

FIFO – Aggregator of Capital Gains and Losses



PivotTable Enhanced



CONCEPT



FIFO Figure 1 - Concept

Hmm... An Excel spreadsheet orderly way of tracking capital gains and losses whereby accurate and regulatory-compliant details of the acquisitions and dispositions of capital assets using first-in first-out method of assigning cost to assets, are extracted from comma-separated values files and,

what if extracted capital gains and losses are presented at the beginning of the book to promptly sharpen the readers' interest in learning new skills while preserving absolute privacy.



PREFACE

Record keeping goes past the bounds of simple financial endeavors. It transcends geographical regions, languages, and cultures. Because of it, trades flourish and economic activities thrive in an orderly fashion.

One such economic activity is investment in capital assets that generate income or loss. FIFO - Aggregator of Capital Gains and Losses, henceforth referred to as "FIFO", presents an easy-to-learn way of tracking the viability and underperforming nature of capital investments.

Riding on the popularity for keeping records of financial transactions, FIFO adapts Excel to extract data from comma-separated values files and presents the result in an orderly way. FIFO makes an excellent choice because Excel still has an indeterminate lifespan to exist and lend its functionalities.

It should impress every investor who uses FIFO on Excel that he can control his investments so easily. With only eight fields (12 including reserved standby fields) to make alterations to, he is apt to watch over his gains and losses on his investments.

The advent of cryptocurrencies makes it even more imperative that FIFO be invented because the world is overwhelmed by fast-changing electronics and digital technologies. There is only so much that one speedily learns at a time and the one that comes early to mind is that which improves one's lifestyle, e.g. managing investments.

The goal is for FIFO to be universally usable like Excel itself. Millions of people in hundreds of countries already know how to use Excel. All the analytical tools to determine gains and losses on investments are already embedded in FIFO; it is only a matter of finding and activating them.

FIFO is PivotTable-enhanced for quick data analysis. It has a converter that transforms CSV files to FIFO format thereby making it the standard for all users. Furthermore, it has a configurator that shuffles data. In short, FIFO will thrive where Excel does. FIFO is a boon to the efforts of investors!



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DEDICATION

To the investors all over the world in need of
aggregating capital gains and losses arising from the acquisitions
and dispositions of capital assets particularly cryptocurrencies, by way of a
do-it-yourself system that ensures that their filings are kept
absolutely private and under their control.



ACKNOWLEDGMENTS

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Philippines, and as scholar at the University of the Philippines and
also, as a scholar at Asian Institute of Management.



INTRODUCTION

This page is as good as any place in the book to introduce FIFO – Aggregator of Capital Gains and Losses. Relate your interest to your investment projects and proceed to read.

You are staring at an innovative enterprise of tracking capital gains and losses based on an old application using the marvel of “8”. Innovative, because the project is the only project of its kind, to wit, only one exclusively using macro codes. The mention of an old application is in reference to the ubiquitous Excel software. Marvel of “8” refers to the eight columns of CSV file that FIFO requires to perform its appeal. Best of all, a properly converted CSV file makes FIFO a somewhat standard application based on Excel.

However, the chance of a CSV file exactly matching FIFO’s templates is zero. Here are the steps to make FIFO performs its magic nonetheless:

- Upload the original CSV file to “Kraken CSV File” sheet. You only need eight columns of data from the file, but you can upload as many as 15, discarding any unnecessary columns during the process. If an error occurs in subsequent processes, you can readily upload the file from “Kraken CSV File” sheet repeatedly.
- Copy the file that includes the required eight columns from “Kraken CSV File” sheet to ”CSV File” sheet. Copy must include all the rows of records.
- Using Excel’s replace function, in the ”CSV File”, select the column that contains the terms used to acquire and dispose capital assets. Replace all the acquisition terms to FIFO’s “buy” term and all the disposition terms to FIFO’s “sell” term. This standardizes transaction types irrespective of geographical location, language, and culture.
- Using FIFO’s configurator (Appendix D) configure the sort macro code and the following field macro codes: Reference, Currency Pair, Transaction Type, Amount, Date, Unit Price, Fees, and Cost, to fill your requirement. At this



phase of the aggregation process, you are ready to convert the CSV file to FIFO format..

- Run each macro in any order to convert “CSV File” to FIFO format. In the “CSV File To FIFO Format” sheet, sort records in level order by Currency Pair, Transaction Type, and Date.
- Manually transfer each currency pair group of records to “FIFO S&P Form” sheet. The file is already in chronological order. Only one currency pair per one form is allowed.
- Match “buy” orders against “sell” orders, strictly adhering to the first-in first-out rule for assigning cost to capital assets. Total “buys” on dates equal to or prior to sell date must equal one “sell” transaction. Possible split “buy” is imminent to make the “buy” and “sell” values equal.
- Transfer the information from “FIFO S&P Form” sheet to final report form. Form varies from organization to organization. Refer to an example on page 39 of the book.

FIFO is resource abundant with the product itself in easy-to-learn Excel format. The fully indexed book makes up for an all-inclusive reference, while the <https://www.finfout.com> website supplies the venue for playing videos that augment the discussions in the book. Finally, the PivotTable enhancements provide an instant analytical tool.



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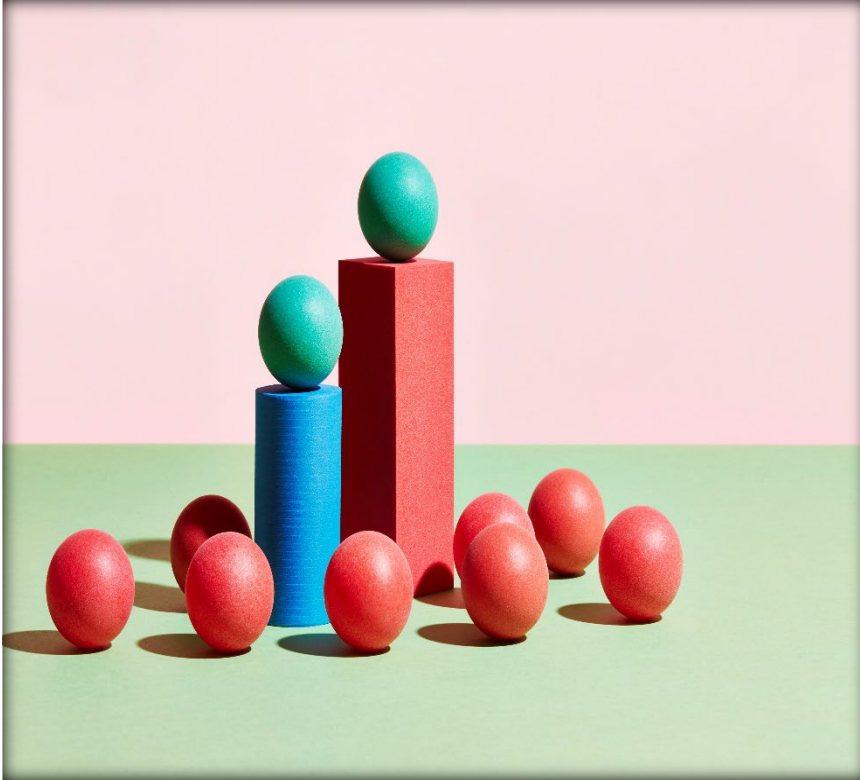
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WATCH YOUR EGGS GROW! – Page Flair



FIFO Figure 2 – Don't put your eggs in one basket.



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FIFO SPECIAL FEATURES -

Innovative Use of Memorandum Notes and Stock Photos

FIFO Figure 3 - FIFO Special Features, Innovative Use of Memorandum Notes and Stock Photos

With FIFO's distinctive features and having all full-size photographs on even-numbered pages followed by descriptions on odd-numbered pages, the small book size does not limit the clarity with which narratives are told. This arrangement allows the longer side of a photograph to be laid out along the vertical side of the page, which is longer than the horizontal side, fitting the normally wide Excel worksheets. The insertion of a memorandum page or a stock photo forces a photograph to flow to the even-numbered page.



The only slight drawback of having the longer side of a photograph laid out along the vertical side of a page is the slight angle your head needs to be positioned to view the photograph.

An added benefit derived from the use of memorandum pages and stock photos is the prospect of taking notes while learning FIFO. Subjects that are unclear during the first few readings of the book may be made note of in a memorandum page for clarification later.



THE INTERNAL REVENUE SERVICE – Page Flair



FIFO Figure 4 - Internal Revenue Service



DISCLAIMER

This book is not intended to supply financial advice to you. It only proves the author's ways of extracting capital gains and losses from CSV (comma-separated values) files, based on actual experience with cryptocurrencies.



Adoption of the methods shown in the book is at your discretion and shall not impute the author's ways for resulting in financial and legal accountability. For financial and legal advice, the author recommends that you consult a certified public accountant, a certified financial advisor, or a lawyer.

Further, the steps followed in the book are not absolute on account of the fast-changing advances in technology particularly in the cryptocurrency industry and shall not negatively affect your methods should those methods differ from what are shown in the book.

FIFO Figure 5 - Disclaimer



THE GOAL

Presentation of Capital Gains and Losses Extracted from CSV Files



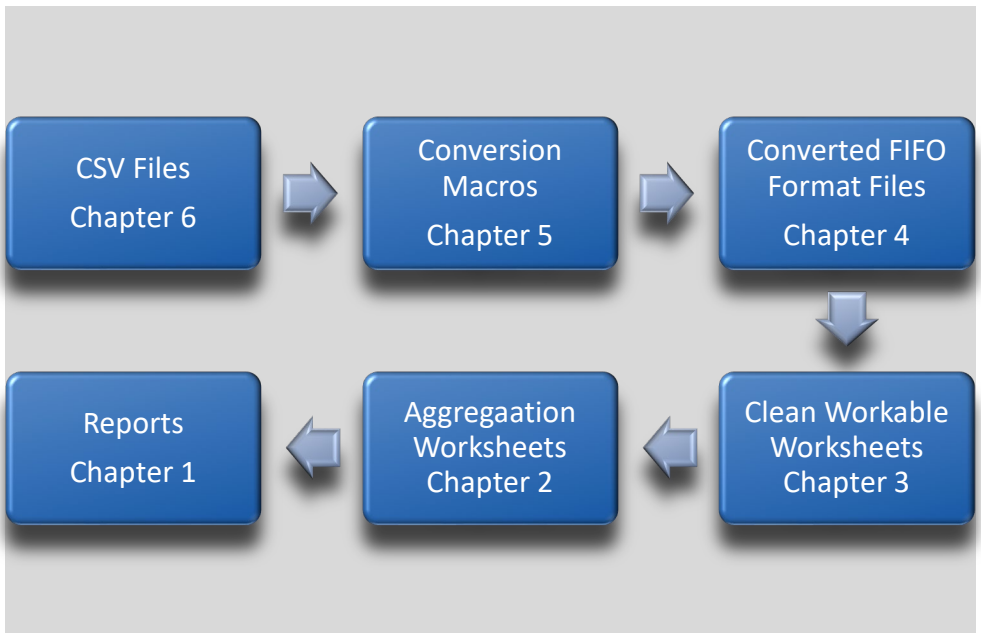
FIFO Figure 6 - 'The Goal'

“Where is the Life we have lost in living? Where is the wisdom we have lost in knowledge? Where is the knowledge we have lost in information?”

T. S. Eliot



THE WORK PLAN



FIFO Figure 7 - The Work Plan



EPIGRAPH

If you are an advance Excel user, skip the lengthy process of reviewing Excel's basic features, and start aggregating by following the procedures presented in the book, or better yet, for a simple donation, request the FIFO templates described in Chapter 5 and start aggregating right away.



EMERGENCE OF FIFO – AGGREGATOR OF CAPITAL GAINS AND LOSSES



FIFO Figure 8 - Introduction to FIFO – Aggregator of Capital Gains and Losses

Crypto is here to stay! Not a single day now passes by with one not hearing something good or bad about cryptos. Millions or even billions of dollars change hands every day.

The social media is aghast with stories of people losing their hard-earned dollars in bogus crypto investments. People need protection. Cryptos need to be regulated – that's what many people are now clamoring for.

Strengthened by the desire to tax the billions of dollars in circulation and the crimes coming along with it, governments now have the reason to regulate the crypto industry. Lobbyists from well-heeled institutions are now positioning their principals for an eventual regulation of the industry.



With regulations comes the standardization of the reporting system. Excel, being already a well-known software from whence other applications are derived, will certainly play a significant role in the design of reporting methods related to the eventual arrival of regulations. Hence, in anticipation, the birth of FIFO – Aggregator of Capital Gains and Losses. FIFO is the contraction of first-in first-out, a method of assigning cost to assets.

FIFO is a macro-driven system for preparing the report of capital gains and losses resulting from the acquisition and disposition of capital assets, particularly cryptocurrencies. Chapter 5 is where macro codes are organized to be the application's engine.



SKILLS REQUIREMENT



FIFO Figure 9 - Skills Requirement

FIFO is, for the most part, a template for preparing the report of capital gains and losses resulting from the acquisition and disposition of capital assets, which is cryptocurrencies in this case. Alternatively, or as a last resort, the application can also be conveniently adapted to any asset that generates capital gains and losses.

Only a slightly better than a beginner's knowledge of Excel is necessary to implement the templates. Proficiency in the use of Excel is desirable but not critical if one has the desire to improve on his Excel shortcomings.

The most frequently appearing Excel ribbon tabs are Home, Insert, Page Layout, Formulas, Data, Review, View, Developer, and Add-Ins. In this book, Add-Ins are never used, and Page-Layout and Review are rarely utilized. Even when the rest of the tabs are used, the purpose is mainly for proving and verifying results from other automatic operations that do not require extensive knowledge of Excel.



As a minimum requirement for using FIFO, you must see to it that the above ribbon tabs are readily accessible in the Excel version being used. Not all users have the same approach to solving problems using Excel. There could be a variety of ways to solve a problem. It is in this regard that a slightly skillful planning is required. This aspect in the execution of the templates is left to you.



MARKEDLY A DIFFERENT STYLE OF PRESENTATION

The first chapter of the book presents the finished product which is the report of aggregated values derived from the entire aggregation process. It is a unique presentation because instead of building towards the finished product, the finished report is presented first. Each chapter starting with Chapter 1 is built from the details developed in the immediately following higher-numbered chapter.

Each level of complexity in the aggregation process is a quitting opportunity. If the sight of the finished product discourages you instantly, there is no reason for you to continue reading the book.

You should, however, look at the opportunities offered by Chapter 5, which shortens the aggregation process considerably without going through the tedious task of learning Excel. Further, you should also investigate the benefits of the headings definitions in APPENDIX B. To familiarize yourself with FIFO at the start, a short simple persuasive session is perhaps appropriate.

Chapter 1 - Achieved Goal – Sample Report. If you stop being interested in the project, you immediately know what you are missing.

Chapter 2 - Intermediate Aggregation Spreadsheets. This chapter supplies the details reported in Chapter 1.

Chapter 3 - Post Conversion Progress Assessment. This chapter supplies the details necessary in the aggregation steps detailed in Chapter 2.

Chapter 4 - Transition to Aggregation. This chapter prepares the spreadsheets for the conversion of the CSV file to FIFO format. This is where the actual aggregation starts in earnest.

Chapter 5 - CSV File to FIFO Format Conversion. It comprises macro codes that convert CSV files to FIFO format. Although all the chapters in the project are considered vital in the aggregation process, Chapter 5 is considered the driver of the project.



Chapter 6 - CSV File Setup for Conversion to FIFO Format. This chapter is where the CSV files are judged and evaluated for appropriateness.

Aggregating capital gains and losses is difficult at the start. Obstacles appear insurmountable desktop-wise. But once learned, the joy starts, and the benefits abound. For example, privacy remains protected, control is at your fingertips, and peace of mind is maintained. Fear of audit is diminished because inventory details are in a state of readiness accessible at any moment.



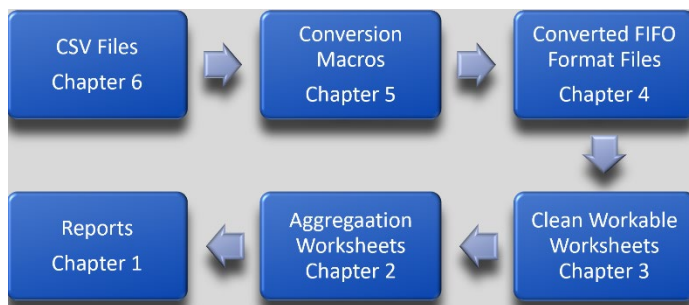
Chapter 1 – Achieved Goal - Sample Reports

Success is not measured by what you accomplish, but by the opposition you have encountered, and the courage with which you have maintained the struggle against overwhelming odds.

Orison Swett Marden

YOUR PROGRESS IN THE AGGREGATION PROCESS! NOTE THE DIRECTION OF THE ARROWS.

If you are working in this chapter, it means you are done aggregating. CONGRATULATIONS!



FIFO Figure 10 - Fulfillment Plan for Chapter 1



Sample Report 1 – ADA and DOGE Coins

Form **8949**

Sales and Other Dispositions of Capital Assets

OMB No. 1545-0074

2021

Attachment Sequence No. 12A

Department of the Treasury
Internal Revenue Service

Go to www.irs.gov/Form8949 for instructions and the latest information.

File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.

Name(s) shown on return

Social security number or taxpayer identification number

ROY E LIQUE

550-94-8193

Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.

Part I

Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2.

Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).

You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.

☐ (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above)

☐ (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS

☒ (C) Short-term transactions not reported to you on Form 1099-B

1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (f) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
	300 ADA Coins, Kraken Exchange	2/21/21	6/3/21	526	331			0	195
	25 ADA Coins, Kraken Exchange	2/21/21	6/3/21	44	28			0	16
	675 ADA Coins, Kraken Exchange	2/22/21	6/3/21	1183	717			0	466
	2000 DOGE Coins, Kraken Exchange	2/27/21	4/16/21	757	101			0	657
	3000 DOGE Coins, Kraken Exchange	3/6/21	4/16/21	1136	150			0	986
	1000 DOGE Coins, Kraken Exchange	3/6/21	4/16/21	379	51			0	328
	1500 DOGE Coins, Kraken Exchange	4/17/21	4/17/21	533	76			0	457
	2750 DOGE Coins, Kraken Exchange	3/19/21	4/17/21	977	161			0	816
	1750 DOGE Coins, Kraken Exchange	4/3/21	4/17/21	622	98			0	524
	250 DOGE Coins, Kraken Exchange	4/3/21	4/25/21	60	14			0	46
	400 DOGE Coins, Kraken Exchange	4/16/21	4/25/21	97	96			0	1
	4000 DOGE Coins, Kraken Exchange	4/18/21	4/25/21	967	1002			0	(35)
	1000 DOGE Coins, Kraken Exchange	4/23/21	4/25/21	242	252			0	(10)
	3350 DOGE Coins, Kraken Exchange	4/25/21	4/25/21	810	949			0	(139)
2	Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1a (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked).			8333	4026			0	4308

Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.

For Paperwork Reduction Act Notice, see your tax return instructions.

Cat. No. 37768Z

Form 8949 (2021)

FIFO Figure 11 - Sample Report 1, ADA and DOGE coins



...Details included in Sample Report 1

Details in the sample report are derived from Chapter 2:

FIFO Figure 14 as follows:

- 300 ADAs purchased on 2/21/2021.
- 25 ADAs purchased on 2/21/2021.
- 675 ADAs from a purchase of 2,000 on 2/22/2021.

FIFO Figure 18 as follows:

First sale of 6,000 DOGEs on 4/16/2021

- 2000 DOGEs purchased on 2/27/2021 for \$100.80 including fees.
- 3000 DOGEs purchased on 3/6/2021 for \$150.49 including fees.
- 1000 DOGEs purchased on 3/6/2021 for \$50.99 including fees.

Second sale of 6,000 DOGEs on 4/16/2021

- 1500 DOGEs purchased on 3/6/2021 for \$76.16 including fees.
- 2750 DOGEs purchased on 3/19/2021 for \$161.31 including fees.
- 1750 DOGEs purchased on 4/3/2021 for \$98.16 including fees.

Third sale of 9,000 DOGEs on 4/25/2021

- 250 DOGEs purchased on 4/3/2021 for \$13.84 including fees.
- 400 DOGEs purchased on 4/16/2021 for \$96.15 including fees.
- 4000 DOGEs purchased on 4/18/2021 for \$1,002.20 including fees.
- 1000 DOGEs purchased on 4/23/2021 for \$251.66 including fees.
- 3350 DOGEs purchased on 4/25/2021 for \$949.39 including fees.



Sample Report 2 – DOGE and VET Coins

Form 8949		Sales and Other Dispositions of Capital Assets		OMB No. 1545-0074				
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form8949 for instructions and the latest information. ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.		2021 Attachment Sequence No. 12A				
Name(s) shown on return ROYE LUQUE		Social security number or taxpayer identification number 550-94-8193						
Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions). You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need. <input type="checkbox"/> (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) <input type="checkbox"/> (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS <input checked="" type="checkbox"/> (C) Short-term transactions not reported to you on Form 1099-B								
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (f) in the separate instructions	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
	150 DOGE Coins, Kraken Exchange	4/25/21	6/3/21	137	42		0	94
	650 DOGE Coins, Kraken Exchange	5/7/21	6/3/21	1845	356		0	1489
	50 VET Coins, Gate.io Exchange	5/23/21	10/6/21	6	5		0	0
	200 VET Coins, Gate.io Exchange	5/23/21	10/6/21	22	17		0	6
	300 VET Coins, Gate.io Exchange	5/24/21	10/6/21	34	28		0	6
	100 VET Coins, Gate.io Exchange	5/24/21	10/6/21	11	9		0	2
	300 VET Coins, Gate.io Exchange	5/24/21	10/6/21	34	33		0	1
	50 VET Coins, Gate.io Exchange	5/24/21	10/6/21	6	6		0	0
	226 VET Coins, Gate.io Exchange	5/24/21	10/6/21	25	25		0	1
	149 VET Coins, Gate.io Exchange	5/24/21	10/7/21	17	17		0	0
	500 VET Coins, Gate.io Exchange	5/24/21	10/7/21	56	57		0	(2)
	600 VET Coins, Gate.io Exchange	5/25/21	10/7/21	100	100		0	0
	900 VET Coins, Gate.io Exchange	5/26/21	10/7/21	111	127		0	(15)
	1000 VET Coins, Gate.io Exchange	5/26/21	10/7/21	43	50		0	(7)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				2447	872		0	1575
Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.								
For Paperwork Reduction Act Notice, see your tax return instructions.						Cat. No. 37768Z		Form 8949 (2021)

FIFO Figure 12 - Sample Report 2, DOGE and VET Coins



...Details included in Sample Report 2

Details in the sample report are derived from Chapter 2:

FIFO Figure 18 as follows:

- 150 DOGEs purchased on 4/25/2021.
- 650 DOGEs purchased on 5/7/2021.

