EUR		0.98959290 BEST			0.10				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	MIOTA	IOTA	DB8C-YKTY-7

ID	Date	Type	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	06/04/2020 10:34:57	Deposit		50.90000000 MIOTA					12.73				
62	06/04/2020 10:35:36	Sell	30	10.89000000 EUR		50.90000000 MIOTA				12.23			
	06/04/2020 10:34:57	Deposit		50.90000000 MIOTA					12.73	12.23	-0.50	0	Yes, Short-Term

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	PAN	Pantos	

ID	Date	Type	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	06/04/2020 10:34:47	Deposit		550.82400000 PAN					11.63				
64	06/04/2020 10:35:52	Sell	31	10.35000000 EUR		550.82400000 PAN				11.63			
	06/04/2020 10:34:47	Deposit		550.82400000 PAN					11.63	11.63	0.00	0	Yes, Short-Term

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				QTUM	Qtum	8NT5-EZAG-A					
ID	Date	Type	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						
65	09/04/2020 10:19:53	Buy	53	5.00000000	QTUM	11.04000000	EUR	12.16					
66	10/08/2020 10:48:01	Sell	58	9.24000000	EUR	5.00000000	QTUM			10.87			
	09/04/2020 10:19:53	Buy		5.00000000	QTUM	11.04000000	EUR	12.16		10.87	-1.29	34	Yes, Short-Term

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				USDT	Tether	2XGX-SUDG-H					
ID	Date	Type	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						
67	06/04/2020 10:34:35	Deposit		0.47521700	USDT			0.48					
68	06/04/2020 10:36:38	Buy	32	15.00000000	USDT	13.60000000	EUR	15.00					
69	06/04/2020 10:36:51	Sell	33	13.71000000	EUR	15.47521700	USDT			15.40			
	06/04/2020 10:34:35	Deposit		0.47521700	USDT			0.48	0.47		0.00	0	Yes, Short-Term
	06/04/2020 10:36:38	Buy		15.00000000	USDT	13.60000000	EUR	15.00	14.93		-0.07	0	Yes, Short-Term

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				XAU	Gold Troy Ounce	CRTU-RPWG-M					
ID	Date	Type	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						
70	10/08/2020 10:48:01	Buy	57	0.17860208	XAU	9.24000000	EUR	337.04					

Data source		Account				Asset						
						Ticker	Name	ITIN				
generic		Bitpanda Depot				XTZ	Tezos	Z8MX-J7Y3-R				

ID	Date	Type	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						
71	06/08/2020 07:10:22	Buy	36	389.28591727	XTZ	1,000.00000000	EUR		1,125.01				
72	08/11/2020 10:21:31	Sell	47	1,357.50000000	EUR	389.28591727	XTZ			1,593.50			
	06/08/2020 07:10:22	Buy		389.28591727	XTZ	1,000.00000000	EUR		1,125.01	1,593.50	468.49	64	Yes, Short-Term

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	BEST	Bitpanda Ecosystem Token	

ID	Date	Type	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						
73	02/28/2020 10:20:00	Deposit		200.00000000	BEST				12.58				
74	06/19/2020 17:22:00	Deposit		100,000.00000000	BEST				9,069.35				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	ETH	Ethereum	T22F-QJGB-N

ID	Date	Type	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						
75	02/06/2020 07:44:00	Deposit		36.55831497	ETH				7,466.31				
76	06/04/2020 10:01:00	Sell	81	550.82400000	PAN	1.00000000	ETH			11.63			
	02/06/2020 07:44:00	Deposit		1.00000000	ETH				204.23	11.63	-192.60	119	Yes, Short-Term
77	06/04/2020 10:01:00	Sell	83	0.47521700	USDT	1.00000000	ETH			0.48			
	02/06/2020 07:44:00	Deposit		1.00000000	ETH				204.23	0.48	-203.76	119	Yes, Short-Term
78	06/04/2020 10:01:00	Sell	79	50.90000000	MIOTA	1.00000000	ETH			12.73			
	02/06/2020 07:44:00	Deposit		1.00000000	ETH				204.23	12.73	-191.50	119	Yes, Short-Term

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	MIOTA	IOTA	DB8C-YKTY-7

ID	Date	Type	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						
79	06/04/2020 10:01:00	Buy	78	50.90000000	MIOTA	1.00000000	ETH		12.73				

ID	Date	Type	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						
80	06/04/2020 10:34:00	Withdrawal				50.90000000 MIOTA				12.73			
	06/04/2020 10:01:00	Buy		50.90000000 MIOTA		1.00000000 ETH			12.73	12.73	0.00	0	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	PAN	Pantos	

ID	Date	Type	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						
81	06/04/2020 10:01:00	Buy	76	550.82400000 PAN		1.00000000 ETH			11.63				
82	06/04/2020 10:34:00	Withdrawal				550.82400000 PAN				11.63			
	06/04/2020 10:01:00	Buy		550.82400000 PAN		1.00000000 ETH			11.63	11.63	0.00	0	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	USDT	Tether	2XGX-SUDG-H

ID	Date	Type	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						
83	06/04/2020 10:01:00	Buy	77	0.47521700 USDT		1.00000000 ETH			0.48				
84	06/04/2020 10:34:00	Withdrawal				0.47521700 USDT				0.48			
	06/04/2020 10:01:00	Buy		0.47521700 USDT		1.00000000 ETH			0.48	0.48	0.00	0	No

### Other income summary 2020

Data source	Account	Proceeds from Hardforks in USD	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 Security Token Distribution in USD	Proceeds from Forex in USD	Total proceeds in USD
generic	Bitpanda Depot	0.00	0.00	0.00	0.00	0.00	0.00	19.91	0.00	699.92	719.83
Total 2020		0.00	0.00	0.00	0.00	0.00	0.00	19.91	0.00	699.92	719.83

### Other income transaction statement 2020

ID	Date	Type	Data source	Account	Inflow / Outflow		Value resp. gain / loss in USD
					Quantity	Asset	
14	07/01/2020 11:17:34	Airdrop	generic	Bitpanda Depot	40.60907938	BEST	3.69
18	09/01/2020 11:25:01	Airdrop	generic	Bitpanda Depot	37.85022966	BEST	3.75
22	10/01/2020 11:21:25	Airdrop	generic	Bitpanda Depot	34.09209438	BEST	3.19
23	10/05/2020 13:28:05	Airdrop	generic	Bitpanda Depot	61.13875781	BEST	5.89
26	11/01/2020 11:16:15	Airdrop	generic	Bitpanda Depot	34.60930543	BEST	3.38
29	02/25/2020 15:33:32	Forex	generic	Bitpanda Depot	2.00000000	EUR	-0.05
32	06/04/2020 10:36:38	Forex	generic	Bitpanda Depot	13.60000000	EUR	-0.07
35	06/08/2020 07:10:02	Forex	generic	Bitpanda Depot	21.35000000	EUR	0.47
36	06/08/2020 07:10:22	Forex	generic	Bitpanda Depot	1,000.00000000	EUR	17.12
39	06/19/2020 14:13:23	Forex	generic	Bitpanda Depot	100.00000000	EUR	3.03
41	06/19/2020 14:15:17	Forex	generic	Bitpanda Depot	4,900.00000000	EUR	178.26
44	06/19/2020 14:17:33	Forex	generic	Bitpanda Depot	3,500.00000000	EUR	171.73
51	08/11/2020 10:26:39	Forex	generic	Bitpanda Depot	50.00000000	EUR	2.96
53	09/04/2020 10:19:53	Forex	generic	Bitpanda Depot	11.04000000	EUR	-0.21
57	10/08/2020 10:48:01	Forex	generic	Bitpanda Depot	9.24000000	EUR	326.68
Total 2020							719.83

## Notes

Capital assets include all property held for personal, investment or business purposes unless specifically excluded from its definition. As such, the sale or exchange of virtual currency is a taxable event subject to capital gains tax.

The tracking of each individual type of virtual currency must be performed on an account by account basis. 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.

Generally, the basis of virtual currency purchased is the cost paid by the taxpayer, also known as the cost basis. The basis is adjusted for specific items including transaction fees and commissions related to the purchase.

In the event of the sale of virtual currency, the amount realized by the taxpayer is equal to the sale price and any other consideration given to the taxpayer in exchange for their virtual currency.

In the event of the exchange of virtual currency, the amount realized by the taxpayer is equal to the fair market value of the incoming virtual currency on the date of the exchange and any other consideration given to the taxpayer in the exchange.

