

Blockchain Tax Conference

Sponsored by SJSU MST Program

Location: San Jose State University in San Jose, CA

Friday, February 9, 2024

[REGISTRATION](#) OPEN (seating is limited)

Conference Overview: This conference provides insights on current and emerging tax matters to tax practitioners and finance and accounting professionals who assist clients and others with digital asset investing or other transactions. The organizers expect the number and range of transactions involving digital assets and the blockchain will continue to grow as will the number of tax questions. This is an opportunity for those interested in these matters to gain information on the tax rules and open issues and considerations for addressing them.

Who should attend: Tax, accounting and finance professionals involved in the digital asset space. The topics will be covered at an intermediate and advanced level and assume attendees have a basic understanding of some digital asset actions such as forks, consensus protocols, and holding and transfers of various types of digital assets.

Agenda

Time	Topic	Presenters
8:30 – 8:40	Welcome	Annette Nellen, Professor - SJSU
8:40 – 9:10	Intersection of Tech and Finance Today – Why We Should Care Why should we understand crypto tech and finance? What unique problems can be solved with crypto tech? What should we bear in mind in understanding tax consequences of crypto transactions?	Dr. Seoyoung Kim , Associate Professor of Finance and Business Analytics - Santa Clara University; Author of NFTs for Dummies and DeFi for Dummies
9:10 – 10:25	When and How are Tokens Issued from PoW and PoS Subject to Tax? Tax and technical underpinnings to address taxation of tokens issued from proof of work and proof of stake protocols. Considerations of timing, sourcing, and more.	Noah Buxton , The Network Firm David Forst , Partner – Fenwick & West Erika Nijenhuis, Senior Counsel Office of Tax Policy - U.S. Treasury Christopher Wrobel, Special Counsel to the Associate Chief Counsel (Income Tax & Accounting) -IRS Office of Chief Counsel
10:25–10:45	Networking break	
10:45 – 11:45	Taxation of DAOs and Blockchain Based Ventures What is a DAO and are they all really decentralized? Is a DAO a partnership and what tax reporting is required? What have some states done to address classification of a DAO? Nature of blockchain-based businesses and defi.	Joshua Rivera , Operating Partner & General Counsel - Blockchain Capital Matthew L. Dimon , Associate - Fenwick & West

11:45 – 1:15	Lunch Keynote presentation Interview by David Forst	Colby Mangels, Tax Policy Advisor at OECD, Global Forum on the Exchange of Information for Tax Purposes
1:15 – 2:30	Dealing with the §6045 Proposed Regulations on Broker Reporting + OECD Reporting Guidelines Overview of the proposed regulations, tracking considerations and relevance to virtual currency FAQs, issues raised, how to get ready to prepare 1099-DA or deal with a taxpayer who receives one. How do these new rules compare to and relate to the OECD’s Crypto-Asset Reporting Framework (CARF)?	Sean McElroy , Associate – Fenwick & West Shehan Chandrasekera , Head of Tax Strategy – CoinTracker Erika Nijenhuis, Senior Counsel Office of Tax Policy - U.S. Treasury Colby Mangels, Tax Policy Advisor at OECD, Global Forum on the Exchange of Information for Tax Purposes
2:30 – 2:45	Break	
2:45 – 4:00	Taxation of Crypto Gains and Losses Determining the character and timing of gains including for self-employment tax, NIIT, passive activity loss limitations (§469), and capital gain rates. What type of losses exist and what are the tax considerations? What tax planning and legal issues exist?	Annette Nellen , Professor - SJSU Yu-Ting Wang , Practitioner-Owner - Yu- Ting Wang, P.C. Erik Weinapple , Tax Senior Manager – Moss Adams Christopher Wrobel, Special Counsel to the Associate Chief Counsel (Income Tax & Accounting), IRS Office of Chief Counsel
4:00 – 4:50	Breakout A - Expand Your Crypto Tech Capabilities Up to 25 people can sign up in advance for a hands-on demo to make a smart contract; bring your laptop Breakout B – Ask the Panelists Q&A and open forum on various tax issues, due diligence considerations in helping address crypto tax matters, and more	Dr. Seoyoung Kim , Associate Professor of Finance and Business Analytics – Santa Clara University
4:50 – 5:00	Wrap up and Closing Remarks Key takeaways from today. How to continue the discussion	Dr. Priya Kannan, Dean – SJSU Lucas College and Graduate School of Business Annette Nellen, Professor - SJSU

Registration: <https://www.sjsu.edu/taxinstitute/conference-details/registration.php>

\$200 (includes attendance, materials and a light breakfast, lunch and snacks)

(\$100 for government employees)

After January 25, 2024 (if space available), fee increases \$50.

Continuing Education: For topics above that qualify, SJSU MST program can offer MCLE for CA attorneys (5.5 hours), CE for CA CPAs (7 hours), and IRS CE for Enrolled Agents (6 hours).

Sponsored by:

