

***TTB Online CPE* — Digital Assets**

Learning Objectives/Table of Contents

Learning Objective

A Learning Objective A

Distinguish between legal tender and digital assets.

B Learning Objective B

Identify regulatory initiatives for digital assets.

C Learning Objective C

Recognize that digital assets are taxed as property.

D Learning Objective D

Recognize how virtual currency paid for services is taxed.

E Learning Objective E

Determine the tax issues related to gifts and charitable contributions of digital assets.