FIFO Figure 19 and FIFO Figure 20 as follows:

- 50 VET Coins purchased on 5/23/21.
- 200 VET Coins purchased on 5/23/21.
- 300 VET Coins purchased on 5/24/21.
- 100 VET Coins purchase on 5/24/21
- 300 VET Coins purchased on 5/24/21.
- 50 VET Coins purchased on 5/24/21.
- 226 VET Coins purchased on 5/24/21.
- 149 VET Coins purchased on 5/24/21.
- 500 VET Coins purchased on 5/24/21.
- 600 VET Coins purchased on 5/25/21.
- 900 VET Coins purchased on 5/26/21.
- 1000 VET Coins purchased on 5/26/21.



Sample Report 3 – VET Coins

Form 8949		Sales and Other Dispositions of Capital Assets		OMB No. 1545-0074				
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form8949 for instructions and the latest information. ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.		2021 Attachment Sequence No. 12A				
Name(s) shown on return ROY E LIQUE		Social security number or taxpayer identification number 550-94-8193						
Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).								
You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.								
<input type="checkbox"/> (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) <input type="checkbox"/> (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS <input checked="" type="checkbox"/> (C) Short-term transactions not reported to you on Form 1099-B								
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. (See the Note below and see Column (e) in the separate instructions)	Adjustment, if any, to gain or loss. If you enter an amount in column (g), enter a code in column (f). See the separate instructions.		(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
						(f) Code(s) from instructions	(g) Amount of adjustment	
199 VET Coins, Gate.io Exchange		5/26/21	10/7/21	22	25		0	(3)
29 VET Coins, Gate.io Exchange		5/26/21	10/7/21	3	4		0	(0)
8 VET Coins, Gate.io Exchange		5/26/21	10/7/21	1	1		0	(0)
150 VET Coins, Gate.io Exchange		5/27/21	10/7/21	17	21		0	(4)
770 VET Coins, Gate.io Exchange		5/27/21	10/7/21	86	100		0	(14)
300 VET Coins, Gate.io Exchange		5/27/21	10/7/21	33	39		0	(5)
150 VET Coins, Gate.io Exchange		5/27/21	10/7/21	17	19		0	(2)
3050 VET Coins, Gate.io Exchange		5/27/21	10/7/21	340	395		0	(55)
50 VET Coins, Gate.io Exchange		5/28/21	10/7/21	6	5		0	0
610 VET Coins, Gate.io Exchange		5/29/21	10/7/21	68	64		0	4
19 VET Coins, Gate.io Exchange		5/30/21	10/7/21	2	2		0	0
81 VET Coins, Gate.io Exchange		5/30/21	10/7/21	9	8		0	2
1500 VET Coins, Gate.io Exchange		5/31/21	10/7/21	169	160		0	8
517 VET Coins, Gate.io Exchange		6/1/21	10/7/21	58	65		0	(7)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				831	908		0	(76)
Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.								
For Paperwork Reduction Act Notice, see your tax return instructions.						Cat. No. 37768Z Form 8949 (2021)		

FIFO Figure 13 - Sample Report 3, VET Coins



...Details included in Sample Report 3

Details in the sample report are derived from Chapter 2:

FIFO Figure 19 and FIFO Figure 20 as follows:

- 199 VET Coins purchased on 5/26/21.
- 29 VET Coins purchased on 5/26/21.
- 8 VET Coins purchased on 5/26/21
- 150 VET Coins purchased on 5/27/21.
- 770 VET Coins purchased on 5/27/21.
- 300 VET Coins purchased on 5/27/21.
- 150 VET Coins purchased on 5/27/21.
- 3050 VET Coins purchased on 5/27/21.
- 50 VET Coins purchased on 5/28/21.
- 610 VET Coins purchased on 5/29/21.
- 19 VET Coins purchased on 5/30/21.
- 81 VET Coins purchased on 5/30/21.
- 1500 VET Coins purchased on 5/31/21.
- 517 VET Coins purchased on 6/1/21.



Sample Report 4 – VET Coins

Form 8949		Sales and Other Dispositions of Capital Assets		OMB No. 1545-0074				
Department of the Treasury Internal Revenue Service		▶ Go to www.irs.gov/Form8949 for instructions and the latest information. ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.		2021 Attachment Sequence No. 12A				
Name(s) shown on return ROY E LIQUE		Social security number or taxpayer identification number 550-94-8193						
Part I Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.								
Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).								
You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page for one or more of the boxes, complete as many forms with the same box checked as you need.								
<input type="checkbox"/> (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) <input type="checkbox"/> (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS <input checked="" type="checkbox"/> (C) Short-term transactions not reported to you on Form 1099-B								
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions	(f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g)
	273 VET Coins, Gate.io Exchange	6/1/21	10/7/21	31	34		0	(4)
	1200 VET Coins, Gate.io Exchange	6/1/21	10/7/21	135	149		0	(14)
	830 VET Coins, Gate.io Exchange	6/2/21	10/7/21	93	100		0	(6)
	500 VET Coins, Gate.io Exchange	6/2/21	10/7/21	56	63		0	(6)
	2232 VET Coins, Gate.io Exchange	6/3/21	10/7/21	251	285		0	(33)
	160 VET Coins, Gate.io Exchange	6/3/21	10/7/21	18	20		0	(2)
	1528 VET Coins, Gate.io Exchange	6/3/21	10/7/21	172	213		0	(41)
	6178 VET Coins, Gate.io Exchange	6/3/21	10/7/21	696	763		0	(67)
	2007 VET Coins, Gate.io Exchange	6/3/21	10/11/21	223	248		0	(25)
	3007 VET Coins, Gate.io Exchange	6/3/21	10/11/21	334	371		0	(38)
	18 VET Coins, Gate.io Exchange	6/3/21	10/11/21	2	2		0	(0)
	960 VET Coins, Gate.io Exchange	6/4/21	10/11/21	106	132		0	(26)
	490 VET Coins, Gate.io Exchange	6/4/21	10/11/21	54	66		0	(11)
	3350 VET Coins, Gate.io Exchange	6/4/21	10/11/21	372	449		0	(77)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶				2543	2895		0	(350)
Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.								
For Paperwork Reduction Act Notice, see your tax return instructions.						Cat. No. 37768Z		Form 8949 (2021)

FIFO Figure 14 - Sample Report 4, VET Coins



...Details included in Sample Report 4

Details in the sample report are derived from Chapter 2:

FIFO Figure 19 and FIFO Figure 20 as follows:

- 273 VET Coins purchased on 6/1/21.
- 1200 VET Coins purchased on 6/1/21.
- 830 VET Coins purchased on 6/2/21.
- 500 VET Coins purchased on 6/2/21.
- 2232 VET Coins purchased on 6/3/21.
- 160 VET Coins purchased on 6/3/21.
- 1528 VET Coins purchased on 6/3/21.
- 6178 VET Coins purchased on 6/3/21.
- 2007 VET Coins purchased on 6/3/21.
- 3007 VET Coins purchased on 6/3/21.
- 18 VET Coins purchased on 6/3/21
- 960 VET Coins purchased on 6/4/21.
- 490 VET Coins purchased on 6/4/21.
- 3350 VET Coins purchased on 6/4/21.



Sample Report 5 – VET and BAT Coins

Form 8949 Department of the Treasury Internal Revenue Service	Sales and Other Dispositions of Capital Assets ▶ Go to www.irs.gov/Form8949 for instructions and the latest information. ▶ File with your Schedule D to list your transactions for lines 1b, 2, 3, 8b, 9, and 10 of Schedule D.	OMB No. 1545-0074 <div style="border: 1px solid black; padding: 5px; text-align: center;"> 2021 Attachment Sequence No. 12A </div>						
Name(s) shown on return ROY E LIQUE		Social security number or taxpayer identification number 550-94-8193						
Before you check Box A, B, or C below, see whether you received any Form(s) 1099-B or substitute statement(s) from your broker. A substitute statement will have the same information as Form 1099-B. Either will show whether your basis (usually your cost) was reported to the IRS by your broker and may even tell you which box to check.								
Part I Short-Term. Transactions involving capital assets you held 1 year or less are generally short-term (see instructions). For long-term transactions, see page 2. Note: You may aggregate all short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS and for which no adjustments or codes are required. Enter the totals directly on Schedule D, line 1a; you aren't required to report these transactions on Form 8949 (see instructions).								
You must check Box A, B, or C below. Check only one box. If more than one box applies for your short-term transactions, complete a separate Form 8949, page 1, for each applicable box. If you have more short-term transactions than will fit on this page or one or more of the boxes, complete as many forms with the same box checked as you need.								
<input type="checkbox"/> (A) Short-term transactions reported on Form(s) 1099-B showing basis was reported to the IRS (see Note above) <input type="checkbox"/> (B) Short-term transactions reported on Form(s) 1099-B showing basis wasn't reported to the IRS <input checked="" type="checkbox"/> (C) Short-term transactions not reported to you on Form 1099-B								
1	(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold or disposed of (Mo., day, yr.)	(d) Proceeds (sales price) (see instructions)	(e) Cost or other basis. See the Note below and see Column (e) in the separate instructions.	(f) Code(s) from instructions	(g) Amount of adjustment	(h) Gain or (loss). Subtract column (e) from column (d) and combine the result with column (g).
	190 VET Coins, Gate.io Exchange	6/4/21	10/11/21	21	24		0	(3)
	852 VET Coins, Gate.io Exchange	6/11/21	10/11/21	94	96		0	(1)
	285 VET Coins, Gate.io Exchange	6/18/21	10/11/21	32	30		0	1
	3675 VET Coins, Gate.io Exchange	6/22/21	10/11/21	408	283		0	125
	920 VET Coins, Gate.io Exchange	6/22/21	10/11/21	18	13		0	6
	100 BAT Coins, Kraken Exchange	2/27/21	4/25/21	106	53		0	53
	200 BAT Coins, Kraken Exchange	2/27/21	4/25/21	212	105		0	107
	500 BAT Coins, Kraken Exchange	3/19/21	4/25/21	531	607		0	(77)
	150 BAT Coins, Kraken Exchange	6/3/21	6/3/21	122	170		0	(48)
2 Totals. Add the amounts in columns (d), (e), (g), and (h) (subtract negative amounts). Enter each total here and include on your Schedule D, line 1b (if Box A above is checked), line 2 (if Box B above is checked), or line 3 (if Box C above is checked) ▶								
				1544	1381		0	162
Note: If you checked Box A above but the basis reported to the IRS was incorrect, enter in column (e) the basis as reported to the IRS, and enter an adjustment in column (g) to correct the basis. See Column (g) in the separate instructions for how to figure the amount of the adjustment.								

FIFO Figure 15 - Sample Report 5, VET and BAT Coins



...Details included in Sample Report 5

Details in the sample report are derived from Chapter 2:

FIFO Figure 19 and FIFO Figure 20 as follows:

- 190 VET Coins purchased on 6/4/21.
- 852 VET Coins purchased on 6/11/21.
- 285 VET Coins purchased on 6/18/21.
- 3675 VET Coins purchased on 6/22/21.
- 920 VET Coins purchased on 6/22/21.

Details in the sample report are derived from:

FIFO Figure 16 as follows:

- 100 BAT Coins purchased on 2/27/21.
- 200 BAT Coins purchased on 2/27/21.
- 500 BAT Coins purchased 3/19/21.
- 150 BAT Coins purchased 6/3/21.



Chapter 2 – Intermediate Aggregation Spreadsheets

The first rule of any technology used in a business is that automation applied to an efficient operation will magnify the efficiency.
The second is that automation applied to an inefficient operation will magnify the inefficiency.

Bill Gates

Pause Chapter!

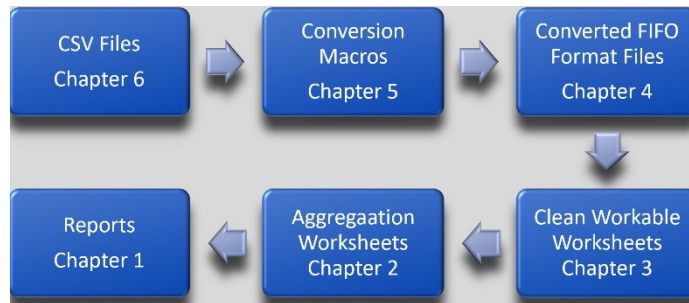
If you reach this stage in the aggregation process on your own, it means your privacy is still intact. At this point in the process, you have the choice of whether to delegate the matching of disposed and acquired assets and lose your privacy, or do the matching yourself and still maintain absolute privacy.

The process is FAST, SIMPLE, and EASY!



**YOUR PROGRESS IN THE AGGREGATION PROCESS!
NOTE THE DIRECTION OF THE ARROWS.**

If you are working in this chapter, it means you
are done with Chapters 6, 5, 4, and 3.



FIFO Figure 16 - Fulfillment Plan for Chapter 2



ADA Coin Intermediate Aggregation Result

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...Analyzing the ADA Coin Intermediate Aggregation Report

During the year 2021, 83 purchases of ADAs were made with USD and USDT, for a total of 64,489 ADAs.

Only one sale of 1,000 ADAs was made on June 3, 2021, leaving 63,489 in inventory. The sale was from the following purchases:

- 300 ADAs purchased on 2/21/2021.
- 25 ADAs purchased on 2/21/2021.
- 675 ADAs from a purchase of 2,000 on 2/22/2021.



FIFO Figure 18 -
ADA Coin

The total sale of \$1,752.06 less total acquisition cost of \$1,075.57 (including fees) yielded a profit of \$676.49. Because the sold assets were held less than a year, the profit was reported as a short-term capital gain.

The 1,325 remaining ADAs from the 2,000 purchase on 2/22/2021 will be the first to be sold on the next sale.

The above purchases, being the earliest, were the first candidates to be disposed of in accordance with the first-in first-out method of assigning cost to assets.

The list of the remaining ADAs is arranged in chronological order from top to bottom, ready for the next activity of more acquisitions and dispositions.



BAT Coin Intermediate Aggregation Result

[illegible]

FIFO Figure 19 - BAT Intermediate Aggregation Result



...Analyzing the BAT Coin Intermediate Aggregation Report

The first sale of 800 BATs occurred on 4/25/2021. The sale was from a batch of purchases as follows:

- 100 BATs purchased on 2/27/2021 for \$53.04 including fees, for proceeds of \$106.18 and profit of \$53.14.
- 200 BATs purchased on 2/27/2021 for \$105.31 including fees, for proceeds of \$212.36 and profit of \$107.04.
- 500 BATs purchased on 3/19/2021 for \$607.48 including fees, for proceeds of \$530.89 and loss of \$76.59.

Total profit from sales was \$83.60.

The second and last sale that occurred on 6/3/2021 for \$212.36 was of 200 BATs purchased on 4/3/2021 for \$226.00 base price and \$0.36 fees. The total acquisition price was \$226.36. The sale transaction resulted in a loss of \$14.00.

Net profit in the two sale transactions was \$69.00. Since the BATs sold were held less than a year, the profit was reported as a short-term gain. All BATs were sold.



FIFO Figure 20 - BAT Coin



DOGE Coin Intermediate Aggregation Result

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Reference

Amount Acquired

Date Acquired

Date Disposed

Acquisition Cost

Acquisition Fees

Final Cost

Final Disposed Amount

Final Acquisition Cost

Proceeds from Disposition

Gain or (Loss)

Undisposed Amount

1

2

3

4

5

1TFJ5U-ICXB6-R3NCMP - Exchange A

2000

2/27/2021

4/16/2021

100.5366

0.26139516

100.797995

2000

100.7979952

757.2110432

656.413048

0

6

1CTV5U-55SOG-05E3SD - Exchange A

3000

3/6/2021

4/16/2021

150.1026

0.39026676

150.492867

3000

150.4928668

1133.816565

985.323698

0

7

1TUB7B3-NEV3C-65ZCST - Exchange A

2500

3/6/2021

4/16/2021

127.147067

0.33058237

127.477649

1000

50.9910597

378.6055216

327.61462

1500

8

9

1TUB7B3-NEV3C-65ZCST - Exchange A

1500

3/6/2021

4/16/2021

76.1560072

0

76.1560072

1500

76.15600717

532.8979416

456.741934

0

10

1TWC5U-W7B0U-56FVCD - Exchange A

2750

3/19/2021

4/16/2021

161.084

0.2255176

161.309518

2750

161.3095176

1041.165184

879.855667

0

11

1T0F66G-45UUP-75TK4V - Exchange A

2000

4/3/2021

4/16/2021

112

0.1792

112.1792

1750

98.1568

662.5596628

564.402863

250

12

13

1T0F66G-45UUP-75TK4V - Exchange A

250

4/3/2021

4/25/2021

13.8432

0

13.8432

250

13.8432

60.45663003

46.593438

0

14

1TZU5U-V39U-WH6LL5 - Exchange A

400

4/16/2021

4/25/2021

96

0.1536

96.1536

400

96.1536

100.9614724

4.80787243

0

15

1TQCWVZ-54BH6-IQWV3U - Exchange A

4000

4/18/2021

4/25/2021

999.6

2.59896

1002.19896

4000

1002.19896

1009.614724

7.41576432

0

16

1TPXZ2-1F3V1-5RWOM1 - Exchange A

1000

4/23/2021

4/25/2021

251.0115

0.6526299

251.66413

1000

251.6641299

252.4036811

0.73955118

0

17

1TQ07YA-55U61-R4B3C - Exchange A

3500

4/25/2021

4/25/2021

989.3247

2.5722422

991.896944

3350

949.3070752

845.5523316

-103.834744

150

18

19

1TQ07YA-55U61-R4B3C - Exchange A

150

4/25/2021

5/9/2021

39.9376248

0

39.9376248

150

39.93762482

85.3033667

45.3727119

0

20

1TZQ0D6-UJXG-REDKX5 - Exchange A

800

5/7/2021

4/25/2021

437.555784

1.13764504

438.693429

650

356.4384113

1845.701318

1489.26351

150

21

22

23

24

25

...

XDG Aggregation Calculation

FIFO Figure 21 - DOGE Intermediate Aggregation Result



...Analyzing the DOGE Coin Intermediate Aggregation Report

First sale of 6,000 DOGEs on 4/16/2021 for \$2,271.63 with acquisition cost of \$302.28 netting a profit of \$1,969.35. Sale was from the following purchases:

- 2000 DOGEs purchased on 2/27/2021 for \$100.80 including fees.
- 3000 DOGEs purchased on 3/6/2021 for \$150.49 including fees.
- 1000 DOGEs purchased on 3/6/2021 for \$50.99 including fees.

Second sale of 6,000 DOGEs on 4/16/2021 for \$2,236.62 with acquisition cost of \$335.62 netting a profit of \$1,901.00. Sale was from the following purchases:

- 1500 DOGEs purchased on 3/6/2021 for \$76.16 including fees.
- 2750 DOGEs purchased on 3/19/2021 for \$161.31 including fees.
- 1750 DOGEs purchased on 4/3/2021 for \$98.16 including fees.

Third sale of 9,000 DOGEs on 4/25/2021 for \$2,268.97 with acquisition cost of \$2,313.25 netting a loss of \$44.28. Sale was from the following purchases:

- 250 DOGEs purchased on 4/3/2021 for \$13.84 including fees.
- 400 DOGEs purchased on 4/16/2021 for \$96.15 including fees.
- 4000 DOGEs purchased on 4/18/2021 for \$1,002.20 including fees.
- 1000 DOGEs purchased on 4/23/2021 for \$251.66 including fees.
- 3350 DOGEs purchased on 4/25/2021 for \$949.39 including fees.

Fourth sale of 800 DOGEs on 5/9/2021 for \$1,931.01 with acquisition cost of \$396.38 netting a profit of \$1,534.64

- 150 DOGEs purchased on 4/25/2021 for \$39.94 including fees.
- 650 DOGEs purchased on 5/7/2021 for \$356.44 including fees.



FIFO Figure 22 - DOGE
Coin



VET Coin Intermediate Aggregation Result

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81	Reference	coins bought	Date Acquired (b)	purchasee	Clean Fees	Total Cost	Coins sold	Date Sold	Proceeds	Assigned Cost	Remaining VET	Gain or (loss)
82												
83	49518316534	50	5/23/2021	5.00	0.36	5.36	50	10/6/2021	5.61	5.36	0	0.25
84	49759412179	200	5/23/2021	16.00	0.54	16.54	200	10/6/2021	22.44	16.54	0	5.90
85	49927507282	300	5/24/2021	27.42	0.18	27.60	300	10/6/2021	33.66	27.60	0	6.06
86	49927812128	100	5/24/2021	9.16	0.00	9.16	100	10/6/2021	11.22	9.16	0	2.06
87	50001016901	300	5/24/2021	32.10	0.49	32.59	300	10/6/2021	33.66	32.59	0	1.07
88	50037856198	276	5/24/2021	29.99	0.49	30.48	50	10/6/2021	5.61	5.52	226	0.09
89												
90	50037856198	226	5/24/2021	24.56	0.00	24.56	226	10/7/2021	25.19	24.56	0	0.64
91	50037856198	149	5/24/2021	16.18	0.90	17.08	149	10/7/2021	16.61	17.08	0	(0.47)
92	50040667129	500	5/24/2021	56.24	1.08	57.32	500	10/7/2021	55.74	57.32	0	(1.58)
93	50041552122	600	5/24/2021	67.08	1.62	68.70	600	10/7/2021	66.89	68.70	0	(1.81)
94	50046961228	900	5/25/2021	98.10	1.79	99.89	900	10/7/2021	100.33	99.89	0	0.44
95	50560462598	1000	5/26/2021	125.89	0.70	126.59	1000	10/7/2021	111.48	126.59	0	(15.11)
96	50562834414	390	5/26/2021	49.84	0.35	50.19	390	10/7/2021	43.48	50.19	0	(6.71)
97	50565921186	199	5/26/2021	25.28	0.05	25.33	199	10/7/2021	22.18	25.33	0	(3.15)
98	50565921186	29	5/26/2021	3.63	0.01	3.64	29	10/7/2021	3.23	3.64	0	(0.41)
99	50565921186	8	5/26/2021	0.99	0.27	1.26	8	10/7/2021	0.89	1.26	0	(0.37)
100	50598594446	150	5/27/2021	19.35	1.38	20.73	150	10/7/2021	16.72	20.73	0	(4.01)
101	50600306148	770	5/27/2021	99.03	0.54	99.57	770	10/7/2021	85.84	99.57	0	(13.73)
102	50601627634	300	5/27/2021	38.25	0.27	38.52	300	10/7/2021	33.44	38.52	0	(5.08)
103	50603963425	150	5/27/2021	19.18	0.00	19.18	150	10/7/2021	16.72	19.18	0	(2.46)
104	50624493095	3050	5/27/2021	395.34	0.00	395.34	3050	10/7/2021	340.01	395.34	0	(55.33)
105	50995573855	50	5/28/2021	5.48	0.00	5.48	50	10/7/2021	5.57	5.48	0	0.09
106	51096572579	610	5/29/2021	64.19	0.00	64.19	610	10/7/2021	68.00	64.19	0	3.81
107	51355675886	100	5/30/2021	9.35	0.00	9.35	19	10/7/2021	2.12	1.78	81	0.34
108												
109	51355675886	81	5/30/2021	7.57	0.00	7.57	81	10/7/2021	9.12	7.57	0	1.55
110	51551005735	1500	5/31/2021	160.44	0.00	160.44	1500	10/7/2021	168.94	160.44	0	8.50
111	51784333979	790	6/1/2021	99.28	0.00	99.28	517	10/7/2021	58.23	64.97	273	(6.74)
112												
113	51784333979	273	6/1/2021	34.31	0.00	34.31	273	10/7/2021	30.75	34.31	0	(3.56)
114	51786342200	1200	6/1/2021	149.40	0.00	149.40	1200	10/7/2021	135.16	149.40	0	(14.24)
115	51931836252	830	6/2/2021	99.60	0.00	99.60	830	10/7/2021	93.49	99.60	0	(6.11)
116	52102639749	500	6/2/2021	62.64	0.00	62.64	500	10/7/2021	56.32	62.64	0	(6.32)
117	52143285670	2392	6/3/2021	304.93	0.00	304.93	2232	10/7/2021	251.40	284.53	160	(33.13)
118												
119	52143285670	160	6/3/2021	20.40	0.00	20.40	160	10/7/2021	18.02	20.40	0	(2.38)
120	52143285670	1528	6/3/2021	194.86	18.60	213.46	1528	10/7/2021	172.09	213.46	0	(41.37)
121	52224981268	11192	6/3/2021	1382.21	0.00	1382.21	6178	10/7/2021	695.78	762.98	5014	(67.21)
122												
123	52224981268	5014	6/3/2021	619.23	0.00	619.23	2007	10/11/2021	222.56	247.86	3007	(25.30)
124												
125	52224981268	3007	6/3/2021	371.36	0.00	371.36	3007	10/11/2021	333.52	371.36	0	(37.85)
126	5226745542	18	6/3/2021	2.21	0.00	2.21	18	10/11/2021	2.00	2.21	0	(0.21)
127	52349342210	1450	6/4/2021	194.30	5.57	199.87	960	10/11/2021	106.48	132.33	490	(25.85)
128												
129	52349342210	490	6/4/2021	65.66	0.00	65.66	490	10/11/2021	54.34	65.66	0	(11.32)
130	52381074537	3350	6/4/2021	448.90	0.00	448.90	3350	10/11/2021	371.50	448.90	0	(77.40)
131	52556084536	190	6/4/2021	24.30	0.00	24.30	190	10/11/2021	21.07	24.30	0	(3.23)
132	54082664971	852	6/11/2021	95.50	0.00	95.50	852	10/11/2021	94.48	95.50	0	(1.02)
133	55560215110	285	6/18/2021	30.35	0.00	30.35	285	10/11/2021	31.61	30.35	0	1.26
134	56544209452	3675	6/22/2021	282.97	0.00	282.97	3675	10/11/2021	407.54	282.97	0	124.57
135	56549408623	920	6/22/2021	69.92	0.00	69.92	166	10/11/2021	18.41	12.62	754	5.79
136												
137												(311.02)

FIFO Figure 23 - VET Coin Intermediate Aggregation Result



...Analyzing the VET Coin Intermediate Aggregation Report

VET Coin is presented here for the purpose of showing how FIFO works under different regulatory conditions. Whereas the previous three coins were acquired and sold in a crypto exchange based in the United States and regulated under the United States laws, VET Coin was acquired through Gate.io, a non-U.S. regulated crypto exchange based outside the United States.

Although Gate.io has an entirely different system from that used in the presentation of the previous three coins, the result achieved was as evenly and comparably accurate. Despite the enormous amount of unnecessary information contained in the CSV file, FIFO performed well in dealing with Gate.io details.

As expected, extra work had to be done to the CSV file from Gate.io. For example, text and numbers were mingled in certain data where mathematical calculations were performed. Thereafter, after cleaning the data of the text part, the calculations had to contend with the decimal placement which was to the nth number.

VET Coin turned out to be a representative sample of how FIFO works. A cursory look at the numerous acquisitions and dispositions of the coin tells of a seemingly daunting project. Yet, each sale was matched against purchases that made up the number sold, based on the first-in first-out method of assigning cost to assets. Through standardization of the process, the seemingly daunting task was executed normally.

FIFO Figure 24 -
VET Coin



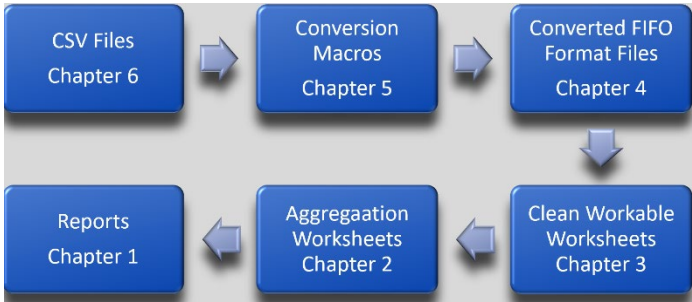
Chapter 3 – Post Conversion Progress Assessment

There are three principal means of acquiring knowledge... observation of nature, reflection, and experimentation. Observation collects facts; reflection combines them; experimentation verifies the result of that combination.

Denis Diderot

**YOUR PROGRESS IN THE AGGREGATION PROCESS!
NOTE THE DIRECTION OF THE ARROWS.**

If you are working in this chapter, it means you are done with Chapters 6, 5, and 4.



FIFO Figure 25 - Fulfillment Plan for Chapter 3



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FIFO Figure 26 - Memorandum Page 1



Buy Ethereum With USD Then Buy ADA With Ethereum

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... Annotation on the XETHZ/USD and ADA/ETHCurrency Pairs

During the year 2021, \$78.15 worth of Ethereum was purchased with U.S. dollar and \$0.04 worth of ADA was purchased with Ethereum. No further activities were recorded on these currency pairs. In conclusion, there was no acquisition and disposition of assets that generated capital gains and losses.



FIFO Figure 28 - Ethereum Coin



FIFO Figure 29 - Buy and Sell ADA with USD and USDT

...Annotation on Buy and Sell ADA Coins with USD and USDT

It would have been extremely helpful if the Excel sort function were able to immediately separate the “sells” rows and the “buys” rows, but that facility was absent, unfortunately. The acquisition and disposition rows were lumped together, requiring a simple manual intervention to delineate the groups’ boundaries.

Separation was necessary for a smooth transition from CSV file to FIFO data format, the last step prior to the calculation phase in the aggregation process. The interesting phase of the project was close in sight, so the simple step of classifying transactions into “buys” and “sells” was not much of a disincentive.



FIFO Figure 30 - USDT Coin



Buy and Sell BAT Coins with USD

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	A	B	C	D	E	F	G	H	I	J	K	L
	Exchange A	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby Col 1	Standby Col 2	Standby Col 3	Standby Col 4
1	Reference	BATUSD	buy	100.00	2/27/2021	0.5290	0.14	52.9000				
2												
3	T64BLZ-6IQWC-4UNPGF - Exchange A	BATUSD	buy	200.00	2/27/2021	0.5252	0.27	105.0400				
4	T7BTEI-AA4AQ-JUVM7N - Exchange A	BATUSD	buy	500.00	3/19/2021	1.2121	1.45	606.0300				
5	TTIDMH-UDA5B-MDPBGN - Exchange A	BATUSD	buy	200.00	4/3/2021	1.1300	0.36	226.0000				
6	TVQ5XX-JFGKU-EWDOL2 - Exchange A	BATUSD	sell	800.00	4/25/2021	1.0590	2.20	847.2282				
7	TMTCXH-WEW5N-P7CFWT - Exchange A	BATUSD	sell	150.00	6/3/2021	0.8120	0.32	121.7970				
8	T22XVT-YPIEP-EKQO5X - Exchange A											
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Buy & Sell ADA Buy & Sell BAT with USD Buy USDTZ with USD Buy & Sell XDG with USD Buy ADA with Ethereum Buy ADA with Etherium Observation Notes ...

FIFO Figure 31 - Buy and Sell BAT with USD



... Annotation on Buy and Sell BAT Coins with USD

It would have been extremely helpful if the Excel sort function were able to immediately separate the “sells” rows and the “buys” rows, but that facility was absent, unfortunately. The acquisition and disposition rows were lumped together, requiring a simple manual intervention to delineate the groups’ boundaries.

Separation was necessary for a smooth transition from CSV file to FIFO data format, the last step prior to the calculation phase in the aggregation process. The interesting phase of the project was close in sight, so the simple step of classifying transactions into “buys” and “sells” was not much of a disincentive.



Buy USDTZ Coins with USD

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... Annotation on Buy USDTZ Coins with USD

During the year 2021, 2,570 USDTZ US dollar-pegged stable coin was purchased. In lieu of the US dollar, USDTZ was used to purchase other coins. According to the chart no such purchase was made. Therefore, no transactions were generated that recorded capital gains and losses.



Buy and Sell XDG Coins with USD

File **Home** **Insert** **Page Layout** **Formulas** **Data** **Review** **View** **Developer** **Help** **Acrobat**

Default

Normal **Page Break Preview** **Page Layout** **Navigation** **Ruler** **Formula Bar** **Zoom** **100%** **Zoom to Selection** **New Window** **Arrange All** **Freeze Panes** **Split** **Hide** **Unhide**

Sheet View **Show** **Zoom** **Window**

	A	B	C	D	E	F	G	H	I	J	K	L	M	N
	Exchange A	Currency	Transaction	Amount	Date	Unit Price	Fees	Cost	Standby	Standby	Standby	Standby		
	Reference	Pair	Type						Col 1	Col 2	Col 3	Col 4		
1														
2														
3	TJFX5U-JCX8E-R3NCMf	XDGUSD	buy	2,000.00	2/27/2021	0.0503	0.26	100.5366						
4	TCTVSI-55SOG-O5EXSE	XDGUSD	buy	3,000.00	3/6/2021	0.0500	0.39	150.1026						
5	TUB7B3-NEVC9-GSZCS	XDGUSD	buy	2,500.00	3/6/2021	0.0509	0.33	127.1471						
6	TWCXSU-W7BOL-56FV	XDGUSD	buy	2,750.00	3/19/2021	0.0586	0.23	161.0840						
7	TOVE6G-A5UIP-75TK4l	XDGUSD	buy	2,000.00	4/3/2021	0.0560	0.18	112.0000						
8	TKZJSV-ZY3OI-WH6LL5	XDGUSD	buy	400.00	4/16/2021	0.2400	0.15	96.0000						
9	TQCWNZ-S4BH6-IQWNI	XDGUSD	buy	4,000.00	4/18/2021	0.2499	2.60	999.6000						
10	TPTX22-JFYII-5RWOM	XDGUSD	buy	1,000.00	4/23/2021	0.2510	0.65	251.0115						
11	TQO7YA-55U6L-R4BI3	XDGUSD	buy	3,500.00	4/25/2021	0.2827	2.57	989.3247						
12	TZQQDE-UIXXC-REDXX	XDGUSD	buy	800.00	5/7/2021	0.5469	1.14	437.5558						
13	TNUMI3-WOXHG-LQF3	XDGUSD	sell	6,000.00	4/16/2021	0.3776	5.89	2,265.7422						
14	TBYDDH-AUJKY-LX6IWl	XDGUSD	sell	6,000.00	4/17/2021	0.3543	5.53	2,126.0640						
15	TQR3BI-H4CLO-GPYICI	XDGUSD	sell	9,000.00	4/25/2021	0.2411	5.64	2,170.0768						
16	TMXCDL-2TOPU-NRXX	XDGUSD	sell	800.00	5/9/2021	0.5673	1.18	453.8086						
17	TKSEGU-K7DOT-KAXAV	XDGUSD	sell	500.00	6/3/2021	0.4077	0.33	203.8720						
18	TMTXQP-FCVHS-TNUR	XDGUSD	sell	0.00	6/3/2021	0.4077	0.00	0.0000						
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Buy & Sell XDG with USD **Buy ADA with Ethereum** **Buy USDZT with USD**

FIFO Figure 33 - Buy and Sell XDG with USD



... Annotation on Buy and Sell XDG Coins with USD

It would have been extremely helpful if the Excel sort function were able to immediately separate the “sells” rows and the “buys” rows, but that facility was absent, unfortunately. The acquisition and disposition rows were lumped together, requiring a simple manual intervention to delineate the groups’ boundaries.

Separation was necessary for a smooth transition from CSV file to FIFO data format, the last step prior to the calculation phase in the aggregation process. The interesting phase of the project was close in sight, so the simple step of classifying transactions into “buys” and “sells” was not much of a disincentive.



Buy and Sell VET Coins with USDT

File	Home	Insert	Page Layout	Formulas	Data	Review	View	Developer	Help	Acrobat	Comments
Clipboard	Font	Paragraph	Alignment	Number	Styles	Cells	Editing				
A	B	C	D	E	F	G	H	I	J		
Order id	Time	Type	Market	Price	Amount	Total	Fee	Amount of VET	Amount of USDT		
49518316534	5/23/2021	Buy	VET/USDT	0.1008000000 USDT	50.00000000000000 VET	5.00400000000000 USDT		50	5.00		
49759412179	5/23/2021	Buy	VET/USDT	0.0800000000 USDT	200.00000000000000 VET	16.00000000000000 USDT	0.36 VET	200	16.00		
49927507282	5/24/2021	Buy	VET/USDT	0.0914200000 USDT	300.00000000000000 VET	27.42600000000000 USDT	0.54 VET	300	27.42		
49927812128	5/24/2021	Buy	VET/USDT	0.0916200000 USDT	100.00000000000000 VET	9.16200000000000 USDT	0.18 VET	100	9.16		
50001016901	5/24/2021	Buy	VET/USDT	0.1070100000 USDT	300.00000000000000 VET	32.10300000000000 USDT	0.064206 POINT	300	32.10		
50037856198	5/24/2021	Buy	VET/USDT	0.1088200000 USDT	275.63000000000000 VET	29.99405660000000 USDT	0.496134 VET	276	29.99		
50037856198	5/24/2021	Buy	VET/USDT	0.1088200000 USDT	275.63000000000000 VET	29.99405660000000 USDT	0.496134 VET	276	29.99		
50037856198	5/24/2021	Buy	VET/USDT	0.1088200000 USDT	148.74000000000000 VET	16.18588680000000 USDT	0.0323717736 POIN	149	16.18		
50040667129	5/24/2021	Buy	VET/USDT	0.1124900000 USDT	500.00000000000000 VET	56.24500000000000 USDT	0.9 VET	500	56.24		
50041552122	5/24/2021	Buy	VET/USDT	0.1118100000 USDT	600.00000000000000 VET	67.08600000000000 USDT	1.08 VET	600	67.08		
50046961228	5/25/2021	Buy	VET/USDT	0.1090000000 USDT	900.00000000000000 VET	98.10000000000000 USDT	1.62 VET	900	98.10		
50560462598	5/26/2021	Buy	VET/USDT	0.1259000000 USDT	999.99200000000000 VET	125.89899280000000 USDT	1.7999856 VET	1000	125.89		
50562834414	5/26/2021	Buy	VET/USDT	0.1278000000 USDT	390.00000000000000 VET	49.84200000000000 USDT	0.702 VET	390	49.84		
50565921186	5/26/2021	Buy	VET/USDT	0.1273200000 USDT	198.57128905500 VET	25.28209652248 USDT	0.357428320299 V	199	25.28		
50565921186	5/26/2021	Buy	VET/USDT	0.1272300000 USDT	28.56771094500 VET	3.63466986353 USDT	0.051421879701 V	29	3.63		
50565921186	5/26/2021	Buy	VET/USDT	0.1272000000 USDT	7.861000000000 VET	0.999919200000 USDT	0.0141498 VET	8	0.99		
50598594446	5/27/2021	Buy	VET/USDT	0.1290000000 USDT	150.00000000000000 VET	19.35000000000000 USDT	0.27 VET	150	19.35		
5060306148	5/27/2021	Buy	VET/USDT	0.1286200000 USDT	770.00000000000000 VET	99.03740000000000 USDT	1.386 VET	770	99.03		
50601627634	5/27/2021	Buy	VET/USDT	0.1275000000 USDT	300.00000000000000 VET	38.25000000000000 USDT	0.54 VET	300	38.25		
50603963425	5/27/2021	Buy	VET/USDT	0.1279000000 USDT	150.00000000000000 VET	19.18500000000000 USDT	0.27 VET	150	19.18		
50624493095	5/27/2021	Buy	VET/USDT	0.1296200000 USDT	3,050.000000000000 VET	395.341000000000 USDT		3050	395.34		
50995573855	5/28/2021	Buy	VET/USDT	0.1096000000 USDT	50.000000000000 VET	5.480000000000 USDT	0.01096 POINT	50	5.48		
51096572579	5/29/2021	Buy	VET/USDT	0.1052400000 USDT	610.013000000000 VET	64.19776812000 USDT	0.12839553624 PO	610	64.19		
51355675886	5/30/2021	Buy	VET/USDT	0.0935490000 USDT	100.000000000000 VET	9.354900000000 USDT	0.0187098 POINT	100	9.35		
51551007355	5/31/2021	Buy	VET/USDT	0.1069600000 USDT	1,500.000000000000 VET	160.440000000000 USDT	0.32088 POINT	1500	160.44		
51784339979	6/1/2021	Buy	VET/USDT	0.1256800000 USDT	790.000000000000 VET	99.287200000000 USDT	0.1985744 POINT	790	99.28		
51786342200	6/1/2021	Buy	VET/USDT	0.1245000000 USDT	1,200.000000000000 VET	149.400000000000 USDT	0.2988 POINT	1200	149.40		
51931836252	6/2/2021	Buy	VET/USDT	0.1200100000 USDT	830.000000000000 VET	99.608300000000 USDT	0.1992166 POINT	830	99.60		
52102639749	6/2/2021	Buy	VET/USDT	0.1252800000 USDT	500.000000000000 VET	62.640000000000 USDT	0.12528 POINT	500	62.64		
52143285670	6/3/2021	Buy	VET/USDT	0.1275000000 USDT	2,391.675000000000 VET	304.93856250000 USDT	0.609877125 POIN	2392	304.93		
52143285670	6/3/2021	Buy	VET/USDT	0.1275000000 USDT	1,528.325000000000 VET	194.86143750000 USDT	0.389722875 POIN	1528	194.86		
52224981268	6/3/2021	Buy	VET/USDT	0.1235000000 USDT	11,192.000000000000 VET	1,382.212000000000 USDT	18.63468 VET	11192	1382.21		
52226474542	6/3/2021	Buy	VET/USDT	0.1232000000 USDT	18.000000000000 VET	2.217600000000 USDT	0.004352 POINT	18	2.21		
52349342210	6/4/2021	Buy	VET/USDT	0.1340000000 USDT	1,450.000000000000 VET	194.300000000000 USDT	0.8886 POINT	1450	194.30		
52381074537	6/4/2021	Buy	VET/USDT	0.1340000000 USDT	3,350.000000000000 VET	448.900000000000 USDT	5.57775 VET	3350	448.90		
52556084536	6/4/2021	Buy	VET/USDT	0.1279000000 USDT	190.000000000000 VET	24.301000000000 USDT	0.048602 POINT	190	24.30		
54082664971	6/11/2021	Buy	VET/USDT	0.1121000000 USDT	852.000000000000 VET	95.509200000000 USDT	0.1910184 POINT	852	95.50		
55560215110	6/18/2021	Buy	VET/USDT	0.1065000000 USDT	285.000000000000 VET	30.352500000000 USDT	0.060705 POINT	285	30.35		
56544209452	6/22/2021	Buy	VET/USDT	0.0770000000 USDT	3,675.000000000000 VET	282.975000000000 USDT	0.56595 POINT	3675	282.97		
56549408623	6/22/2021	Buy	VET/USDT	0.0760000000 USDT	920.000000000000 VET	69.920000000000 USDT	0.13984 POINT	920	69.92		
61225777778	7/10/2021	Buy	VET/USDT	0.0750000000 USDT	2,000.000000000000 VET	150.000000000000 USDT		2000	150.00		
62156911082	7/14/2021	Buy	VET/USDT	0.0720000000 USDT	2,080.000000000000 VET	149.760000000000 USDT	0.29952 POINT	2080	149.76		
62625818987	7/16/2021	Buy	VET/USDT	0.0660000000 USDT	1,320.000000000000 VET	87.120000000000 USDT	0.17424 POINT	1320	87.12		
64932383370	7/26/2021	Buy	VET/USDT	0.0777000000 USDT	1,299.999000000000 VET	101.00992230000 USDT		1300	101.00		
64932383370	7/26/2021	Buy	VET/USDT	0.0777000000 USDT	0.0010000000 VET	0.00007770000 USDT	0.000001554 POIN	0	0.00		
66351684228	8/1/2021	Buy	VET/USDT	0.0918000000 USDT	1,634.000000000000 VET	150.001200000000 USDT	0.300024 POINT	1634	150.00		
69581618469	8/14/2021	Buy	VET/USDT	0.1310000000 USDT	1,180.000000000000 VET	154.580000000000 USDT	0.30916 POINT	1180	154.58		
69826007907	8/16/2021	Buy	VET/USDT	0.1275000000 USDT	550.000000000000 VET	70.125000000000 USDT	0.8125 POINT	550	70.12		
82993138412	10/6/2021	Sell	VET/USDT	0.1122000000 USDT	1,000.000000000000 VET	112.200000000000 USDT	0.2244 POINT	1000	112.20		
83065115012	10/7/2021	Sell	VET/USDT	0.1114800000 USDT	9,100.000000000000 VET	1,014.468000000000 USDT	2.028936 POINT	9100	1014.46		
83203897927	10/7/2021	Sell	VET/USDT	0.1126200000 USDT	2,098.192000000000 VET	236.29838304000 USDT	0.47259676608 PO	2098	236.29		
83203897927	10/7/2021	Sell	VET/USDT	0.1126200000 USDT	5,035.666000000000 VET	567.11670492000 USDT	1.134233940984 PO	5036	567.11		
83203897927	10/7/2021	Sell	VET/USDT	0.1126200000 USDT	7,866.142000000000 VET	885.88491204000 USDT	1.7716982408 PO	7866	885.88		
83970592757	10/11/2021	Sell	VET/USDT	0.1109000000 USDT	2,006.841000000000 VET	222.55866690000 USDT	0.4451173338 POIN	2007	222.55		
83970592757	10/11/2021	Sell	VET/USDT	0.1109000000 USDT	3,985.491000000000 VET	441.99095190000 USDT	0.8839819038 POIN	3985	441.99		
83970592757	10/11/2021	Sell	VET/USDT	0.1109000000 USDT	9,007.667000000000 VET	998.95027030000 USDT	1.9979005406 POIN	9008	998.95		
90902545128	11/5/2021	Buy	VET/USDT	0.1559500000 USDT	41.166000000000 VET	6.41983770000 USDT	0.0128396754 POIN	41	6.41		
90902545128	11/5/2021	Buy	VET/USDT	0.1559500000 USDT	958.834000000000 VET	149.53016230000 USDT	0.2990605246 POIN	959	149.53		
96910902223	11/24/2021	Buy	VET/USDT	0.1245000000 USDT	4,000.000000000000 VET	489.800000000000 USDT	7.2 VET	4000	489.80		
99346356773	12/1/2021	Buy	VET/USDT	0.1231200000 USDT	2,500.000000000000 VET	307.800000000000 USDT	4.5 VET	2500	307.80		
1.00007+11	12/3/2021	Buy	VET/USDT	0.1116500000 USDT	450.000000000000 VET	50.242500000000 USDT	0.81 VET	450	50.24		
1.00379+11	12/4/2021	Buy	VET/USDT	0.0935400000 USDT	550.000000000000 VET	51.447000000000 USDT	0.99 VET	550	51.44		
1.01433+11	12/7/2021	Buy	VET/USDT	0.0926200000 USDT	600.000000000000 VET	55.572000000000 USDT	1.08 VET	600	55.57		
67								100391	11297.67		