The amount recognized as capital gain or loss is the difference between the amount realized and the adjusted basis of the virtual currency. Since the payment of the fee is regarded as the sale of the corresponding virtual currency amounts, the change in value of the virtual currency is tax-relevant following the same calculation.

If the virtual currency in the hands of the taxpayer is owned exactly one year (365 days) or less, the gain or loss from the sale or exchange of virtual currency is deemed to be a net short-term capital gain or loss. If the holding period of the virtual currency in the hands of the taxpayer exceeds one year (366 days or more), the gain or loss from the sale or exchange of virtual currency is deemed to be a net long-term capital gain or loss.

If any assets were received as reward through an airdrop or hardfork, the fair market value of the received assets on the day of receipt is qualified as other income.

If any assets were received as reward through (i) the proof of stake consensus ("staking"), (ii) a lending transaction on a financial services platform ("lending"), (iii) mining ("mining"), (iv) the operation of a master node ("master node") or (v) bounties, in a non-business manner, the fair market value of the received assets on the day of receipt is qualified as other income.

If any assets were received as reward through (i) the proof of stake consensus ("staking"), (ii) a lending transaction on a financial services platform ("lending"), (iii) mining ("mining"), (iv) the operation of a master node ("master node") or (v) bounties, in a business manner, the fair market value of the received assets on the day of receipt is qualified as self-employment 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.

If any assets were received as part of a token swap, the exchange of the tokens is deemed to be tax-neutral, since the received tokens have the same right, function and value as the provisional tokens.

If any assets were received as part of an ICO ("initial coin offering"), or similar forms of financing, the basis of the token is equal to the acquisition cost on the date of initial investment. In the case of an investment in an ICO with an existing asset, the spending of the existing asset is treated as a sale.

If any assets were received as part of an "OTC Buy" against USD, the basis of the token is equal to the given acquisition cost. In the case any assets were received as part of an "OTC Buy" with linked "OTC Sell" transaction, both transactions are treated as one trade.

If any assets were received as profit or interest distribution from a security token, the fair market value of the received assets on the day of receipt is qualified as other income.

The deposit of any balances - for which no historical acquisition costs were detected - are simulated as an acquisition transaction at the fair market value of the incoming asset on the day of receipt.

If any assets were given as part of an "OTC Sell" against USD, the amount realized is equal the given sales proceeds.

If any assets were given as payment for goods and services, it is assumed that the fair market value of the goods or services provided corresponds to the fair market value of the given asset. For tax purposes, a spending of an asset for products or services is treated as a sale of the corresponding amounts of this asset.

If any assets were given as 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.

When withdrawing any assets, it is assumed that the taxpayer is the beneficial owner. For this reason, a tax-neutral transaction was assumed for the withdrawal, as far as the taxpayer does not make any other classification.

In case no suitable acquisition transaction could be identified for disposals, the missing assets are alternatively booked at acquisition cost of zero on the date of disposal.

In case of "margin trading", the performance of the asset pair is tracked using a selected leverage factor. It is assumed that the traded products do not meet Section 1256 contracts. The financial result of these transactions is subjected to the short-term capital gains regime. If any assets were received as "margin trading profit", the fair market value of the received assets on the day of receipt is qualified as short-term capital gain. If any assets were given as "margin trading fee" or "margin trading loss", the fair market value of the given assets on the day of receipt is qualified as short-term capital loss.

Any capital gain or loss related to foreign exchange transactions is qualified as other income.

Any capital gain or loss related to commodity trading is qualified as 60% long-term capital gain or loss and 40% short-term capital gain or loss.

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

The underlying tax framework is updated annually and in the present case reviewed by a big four accounting firm.

Yours sincerely

Blockpit GmbH



## International Sample Tax Report

Linz, 09.11.2020

### Tax report for 2020

Dear customer,

Please find attached the tax report for 2020.

The report contains all relevant transactions in the period from 01.01.2020 to 31.12.2020

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 GmbH

**Determination of tax bases  
from gains and losses from trading cryptocurrencies in 2020**

**Capital gains from trading cryptocurrencies in USD**

Total capital gain / loss	577,24
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**Income from cryptocurrencies holdings in USD**

Total income	19,91
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**Margin trading profit in USD**

Total margin trading profit / loss	0,00
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## Holdings overview

Total holdings						
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 31.12.2020
BEST	Bitpanda Ecosystem Token		800,00000000	208.075,95117496	101.548,74088186	
ETH	Ethereum	T22F-QJGB-N	36,55831497	36,55831497	39,55831497	
EUR	Euro	CSXM-58P6-2	4.423,00000000	17.553,48961842	12.464,73000000	
MIOTA	IOTA	DB8C-YKTY-7	0,00000000	101,80000000	101,80000000	
PAN	Pantos		0,00000000	1.101,64800000	1.101,64800000	
QTUM	Qtum	8NT5-EZAG-A	0,00000000	5,00000000	5,00000000	
USDT	Tether	2XGX-SUDG-H	0,00000000	15,95043400	15,95043400	
XAU	Gold Troy Ounce	CRTU-RPWG-M	0,00000000	0,17860208	0,00000000	
XTZ	Tezos	Z8MX-J7Y3-R	0,00000000	389,28591727	389,28591727	

Data source		Account				
generic		Bitpanda Depot				
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 31.12.2020
BEST	Bitpanda Ecosystem Token		0,00000000	107.875,95117496	101.548,74088186	
ETH	Ethereum	T22F-QJGB-N	36,55831497	0,00000000	36,55831497	
EUR	Euro	CSXM-58P6-2	4.423,00000000	17.553,48961842	12.464,73000000	
MIOTA	IOTA	DB8C-YKTY-7	0,00000000	50,90000000	50,90000000	
PAN	Pantos		0,00000000	550,82400000	550,82400000	
QTUM	Qtum	8NT5-EZAG-A	0,00000000	5,00000000	5,00000000	
USDT	Tether	2XGX-SUDG-H	0,00000000	15,47521700	15,47521700	
XAU	Gold Troy Ounce	CRTU-RPWG-M	0,00000000	0,17860208	0,00000000	
XTZ	Tezos	Z8MX-J7Y3-R	0,00000000	389,28591727	389,28591727	

Data source		Account				
generic		Unsynced Depot				
Ticker	Name	ITIN	Holdings 01.01.2020	Inflow 2020	Outflow 2020	Holdings 31.12.2020
BEST	Bitpanda Ecosystem Token		800,00000000	100.200,00000000	0,00000000	
ETH	Ethereum	T22F-QJGB-N	0,00000000	36,55831497	3,00000000	
MIOTA	IOTA	DB8C-YKTY-7	0,00000000	50,90000000	50,90000000	
PAN	Pantos		0,00000000	550,82400000	550,82400000	
USDT	Tether	2XGX-SUDG-H	0,00000000	0,47521700	0,47521700	

### 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	Unsynced Depot	0,00	587,85	-587,85	0,00	0,00	0,00
generic	Bitpanda Depot	1.169,00	3,91	1.165,09	1.115,12	10,67	1.104,45
Total 2020		1.169,00	591,76	577,24	1.115,12	10,67	1.104,45

