CLAIMS:

1. A method, comprising:

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 a 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;

for a given transaction bucket, matching each cryptocurrency disposal transaction associated with the given transaction bucket to at least a subset of a plurality of cryptocurrency acquisition transactions associated with the given transaction bucket, wherein matching a cryptocurrency disposal transaction to at least the subset of the plurality of cryptocurrency acquisition transactions further comprises:

selecting, from the plurality of cryptocurrency acquisition transactions, one or more cryptocurrency acquisition transactions, such that a timestamp of each selected cryptocurrency acquisition transaction is less than a timestamp of the cryptocurrency disposal transaction,

selecting a cryptocurrency acquisition transaction of the one or more cryptocurrency acquisition transactions,

responsive to determining that an amount of the selected cryptocurrency acquisition transaction is less than or equal to a difference between an amount of the cryptocurrency disposal transaction and a running total amount of matched cryptocurrency acquisition transactions, adding the amount of the selected cryptocurrency acquisition transaction to the running total amount of matched cryptocurrency acquisition transactions;

determining, for each of the matched transactions, a corresponding fiat currency transaction amount; and

computing, using the fiat currency transaction amounts, one of: a gain associated with each matched cryptocurrency disposal transaction or a loss associated with each matched cryptocurrency disposal transaction.

2. The method of claim 1, wherein identifying the plurality of cryptocurrency trading transactions associated with the accounting perimeter further comprises:

applying one or more perimeter definition rules to a normalized transaction record.

3. The method of claim 2, wherein each perimeter definition rule produces an accounting perimeter identifier by comparing values of one or more fields of the normalized transaction records to corresponding predetermined values.

4. The method of claim 1, further comprising:

responsive to determining that all cryptocurrency acquisition transactions of the transaction bucket have been matched to cryptocurrency disposal transactions, and no cryptocurrency disposal transactions have been left in the transaction bucket, selecting a subsequent transaction bucket from the sequence of transaction buckets.

5. The method of claim 1, further comprising:

responsive to determining that at least one cryptocurrency acquisition transaction of the given transaction bucket has not been fully matched to cryptocurrency disposal transactions, and no cryptocurrency disposal transactions have been left in the given transaction bucket, adding an unmatched amount of the at least one cryptocurrency acquisition transaction to a subsequent transaction bucket from the sequence of transaction buckets.

6. The method of claim 1, further comprising:

responsive to determining that at least one cryptocurrency disposal transaction of the transaction bucket has not been fully matched to cryptocurrency acquisition transactions, throwing an exception.

7. The method of claim 1, further comprising:

responsive to determining that the amount of the cryptocurrency disposal transaction exceeds the running total amount of matched cryptocurrency acquisition transactions, selecting a next cryptocurrency acquisition transaction from the one or more cryptocurrency acquisition transactions.

8. The method of claim 1, further comprising:

responsive to determining that an amount of the selected cryptocurrency acquisition transaction exceeds the difference between the amount of the cryptocurrency disposal transaction and the running total amount of matched cryptocurrency acquisition transactions, reducing the amount of the selected cryptocurrency acquisition transaction by the difference between the amount of the cryptocurrency disposal transaction and the running total amount of matched cryptocurrency acquisition transactions.

9. The method of claim 8, further comprising:

selecting a next cryptocurrency disposal transaction from the given transaction bucket.

10. The method of claim 1, wherein the fiat currency transaction amount is based on a fiat currency price of a cryptocurrency identified by the transaction, wherein the fiat currency price was effective at a time identified by a timestamp of the transaction.

11. The method of claim 1, further comprising:

generating a report reflecting one of: the gain associated with the matched cryptocurrency disposal transactions or the loss associated with the matched cryptocurrency disposal transactions.

12. The method of claim 1, further comprising:

generating an electronic tax accounting form reflecting one of: the gain associated with the matched cryptocurrency disposal transactions or the loss associated with the matched cryptocurrency disposal transactions;

responsive to receiving, via a graphical user interface, an approval of the electronic tax accounting form, digitally signing the electronic tax accounting form; and

uploading the electronic tax accounting form to a server authorized to accept electronic tax form filings.

13. A system, comprising:

a memory; and

a processor, coupled to the memory, wherein the processor is configured to:

identify 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, assign 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;

for a given transaction bucket, match each cryptocurrency disposal transaction associated with the given transaction bucket to at least a subset of a plurality of cryptocurrency acquisition transactions associated with the given transaction bucket, wherein matching a cryptocurrency disposal transaction to at least the subset of the plurality of cryptocurrency acquisition transactions further comprises:

selecting, from the plurality of cryptocurrency acquisition transactions, one or more cryptocurrency acquisition transactions, such that a timestamp of each selected cryptocurrency acquisition transaction is less than a timestamp of the cryptocurrency disposal transaction,

selecting a cryptocurrency acquisition transaction of the one or more cryptocurrency acquisition transactions,

responsive to determining that an amount of the selected cryptocurrency acquisition transaction is less than or equal to a difference between an amount of the cryptocurrency disposal transaction and a running total amount of matched cryptocurrency acquisition transactions, adding the amount of the selected cryptocurrency acquisition transaction to the running total amount of matched cryptocurrency acquisition transactions; determine, for each of the matched transactions, a corresponding fiat currency transaction amount; and

compute, using the fiat currency transaction amounts, one of: a gain associated with each matched cryptocurrency disposal transaction or a loss associated with each matched cryptocurrency disposal transaction.

14. The system of claim 13, wherein the processor is further configured to:

generate an electronic tax accounting form reflecting one of: the gain associated with the matched cryptocurrency disposal transactions or the loss associated with the matched cryptocurrency disposal transactions;

responsive to receiving, via a graphical user interface, an approval of the electronic tax accounting form, digitally signing the electronic tax accounting form; and

upload the electronic tax accounting form to a server authorized to accept electronic tax form filings.

15. A non-transitory computer-readable storage medium comprising executable instructions that, when executed by a computing system, cause the computing system to:

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;

for a given transaction bucket, matching each cryptocurrency disposal transaction associated with the given transaction bucket to at least a subset of a plurality of cryptocurrency acquisition transactions associated with the given transaction bucket, wherein matching a cryptocurrency disposal transaction to at least the subset of the plurality of cryptocurrency acquisition transactions further comprises:

selecting, from the plurality of cryptocurrency acquisition transactions, one or more cryptocurrency acquisition transactions, such that a timestamp of each selected

cryptocurrency acquisition transaction is less than a timestamp of the cryptocurrency disposal transaction,

selecting a cryptocurrency acquisition transaction of the one or more cryptocurrency acquisition transactions,

responsive to determining that an amount of the selected cryptocurrency acquisition transaction is less than or equal to a difference between an amount of the cryptocurrency disposal transaction and a running total amount of matched cryptocurrency acquisition transactions, adding the amount of the selected cryptocurrency acquisition transaction to the running total amount of matched cryptocurrency acquisition transactions;

determining, for each of the matched transactions, a corresponding fiat currency transaction amount; and

computing, using the fiat currency transaction amounts, one of: a gain associated with each matched cryptocurrency disposal transaction or a loss associated with each matched cryptocurrency disposal transaction.

16. The non-transitory computer-readable storage medium of claim 15, further comprising executable instructions that, when executed by a computing system, cause the computing system to:

generate an electronic tax accounting form reflecting the gain associated with the matched cryptocurrency disposal transactions or the loss associated with the matched cryptocurrency disposal transactions;

responsive to receiving, via a graphical user interface, an approval of the electronic tax accounting form, digitally signing the electronic tax accounting form; and

upload the electronic tax accounting form to a server authorized to accept electronic tax form filings.