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(54) Title: GAIN AND LOSS COMPUTATION FOR CRYPTOCURRENCY TRANSACTIONS

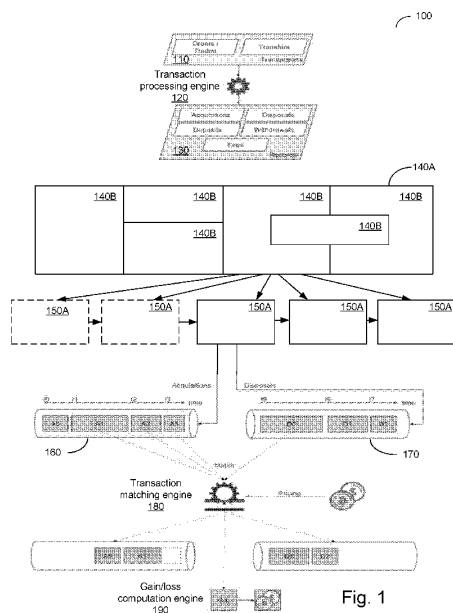


Fig. 1

(57) Abstract: A method for gain and loss computation for cryptocurrency transactions comprises: identifying a plurality of cryptocurrency trading transactions associated with an accounting perimeter of a plurality of accounting perimeters associated with one or more cryptocurrency trading accounts, wherein each cryptocurrency trading transaction of the plurality of cryptocurrency trading transactions is represented by one of: a cryptocurrency acquisition transaction or a cryptocurrency disposal transaction; for a given transaction perimeter, assigning each cryptocurrency trading transaction associated with the transaction perimeter to a transaction bucket of the sequence of transaction buckets associated with the transaction perimeter, wherein the transaction bucket is identified by a start time and an end time, and wherein the transaction bucket is selected based on a timestamp of the cryptocurrency trading transaction, such that the timestamp falls between the start time and the end time; and for a given transaction bucket, matching each cryptocurrency disposal transaction.

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