## Capital gains transaction statement

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				BEST	Bitpanda Ecosystem Token						
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	28.02.2020 10:12:57	Deposit		100,0000000	BEST			6,29					
2	28.02.2020 10:18:25	Deposit		166,48329816	BEST			10,47					
3	28.02.2020 10:20:09	Withdrawal				200,00000000	BEST			12,58			
	28.02.2020 10:12:57	Deposit		100,00000000	BEST			6,29	6,29	0,00	0	No	
	28.02.2020 10:18:25	Deposit		100,00000000	BEST			6,29	6,29	0,00	0	No	
4	09.03.2020 15:52:07	Withdrawal				66,48329816	BEST			3,95			
	28.02.2020 10:18:25	Deposit		66,48329816	BEST			4,18	3,95	-0,23	10	No	
5	08.06.2020 07:10:02	Buy	35	256,83814859	BEST	21,35000000	EUR	24,13					
6	08.06.2020 07:10:22	Sell	37	13,06913406	EUR	159,59901549	BEST		14,79				
	08.06.2020 07:10:02	Buy		159,59901549	BEST	13,26687254	EUR	14,99	14,79	-0,20	0	Yes	
7	19.06.2020 14:13:23	Buy	39	1.255,02142376	BEST	100,00000000	EUR	113,82					
8	19.06.2020 14:13:23	Sell	40	0,75322347	EUR	9,45335499	BEST		0,84				
	08.06.2020 07:10:02	Buy		9,45335499	BEST	0,78582224	EUR	0,89	0,84	-0,04	11	Yes	
9	19.06.2020 14:15:17	Buy	41	61.420,57409864	BEST	4.900,00000000	EUR	5.570,45					
10	19.06.2020 14:15:17	Sell	42	36,90836709	EUR	463,21439448	BEST		41,37				
	08.06.2020 07:10:02	Buy		87,78577811	BEST	7,29730522	EUR	8,25	7,84	-0,41	11	Yes	
	19.06.2020 14:13:23	Buy		375,42861637	BEST	29,91412013	EUR	34,05	33,53	-0,52	0	Yes	
11	19.06.2020 14:17:33	Buy	44	43.831,99757398	BEST	3.500,00000000	EUR	3.975,28					
12	19.06.2020 14:17:33	Sell	45	26,39647741	EUR	330,86742463	BEST		29,58				
	19.06.2020 14:13:23	Buy		330,86742463	BEST	26,36348817	EUR	30,01	29,58	-0,42	0	Yes	
13	19.06.2020 17:22:22	Withdrawal				100.000,00000000	BEST			9.069,35			
	19.06.2020 14:13:23	Buy		548,72538276	BEST	43,72239170	EUR	49,77	49,77	0,00	0	No	
	19.06.2020 14:15:17	Buy		61.420,57409864	BEST	4.900,00000000	EUR	5.570,45	5.570,45	0,00	0	No	
	19.06.2020 14:17:33	Buy		38.030,70051858	BEST	3.036,76444566	EUR	3.449,14	3.449,14	0,00	0	No	
14	01.07.2020 11:17:34	Airdrop		40,60907938	BEST			3,69					
15	11.08.2020 10:21:31	Sell	48	12,99899664	EUR	165,54501234	BEST		15,26				
	19.06.2020 14:17:33	Buy		165,54501236	BEST	13,21882587	EUR	15,01	15,26	0,24	52	Yes	
16	11.08.2020 10:26:39	Buy	51	636,73716517	BEST	50,00000000	EUR	59,00					

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						
17	11.08.2020 10:26:39	Sell	52	0,37115918 EUR		4,72667749 BEST				0,44			
	19.06.2020 14:17:33	Buy		4,72667750 BEST		0,37742682 EUR		0,43		0,44	0,01	52	Yes
18	01.09.2020 11:25:01	Airdrop		37,85022966 BEST					3,75				
19	04.09.2020 10:19:53	Sell	54	11,04000000 EUR		145,48766416 BEST				13,07			
	19.06.2020 14:17:33	Buy		145,48766415 BEST		11,61723975 EUR		13,19		13,07	-0,12	76	Yes
20	04.09.2020 10:19:53	Sell	55	0,09284607 EUR		1,22377383 BEST				0,11			
	19.06.2020 14:17:33	Buy		1,22377381 BEST		0,09771876 EUR		0,11		0,11	0,00	76	Yes
21	04.09.2020 10:19:53	Sell	56	0,07190727 EUR		0,94778628 BEST				0,09			
	19.06.2020 14:17:33	Buy		0,94778630 BEST		0,07568106 EUR		0,09		0,09	0,00	76	Yes
22	01.10.2020 11:21:25	Airdrop		34,09209438 BEST					3,19				
23	05.10.2020 13:28:05	Airdrop		61,13875781 BEST					5,89				
24	08.10.2020 10:48:01	Sell	59	0,01658976 EUR		0,20288711 BEST				0,02			
	19.06.2020 14:17:33	Buy		0,20288710 BEST		0,01620060 EUR		0,02		0,02	0,00	110	Yes
25	08.10.2020 10:48:01	Sell	60	0,08091747 EUR		0,98959290 BEST				0,10			
	19.06.2020 14:17:33	Buy		0,98959291 BEST		0,07901933 EUR		0,09		0,10	0,01	110	Yes
26	01.11.2020 11:16:15	Airdrop		34,60930543 BEST					3,38				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	ETH	Ethereum	T22F-QJGB-N