FIFO Figure 34 - Buy and Sell VET Coins with USDT



... Annotation on Buy and Sell VET Coins with USDT

It was the cryptocurrencies' soaring popularity three years ago that enticed me into crypto investing. As a participant in the newly found activity, I had only a vague idea what a United States and a non-United States regulated crypto exchange was. Even if I knew then, I did not care, I was happily and successfully buying and selling cryptocurrencies from both types of exchange as I pleased without difficulty.

However, in 2022, I started getting notifications from Gate.io that my residence does not qualify me to buy and sell cryptos in their exchange even though they maintain a US address. Despite the fact that I clearly indicated my true residence in my registration for membership with them, I passed their KYC verification without issues. Inadvertently I think, a mistake had occurred.

The inadvertence allowed me to buy and sell VET coins which appealed to me very much in my early foray into cryptocurrencies. The coin is not listed at the Kraken exchange, my first exchange of choice. However, there was a round-about way to purchase the VET coins at the Gate.io exchange.

First, I had to purchase USDT currency with US dollar at the Kraken crypto exchange where I was slightly ahead in knowledge about cryptocurrencies. Then I had to send the USDT currency to Gate.io exchange since I could not send US dollar directly. Even if I could, it would be more inconvenient than using USDT currency. Thereafter, I purchased VET coins with USDT currency at the Gate.io exchange. The transactions self-taught me how to manage crypto transfers between crypto exchanges.

The inadvertence also benefited the development of FIFO. With Kraken, a US regulated crypto exchange, and Gate.io, a non-US regulated exchange, the desired goals of the aggregation project were achieved. The standard process of converting CSV files to FIFO format made them possible.

FIFO has now evolved into a system that can handle more tasks pertaining to cryptocurrencies and other assets. Nothing appears to stand on the way for the application to become a suitable choice for the aggregation process.



Since the notifications from Gate.io of the inappropriate transactions due to residence ineligibility, I sold most of the VET coins I purchased through the exchange, netting profits and losses in the process. I moved whatever unsold VET coins to a cold storage.



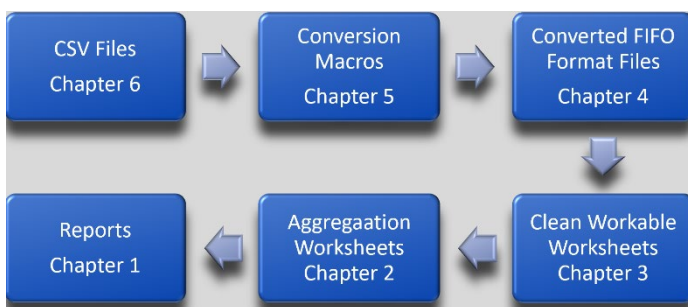
Chapter 4 – Transition to Aggregation

The control of information is something the elite always does, particularly in a despotic form of government. Information, knowledge, is power. If you can control information, you can control people.

Tom Clancy

YOUR PROGRESS IN THE AGGREGATION PROCESS! NOTE THE DIRECTION OF THE ARROWS.

If you are working in this chapter, it means you are done with Chapters 6 and 5.



FIFO Figure 35 - Fulfillment Plan for Chapter 4



Sort Setup

File

Home

Insert

Page Layout

Formulas

Data

Review

View

Developer

Help

Acrobat

Get Data

From Text/CSV

From Web

From Table/Range

Existing Connections

Refresh All

Queries & Connections

Properties

Edit Links

Sort & Filter

Filter

Sort

Advanced

Clear

Reapply

Text to Columns

Data Tools

Get & Transform Data

Exchange A

Reference

Transaction

Amount

Date

Unit Price

Fees

Cost

Standby

Col 1

Col 2

	A	B	C	D	E	F	G	H	I	J
	Exchange A	Currency	Pair	Type	Amount	Date	Unit Price	Fees	Cost	Standby
1										
2										
3	TVJMSF-WESYK-PHFHWK - Exchange A	ADAETH	buy		44.00	2/28/2021	0.0009	0.00	0.0391	
4	TQZNAI-POQMA-CC7LIN - Exchange A	ADAUSD	buy		300.00	2/21/2021	1.1000	0.86	330.0093	
5	TZSNGV-UJ2Y-3BVXIZ - Exchange A	ADAUSD	buy		35.00	3/14/2021	1.4017	0.07	37.5405	
6	THHSQJ-POBXY-AVTJRN - Exchange A	ADAUSD	buy							
7	TY2UE7-XSOJO-YBRD2P - Exchange A	ADAUSD	buy							
8	T7643A-XI2TK-WZMB5E - Exchange A	ADAUSD	buy							
9	T6QVBA-5TXLK-XOGET4 - Exchange A	ADAUSD	buy							
10	TBLXFE-FMKC4-DT2HPN - Exchange A	ADAUSD	buy							
11	TQ3OYE-VIRWP-TM3D12 - Exchange A	ADAUSD	buy							
12	TCLW5H-R3IRB-ZE3KAB - Exchange A	ADAUSD	buy							
13	TKUZXK-SNPVN-XQ4QJB - Exchange A	ADAUSD	buy							
14	TURPG6-6GDD2-C7Q5HS - Exchange A	ADAUSD	buy							
15	TLWEWG-PJJFA-IGHFPI - Exchange A	ADAUSD	buy							
16	TNDIYW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy							
17	TP5ISO-VHALA-FIKEPP - Exchange A	ADAUSD	buy							
18	TTASCL-2WTRU-OZC5TH - Exchange A	ADAUSD	buy							
19	TAV4NA-DJETF-GNW7W3 - Exchange A	ADAUSD	buy							
20	TJBWKL-3K8FY-RYGRQJ - Exchange A	ADAUSD	buy							
21	TPKYXK-L3QH-IJWWF64 - Exchange A	ADAUSD	buy							
22	TKSGMR-Z3HLP-5OBK37 - Exchange A	ADAUSD	buy							
23	TQC75B-FVPYV-3VXZJ4 - Exchange A	ADAUSD	buy							
24	TVCLP-WRWLN-ZNWF7U - Exchange A	ADAUSD	buy							
25	TZFHKK-3GAIO-KUT4QK - Exchange A	ADAUSD	buy							

Sort

My data has headers

Sort On

Sort by

Then by

Then by

Order

Options...

OK

Cancel

FIFO Figure 36 - Sort Setup



...Annotation on Sort Setup

If there was a phase in the aggregation process that produced a major milestone, the sort setup was the one. After all the difficulties of converting the CSV file to FIFO format the sort setup summarized the partial achievement in one sweep.

The Excel sort set up function accomplished the following:

First level sort by: **Type**. This level grouped transactions by buys and sells or whatever terms used to represent acquisitions and dispositions of cryptocurrencies.

Second level sort by: **Pair**. This level grouped sorted transaction types by cryptocurrency pairs.

Third level sort by: **Date**. In chronological order, this final sort level arranged sorted transaction types which were already sorted by currency pairs.



Sorted/Converted Worksheet – No Row Separations

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
<div> <div> <div>Default</div> <div>Keep Exit New Options</div> </div> <div> <div>Page Break Preview</div> <div>Normal Page Layout Custom Views</div> </div> <div> <div>Navigation</div> <div>Gridlines</div> <div>Headings</div> </div> <div> <div>Ruler</div> <div>Formula Bar</div> </div> <div> <div>Zoom</div> <div>Zoom to Selection</div> </div> <div> <div>New Window</div> <div>Arrange All</div> <div>Freeze Panes</div> </div> <div> <div>Split</div> <div>Hide</div> <div>Unhide</div> </div> </div>									
Workbook Views									
Sheet View									
A	B	C	D	E	F	G	H	I	J
Reference	Currency	Pair	Type	Amount	Date	Unit Price	Fees	Cost	Standby
1	Exchange A								Col 1
2	Reference								Col 1
3	TVMSP-WESYK-PHFVK - Exchange A	ADAETH	buy	44.00	2/28/2021	0.0009	0.00	0.0391	
4	TQ2NAJ-POQMA-CC7LN - Exchange A	ADAUSD	buy	300.00	2/21/2021	1.1000	0.86	330.0093	
5	TZSNGV-U3JZY-38VK2 - Exchange A	ADAUSD	buy	25.00	2/21/2021	1.1017	0.07	27.5425	
6	TH5QJ-JPOBX-AVTJRN - Exchange A	ADAUSD	buy	2,000.00	2/22/2021	1.0596	5.51	2,119.1835	
7	TY2UEZ-XSJO-QYRD2P - Exchange A	ADAUSD	buy	675.00	2/23/2021	1.0000	1.08	675.0000	
8	T7643A-XIZTK-WZM3SE - Exchange A	ADAUSD	buy	2,000.00	2/24/2021	0.9817	5.11	1,963.4760	
9	T6QVBA-5TXLK-XOGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/2021	1.1399	8.89	3,419.6610	
10	TBLXKF-FMKC4-DT2HPN - Exchange A	ADAUSD	buy	1,018.01	2/26/2021	1.2500	2.04	1,272.5075	
11	TQ30YE-VIRWP-TM3DI2 - Exchange A	ADAUSD	buy	981.99	2/26/2021	1.2500	1.96	1,227.4925	
104	TQ07YA-5SUGL-R4B3C - Exchange A	XDGUSD	buy	3,500.00	4/25/2021	0.2827	2.57	989.3247	
105	TZQ0D6-UJXKC-REDKXS - Exchange A	XDGUSD	buy	800.00	5/7/2021	0.5469	1.14	437.5558	
106	TP6XST-3LNS-D3XTD5 - Exchange A	XETHUSD	buy	0.04	2/21/2021	1,953.8000	0.20	78.1520	
107	TSHHNT-DMF7S-LYENLZ - Exchange A	ADAUSD	sell	1,000.00	6/3/2021	1.7475	4.54	1,747.5150	
108	TMTGXH-WEV5N-P7CFWT - Exchange A	BATUSD	sell	800.00	4/25/2021	1.0590	2.20	847.2282	
109	T22XVT-YPIEP-EKQ5X - Exchange A	BATUSD	sell	150.00	6/3/2021	0.8120	0.32	121.7970	
110	TNUMI3-WQXK6-LQF3UQ - Exchange A	XDGUSD	sell	6,000.00	4/16/2021	0.3776	5.89	2,265.7422	
111	TBYDDH-AUKY-L6JWIN - Exchange A	XDGUSD	sell	6,000.00	4/17/2021	0.3543	5.53	2,126.0640	
112	TQR36I-R4CLO-QPYICR - Exchange A	XDGUSD	sell	9,000.00	4/25/2021	0.2411	5.64	2,170.0768	
113	TMXCDL-2T0PU-NRXXZU - Exchange A	XDGUSD	sell	800.00	5/9/2021	0.5673	1.18	453.8086	
114	TK5EGU-K7DOT-4KXAVQ - Exchange A	XDGUSD	sell	500.00	6/3/2021	0.4077	0.33	203.8720	
115	TMTXQP-FCVHS-TNURUM - Exchange A	XDGUSD	sell	0.00	6/3/2021	0.4077	0.00	0.0000	
116									
117									

FIFO Figure 37 - Sorted File after Conversion to FIFO Format – No Row Separations



...Annotation on Sorted File after Conversion to FIFO Format – No Row Separations

The Excel sort function did indeed an amazing job! It was not the expectation, however, to have every desirable feature built into it because the sort function is not written that way.

