Agenda

Defining Digital Assets *J. Neumeister*
- History and development of digital assets
- Properties of digital assets
- Cryptocurrencies v. tokens
- Crypto frauds and other scams
- Tax implications of digital assets

Accounting Guidance and Its Applicability to Digital Assets *A. Forester*
- US Generally Accepted Accounting Principles (GAAP)
- International Financial Reporting Standards (IFRS)
- American Institute of Certified Public Accountants (AICPA)
- Anticipated guidance

Identifying Digital Assets and Related Issues *J. Asher*
- Determining ownership
- Involvement of third parties
- Rights associated with ownership/possession of digital assets
- Rights to access digital assets
- Identifying and recognizing changes in value

Determining Cost and Fair Market Value *M. DiMichael*
- Background
- Valuation approaches
- Valuation on financial statements
- NFT valuation

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Accounting for Digital Assets
Live, Interactive Webinar - Wednesday, May 22, 2024

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HalfMoon Education Inc.
PO Box 278
Altoona, WI 54720-0278

Learning Objectives

You'll be able to:

Explore the history and development of digital assets.

Identify the properties of digital assets and distinguish cryptocurrencies from tokens.

Comply with accounting guidance including GAAP and guidance from AICPA and IFRS.

Determine rights associated with ownership and possession of digital assets.

Identify and recognize changes in value.

Determine cost and fair market value.

HalfMoon Education Inc.,
Your LIVE Education Leader Presents

Accounting for Digital Assets

Live, Interactive Webinar - Wednesday, May 22, 2024

Identify properties of digital assets

Distinguish between cryptocurrencies and tokens

Explore tax implications

Review US Generally Accepted Accounting Principles (GAAP) and other guidance

Determine ownership and access rights

Identify and recognize changes in value

Continuing Education Credits

Accountants
7.2 CPE Credits

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7.2 CPE Credits

Attorneys
7.0 CLE Hours (FL, NY)
6.0 CLE Hours (CA, CT)

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Webinar Information

Online - Wednesday, May 22, 2024

Log into Webinar
8:30 - 9:00 am CDT

Break
11:15 - 11:45 am CDT

Morning Session
9:00 - 11:15 am CDT

Afternoon Session
11:45 am - 4:00 pm CDT

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Faculty

Alan Forester, CPA, Attorney *Forester Law*
Mr. Forester practices in Beverly Hills, California in the areas tax and trust law, personal injury, and criminal law. He also testified as an expert witness in various state and federal courts in California. Mr. Forester is a certified public accountant, attorney, and economist. As a CPA , Mr. Forester provides accounting, financial, and business valuation services. He received his M.A. degree in Economics and Finance, his Ph.D. candidacy degree in Economics from UCLA, and his J.D. degree from Loyola Law School, Los Angeles. Mr. Forester is an adjunct professor at California State University (CSU) and has teaching credentials in accounting and economics. He has taught tax, accounting, business law, statistics, and computer courses to graduate and undergraduate students. Mr. Forester is a judicial arbitrator of the Superior Court of the State of California for Los Angeles County as well as a mandatory fee arbitration for the State Bar of California.

Mark DiMichael *Partner, Digital Practice Leader, Citrin Cooperman Advisors LLC*
Mr. DiMichael is the founder and leader of the firm's digital assets practice, focusing on addressing the unique needs of Citrin Cooperman clients in the digital asset space. Mr. DiMichael is a partner in the forensic, litigation, and valuation services group as well. His deep understanding of the digital asset industry allows him to assist clients such as mining companies, investors, investment funds, ICO/IEO token issuers, NFT marketplaces/promoters/artists, and financial services companies with a wide range of accounting, tax, and advisory issues. His areas of expertise include divorce litigation, economic damages analysis, fraud investigation, white collar criminal defense, and business appraisals. Mr. DiMichael has prepared and rebutted expert reports, and he has experience working with companies in a wide range of industries. He has also provided deposition and expert testimony numerous times in federal court, state court, and arbitrations. Mr. DiMichael has been featured in or quoted in media including the *New York Times*, *CNBC*, *Forbes*, "Bloomberg Tax," *Accounting Today*, "Bankrate.com," *Hidden Forces Podcast*, and more. He regularly teaches CPE/CLE classes on digital assets and cryptocurrency, covering topics such as fraud, tax, accounting, investigation, and industry developments. He has also taught CPE/CLE classes on topics such as forensic accounting, divorce, and economic damages.

Jeffrey A. Asher, Esq. *Law Offices of Jeffrey A. Asher, PC*
Mr. Asher is the founder of the Law Offices of Jeffrey A. Asher, PC. He concentrates primarily in the areas of sophisticated estate planning for high-net-worth individuals and family businesses, asset protection planning to safeguard assets against creditors, estate and trust litigation, estate and trust administration, special needs planning, and elder law/Medicaid planning. He is admitted to practice in New York and Connecticut. Mr. Asher is a member of the New York State Bar Association, where he serves on the Executive Committee of the Elder Law and Special Needs Section and on the Executive Committee of the Trusts & Estates Law Section. Mr. Asher is a frequent lecturer for various financial institutions, civic groups and community organizations. He recently appeared in the HBO Documentary *Bobby Fischer Against the World: Fight for the Fischer Estate*. He also is a legal commentator on trusts and estates and elder law matters for *Court TV*, *TruTV*, *CNN Headline News*, and *The CBS Early Show*.

Jeff A. Neumeister CPA/ABV/CITP/CFF/CGMA, MAFF, CFE, CCI, CMA/CSCA, FCPA, CM&AA, PCI, CRFAC, BIDA/FMVA/FPWM, CCA, MA, MAcc, MBA, MS2 *Neumeister & Associates, LLP*
Mr. Neumeister is a partner with Neumeister & Associates. He is a well-educated and experienced forensic expert and consultant in accounting and financial advisory services. Small organizations, startups, holding entities, high-net-worth individuals, and middle market companies, directly and through their retained counsel, have relied upon Mr. Neumeister to identify problems, uncover frauds, improve efficiencies and initiate and defend against litigation. Over his 22 years of professional experience, he has worked in firms ranging in size from large international entities to smaller regional practices. Mr. Neumeister has been designated as an expert in multiple cases and has provided valuable deposition testimony for his clients. He has provided litigation advisory services to clients spanning a breadth of industries including construction, entertainment, health care, investments, information technology, professional services, retail, oil and gas, real estate, education, food and beverage, transportation, pharmaceuticals, and manufacturing. He has provided business valuations for litigation and non-litigation purposes. Mr. Neumeister has also managed the financial due diligence process for both buy and sell transactions. Through the use of sophisticated analytic solutions, investigative techniques, and an understanding of accounting, he has found effective solutions for a range of clients' problems including those related to tax strategies, operational efficiencies, and internal control.

Credit Information

This webinar is open to the public and offers accountants 7.2 CPE credits (based on 50-minute hours) of intermediate-level group internet based CPE credits in the areas of accounting and specialized knowledge. Knowledge of digital assets is beneficial, and no advance preparation is recommended. NASBA Sponsor No. 103015.

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