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	06.02.2020 07:44:12	Withdrawal		36,55831497 ETH						7.466,31			
	21.11.2019 22:09:28	Buy		36,55831497 ETH		5.409,30000000 EUR		6.423,24		7.466,31	1.043,08	76	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	EUR	Euro	CSXM-58P6-2

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						
28	25.02.2020 15:33:32	Deposit		5.000,00000000 EUR				2,17	5.426,47				
29	25.02.2020 15:33:32	Fee				2,00000000 EUR				2,17			
	21.11.2019 22:09:28	Buy		2,00000000 EUR		35,13647721 BEST		2,22		2,17	-0,05	95	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						
30	04.06.2020 10:35:36	Buy	62	10,89000000	EUR	50,90000000	MIOTA		12,23				
31	04.06.2020 10:35:52	Buy	64	10,35000000	EUR	550,82400000	PAN		11,63				
32	04.06.2020 10:36:38	Sell	68	15,00000000	USDT	13,60000000	EUR			15,00			
	21.11.2019 22:09:28	Buy		13,60000000	EUR	238,92804498	BEST		15,07	15,00	-0,07	195	Yes
33	04.06.2020 10:36:51	Buy	69	13,71000000	EUR	15,47521700	USDT		15,40				
34	08.06.2020 07:08:44	Deposit		1.000,00000000	EUR				1.131,95				
35	08.06.2020 07:10:02	Sell	5	256,83814859	BEST	21,35000000	EUR			24,13			
	21.11.2019 22:09:28	Buy		21,35000000	EUR	375,08189417	BEST		23,65	24,13	0,47	199	Yes
36	08.06.2020 07:10:22	Sell	71	389,28591727	XTZ	1.000,00000000	EUR			1.125,01			
	21.11.2019 22:09:28	Buy		1.000,00000000	EUR	17.568,23860279	BEST		1.107,89	1.125,01	17,12	199	Yes
37	08.06.2020 07:10:22	Buy	6	13,06913406	EUR	159,59901549	BEST		14,79				
38	19.06.2020 14:12:08	Deposit		5.000,00000000	EUR				5.603,90				
39	19.06.2020 14:13:23	Sell	7	1.255,02142376	BEST	100,00000000	EUR			113,82			
	21.11.2019 22:09:28	Buy		100,00000000	EUR	1.756,82386030	BEST		110,79	113,82	3,03	210	Yes
40	19.06.2020 14:13:23	Buy	8	0,75322347	EUR	9,45335499	BEST		0,84				
41	19.06.2020 14:15:17	Sell	9	61.420,57409864	BEST	4.900,00000000	EUR			5.570,45			
	21.11.2019 22:09:28	Buy		3.286,05000000	EUR	57.730,11046068	BEST		3.640,58	3.735,67	95,09	210	Yes
	25.02.2020 15:33:32	Deposit		1.613,95000000	EUR				1.751,61	1.834,78	83,17	114	Yes
42	19.06.2020 14:15:17	Buy	10	36,90836709	EUR	463,21439448	BEST		41,37				
43	19.06.2020 14:16:40	Deposit		5.000,00000000	EUR				5.603,90				
44	19.06.2020 14:17:33	Sell	11	43.831,99757398	BEST	3.500,00000000	EUR			3.975,28			
	25.02.2020 15:33:32	Deposit		3.386,05000000	EUR				3.674,86	3.845,85	170,99	114	Yes
	04.06.2020 10:35:36	Buy		10,89000000	EUR	50,90000000	MIOTA		12,23	12,37	0,13	15	Yes
	04.06.2020 10:35:52	Buy		10,35000000	EUR	550,82400000	PAN		11,63	11,76	0,13	15	Yes
	04.06.2020 10:36:51	Buy		13,71000000	EUR	15,47521700	USDT		15,40	15,57	0,17	15	Yes
	08.06.2020 07:08:44	Deposit		79,00000000	EUR				89,42	89,73	0,30	11	Yes
45	19.06.2020 14:17:33	Buy	12	26,39647741	EUR	330,86742463	BEST		29,58				
46	19.06.2020 14:20:32	Withdrawal				1.500,00000000	EUR			1.681,17			
	08.06.2020 07:08:44	Deposit		921,00000000	EUR				1.042,53	1.032,24	-10,29	11	No
	08.06.2020 07:10:22	Buy		13,06913406	EUR	159,59901549	BEST		14,79	14,65	-0,15	11	No
	19.06.2020 14:12:08	Deposit		565,93086595	EUR				634,28	634,28	0,00	0	No
47	11.08.2020 10:21:31	Buy	72	1.357,50000000	EUR	389,28591727	XTZ		1.593,50				
48	11.08.2020 10:21:31	Buy	15	12,99899664	EUR	165,54501234	BEST		15,26				
49	11.08.2020 10:22:13	Withdrawal				1.357,50000000	EUR			1.593,50			
	19.06.2020 14:12:08	Deposit		1.357,50000000	EUR				1.521,46	1.593,50	72,04	52	No
50	11.08.2020 10:26:04	Deposit		50,00000000	EUR				58,69				
51	11.08.2020 10:26:39	Sell	16	636,73716517	BEST	50,00000000	EUR			59,00			

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						
	19.06.2020 14:12:08	Deposit		50,00000000 EUR					56,04	59,00	2,96	52	Yes
52	11.08.2020 10:26:39	Buy	17	0,37115918 EUR		4,72667749 BEST			0,44				
53	04.09.2020 10:19:53	Sell	65	5,00000000 QTUM		11,04000000 EUR				12,16			
	19.06.2020 14:12:08	Deposit		11,04000000 EUR					12,37	12,16	-0,21	76	Yes
54	04.09.2020 10:19:53	Buy	19	11,04000000 EUR		145,48766416 BEST			13,07				
55	04.09.2020 10:19:53	Buy	20	0,09284607 EUR		1,22377383 BEST			0,11				
56	04.09.2020 10:19:53	Buy	21	0,07190727 EUR		0,94778628 BEST			0,09				
57	08.10.2020 10:48:01	Sell	70	0,17860208 XAU		9,24000000 EUR				337,04			
	19.06.2020 14:12:08	Deposit		9,24000000 EUR					10,36	337,04	326,68	110	Yes
58	08.10.2020 10:48:01	Buy	66	9,24000000 EUR		5,00000000 QTUM			10,87				
59	08.10.2020 10:48:01	Buy	24	0,01658976 EUR		0,20288711 BEST			0,02				
60	08.10.2020 10:48:01	Buy	25	0,08091747 EUR		0,98959290 BEST			0,10				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	MIOTA	IOTA	DB8C-YKTY-7

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	04.06.2020 10:34:57	Deposit		50,90000000 MIOTA					12,73				
62	04.06.2020 10:35:36	Sell	30	10,89000000 EUR		50,90000000 MIOTA				12,23			
	04.06.2020 10:34:57	Deposit		50,90000000 MIOTA					12,73	12,23	-0,50	0	Yes

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Bitpanda Depot	PAN	Pantos	

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	04.06.2020 10:34:47	Deposit		550,82400000 PAN					11,63				
64	04.06.2020 10:35:52	Sell	31	10,35000000 EUR		550,82400000 PAN				11,63			
	04.06.2020 10:34:47	Deposit		550,82400000 PAN					11,63	11,63	0,00	0	Yes



Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				QTUM	Qtum	8NT5-EZAG-A					
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						
65	04.09.2020 10:19:53	Buy	53	5,00000000	QTUM	11,04000000	EUR		12,16				
66	08.10.2020 10:48:01	Sell	58	9,24000000	EUR	5,00000000	QTUM			10,87			
	04.09.2020 10:19:53	Buy		5,00000000	QTUM	11,04000000	EUR		12,16	10,87	-1,29	34	Yes

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				USDT	Tether	2XGX-SUDG-H					
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						
67	04.06.2020 10:34:35	Deposit		0,47521700	USDT				0,48				
68	04.06.2020 10:36:38	Buy	32	15,00000000	USDT	13,60000000	EUR		15,00				
69	04.06.2020 10:36:51	Sell	33	13,71000000	EUR	15,47521700	USDT			15,40			
	04.06.2020 10:34:35	Deposit		0,47521700	USDT				0,48	0,47	0,00	0	Yes
	04.06.2020 10:36:38	Buy		15,00000000	USDT	13,60000000	EUR		15,00	14,93	-0,07	0	Yes

Data source		Account				Asset							
						Ticker	Name	ITIN					
generic		Bitpanda Depot				XAU	Gold Troy Ounce	CRTU-RPWG-M					
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						
70	08.10.2020 10:48:01	Buy	57	0,17860208	XAU	9,24000000	EUR		337,04				

Data source		Account				Asset						
						Ticker	Name	ITIN				
generic		Bitpanda Depot				XTZ	Tezos	Z8MX-J7Y3-R				

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						
71	08.06.2020 07:10:22	Buy	36	389,28591727	XTZ	1.000,00000000	EUR		1.125,01				
72	11.08.2020 10:21:31	Sell	47	1.357,50000000	EUR	389,28591727	XTZ			1.593,50			
	08.06.2020 07:10:22	Buy		389,28591727	XTZ	1.000,00000000	EUR		1.125,01	1.593,50	468,49	64	Yes

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	BEST	Bitpanda Ecosystem Token	

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						
73	28.02.2020 10:20:00	Deposit		200,00000000	BEST				12,58				
74	19.06.2020 17:22:00	Deposit		100,000,00000000	BEST				9,069,35				

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	ETH	Ethereum	T22F-QJGB-N

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						
75	06.02.2020 07:44:00	Deposit		36,55831497	ETH				7,466,31				
76	04.06.2020 10:01:00	Sell	81	550,82400000	PAN	1,00000000	ETH			11,63			
	06.02.2020 07:44:00	Deposit		1,00000000	ETH				204,23	11,63	-192,60	119	Yes
77	04.06.2020 10:01:00	Sell	83	0,47521700	USDT	1,00000000	ETH			0,48			
	06.02.2020 07:44:00	Deposit		1,00000000	ETH				204,23	0,48	-203,76	119	Yes
78	04.06.2020 10:01:00	Sell	79	50,90000000	MIOTA	1,00000000	ETH			12,73			
	06.02.2020 07:44:00	Deposit		1,00000000	ETH				204,23	12,73	-191,50	119	Yes

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	MIOTA	IOTA	DB8C-YKTY-7

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						
79	04.06.2020 10:01:00	Buy	78	50,90000000	MIOTA	1,00000000	ETH		12,73				

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						
80	04.06.2020 10:34:00	Withdrawal				50,90000000 MIOTA				12,73			
	04.06.2020 10:01:00	Buy		50,90000000	MIOTA	1,00000000	ETH		12,73	12,73	0,00	0	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	PAN	Pantos	

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						
81	04.06.2020 10:01:00	Buy	76	550,82400000	PAN	1,00000000	ETH		11,63				
82	04.06.2020 10:34:00	Withdrawal				550,82400000 PAN				11,63			
	04.06.2020 10:01:00	Buy		550,82400000	PAN	1,00000000	ETH		11,63	11,63	0,00	0	No

Data source	Account	Asset		
		Ticker	Name	ITIN
generic	Unsynced Depot	USDT	Tether	2XGX-SUDG-H

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						
83	04.06.2020 10:01:00	Buy	77	0,47521700	USDT	1,00000000	ETH		0,48				
84	04.06.2020 10:34:00	Withdrawal				0,47521700 USDT				0,48			
	04.06.2020 10:01:00	Buy		0,47521700	USDT	1,00000000	ETH		0,48	0,48	0,00	0	No

### 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	Total proceeds in USD
generic	Bitpanda Depot	0,00	0,00	0,00	0,00	0,00	19,91	19,91
Total 2020		0,00	0,00	0,00	0,00	0,00	19,91	19,91

### Income transaction statement

ID	Date	Type	Data source	Account	Inflow		Value in USD
					Quantity	Asset	
14	01.07.2020 11:17:34	Airdrop	generic	Bitpanda Depot	40,60907938	BEST	3,69
18	01.09.2020 11:25:01	Airdrop	generic	Bitpanda Depot	37,85022966	BEST	3,75
22	01.10.2020 11:21:25	Airdrop	generic	Bitpanda Depot	34,09209438	BEST	3,19
23	05.10.2020 13:28:05	Airdrop	generic	Bitpanda Depot	61,13875781	BEST	5,89
26	01.11.2020 11:16:15	Airdrop	generic	Bitpanda Depot	34,60930543	BEST	3,38
Total 2020							19,91

## 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.

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

Blockpit GmbH