All the currency pairs in the photograph are listed one after another. The sort levels are still maintained but care has to be exercised to place each currency accurately where it belongs in a grouping scheme. This has to be done prior to the start of the aggregation process.

With an enormous number of cryptocurrencies in circulation it is conceivable that mistakes can propagate unconsciously if care is not exercised. This can happen if wrong data is inadvertently used in calculations at a certain phase of the aggregation process.

The following sections of the book discuss the advantages of separation rows embedded in the spreadsheets.

.



Converted Worksheet With Row Separations

FileHomeInsertPage LayoutFormulasDataReviewViewDeveloperHelpAcrobat											
Default			Sheet View			Workbook Views			Show		
Keep				Normal				Zoom 100%			
Exit				Page Break Preview				Zoom to Selection			
New				Custom Views				Freeze Panes			
Options				Navigation				Arrange All			
				Gridlines				Freeze Panes			
				Headings				Unhide			
								Window			

...Annotation on Converted Worksheet With Row Separations

What difference do separation rows make to the readability of an Excel worksheet! Not only do they make the worksheet more pleasant to work with, they also significantly improve accuracy. The previous worksheet is presented here with an abundance of separation rows.

Like the way the sort setup was plotted, the first separation is by transaction type, followed by currency pair, then followed by date. As evident now, the worksheet is easy to work with, is unlikely to generate errors, and is ready to transition to the next phase of the aggregation process.

There can hardly be a mistake that a currency pair may not belong to a group since each group consists of similarly looking pairs. Just a cursory glance at the worksheet will immediately reveal obvious currency pair misplacement. Row separations are done manually because they involve visual examination.

As planned, the three sort levels imposed on the worksheet produced the desired result. In conclusion, row separations are a step that cannot be skipped nor ignored.



Discarded Items

Systematic planning when designing FIFO not only helps in the creation of clean workable worksheets, but also helps in the elimination of unnecessary data that interferes with subsequent steps in the aggregation process. For example, the following list shows data that are initially gotten out of the way in this phase of the aggregation process:

Columns of entries eliminated -

- 115 rows of Orderid entries
- 115 rows of Ordertype entries
- 115 rows of Margin entries
- 115 rows of Misc entries
- 115 rows of Ledgers entries

From the scope of FIFO, the listed items are extraneous entries. After all, the original object at the start of the aggregation process is to extract clean worksheets from CSV files. The last few steps accomplished the task.



Investment in Real Estate – Page Flair



FIFO Figure 39 - High Rise Condominiums



Converted Gate.io Worksheet With Row Separations

	File	Home	Insert	Page Layout	Formulas	Data	Review	View	Developer	Help	Acrobat		
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	Clipboard		Font		Alignment				Number				
	A	B	E	G	I	J	L	M	O	P	Q	T	
	Reference	coins bought	Date Acquired (b)	purchasee	Clean Fees	Total Cost	Coins sold	Date Sold	Proceeds	Assigned Cost	Remaining VET	Gain or loss	
81													
82													
83	49518316534	50	5/23/2021	5.00	0.36	5.36	50	10/6/2021	5.61	5.36	0	0.25	
84	49759412179	200	5/23/2021	16.00	0.54	16.54	200	10/6/2021	22.44	16.54	0	5.90	
85	49927507282	300	5/24/2021	27.42	0.18	27.60	300	10/6/2021	33.66	27.60	0	6.06	
86	49927812128	100	5/24/2021	9.16	0.00	9.16	100	10/6/2021	11.22	9.16	0	2.06	
87	50001016901	300	5/24/2021	32.10	0.49	32.59	300	10/6/2021	33.66	32.59	0	1.07	
88	50037856198	276	5/24/2021	29.99	0.49	30.48	50	10/6/2021	5.61	5.52	226	0.09	
89													
90	50037856198	226	5/24/2021	24.56	0.00	24.56	226	10/7/2021	25.19	24.56	0	0.64	
91	50037856198	149	5/24/2021	16.18	0.90	17.08	149	10/7/2021	16.61	17.08	0	(0.47)	
92	50040667129	500	5/24/2021	56.24	1.08	57.32	500	10/7/2021	55.74	57.32	0	(1.58)	
93	50041552122	600	5/24/2021	67.08	1.62	68.70	600	10/7/2021	66.89	68.70	0	(1.81)	
94	50046961228	900	5/25/2021	98.10	1.79	99.89	900	10/7/2021	100.33	99.89	0	0.44	
95	50560462598	1000	5/26/2021	125.89	0.70	126.59	1000	10/7/2021	111.48	126.59	0	(15.11)	
96	50562834414	390	5/26/2021	49.84	0.35	50.19	390	10/7/2021	43.48	50.19	0	(6.71)	
97	50565921186	199	5/26/2021	25.28	0.05	25.33	199	10/7/2021	22.18	25.33	0	(3.15)	
98	50565921186	29	5/26/2021	3.83	0.01	3.84	29	10/7/2021	3.23	3.84	0	(0.41)	
99	50565921186	8	5/26/2021	0.99	0.27	1.26	8	10/7/2021	0.89	1.26	0	(0.37)	
100	50598594446	150	5/27/2021	19.35	1.38	20.73	150	10/7/2021	16.72	20.73	0	(4.01)	
101	50060306148	770	5/27/2021	99.03	0.54	99.57	770	10/7/2021	85.84	99.57	0	(13.73)	
102	50601627634	300	5/27/2021	38.25	0.27	38.52	300	10/7/2021	33.44	38.52	0	(5.08)	
103	50603963425	150	5/27/2021	19.18	0.00	19.18	150	10/7/2021	16.72	19.18	0	(2.46)	
104	50624493095	3050	5/27/2021	395.34	0.00	395.34	3050	10/7/2021	340.01	395.34	0	(55.33)	
105	50995573855	50	5/28/2021	5.48	0.00	5.48	50	10/7/2021	5.57	5.48	0	0.09	
106	51096572579	610	5/29/2021	64.19	0.00	64.19	610	10/7/2021	68.00	64.19	0	3.81	
107	51355675886	100	5/30/2021	9.35	0.00	9.35	19	10/7/2021	2.12	1.78	81	0.34	
108													
109	51355675886	81	5/30/2021	7.57	0.00	7.57	81	10/7/2021	9.12	7.57	0	1.55	
110	51551005735	1500	5/31/2021	160.44	0.00	160.44	1500	10/7/2021	168.94	160.44	0	8.50	
111	51784333979	790	6/1/2021	99.28	0.00	99.28	517	10/7/2021	58.23	64.97	273	(6.74)	
112													
113	51784333979	273	6/1/2021	34.31	0.00	34.31	273	10/7/2021	30.75	34.31	0	(3.56)	
114	51786342200	1200	6/1/2021	149.40	0.00	149.40	1200	10/7/2021	135.16	149.40	0	(14.24)	
115	51931836252	830	6/2/2021	99.60	0.00	99.60	830	10/7/2021	93.49	99.60	0	(6.11)	
116	52102639749	500	6/2/2021	62.64	0.00	62.64	500	10/7/2021	56.32	62.64	0	(6.32)	
117	52143285670	2392	6/3/2021	304.93	0.00	304.93	2232	10/7/2021	251.40	284.53	160	(33.13)	
118													
119	52143285670	160	6/3/2021	20.40	0.00	20.40	160	10/7/2021	18.02	20.40	0	(2.38)	
120	52143285670	1528	6/3/2021	194.86	18.60	213.46	1528	10/7/2021	172.09	213.46	0	(41.37)	
121	52224981268	11192	6/3/2021	1382.21	0.00	1382.21	6178	10/7/2021	695.78	762.98	5014	(67.21)	
122													
123	52224981268	5014	6/3/2021	619.23	0.00	619.23	2007	10/11/2021	222.56	247.86	3007	(25.30)	
124													
125	52224981268	3007	6/3/2021	371.36	0.00	371.36	3007	10/11/2021	333.52	371.36	0	(37.85)	
126	52226745542	18	6/3/2021	2.21	0.00	2.21	18	10/11/2021	2.00	2.21	0	(0.21)	
127	52349342210	1450	6/4/2021	194.30	5.57	199.87	960	10/11/2021	106.48	132.33	490	(25.85)	
128													
129	52349342210	490	6/4/2021	65.66	0.00	65.66	490	10/11/2021	54.34	65.66	0	(11.32)	
130	52381074537	3350	6/4/2021	448.90	0.00	448.90	3350	10/11/2021	371.50	448.90	0	(77.40)	
131	52556084536	190	6/4/2021	24.30	0.00	24.30	190	10/11/2021	21.07	24.30	0	(3.23)	
132	54082664971	852	6/11/2021	95.50	0.00	95.50	852	10/11/2021	94.48	95.50	0	(1.02)	
133	55560215110	285	6/18/2021	30.35	0.00	30.35	285	10/11/2021	31.61	30.35	0	1.26	
134	56544209452	3675	6/22/2021	282.97	0.00	282.97	3675	10/11/2021	407.54	282.97	0	124.57	
135	56549408623	920	6/22/2021	69.92	0.00	69.92	166	10/11/2021	18.41	12.62	754	5.79	
136													
137												(311.22)	

FIFO Figure 40 - Converted Gate.io Worksheet With Row Separations



...Annotation on Converted Gate.io Worksheet With Row Separations

The post conversion of the Gate.io CSV file to FIFO format renders a somewhat different presentation. The steps followed in the aggregation process remain the same nevertheless, like those of the other CSV files. Imposing a standard format by FIFO is what makes the application adaptable for use by a large number of crypto exchanges.

The separations referred to in this presentation are the delineation by empty rows of the different dates when each disposition of the VET coins occurred. In contrast, mentioned in the other CSV files are separations between currency pairs, an entirely different separation type but executed in equivalent manner.

What makes the Gate.io CSV file more challenging to work with is the fact that data are mostly made up of mingled numbers and texts. This type of data does not easily lend itself to mathematical calculations without first separating the text and the number elements. Furthermore, decimal placement, which is to the nth number, must be dealt with uniformly and accurately.

The additional work is where slightly advanced Excel knowledge is called for while using FIFO, a skill which is beyond the scope of this book. However, as a hint, Excel's string functions can be used to format data that are combinations of numbers and texts. The functions are relatively easy to learn.



Chapter 5 - CSV File to FIFO Format Conversion –

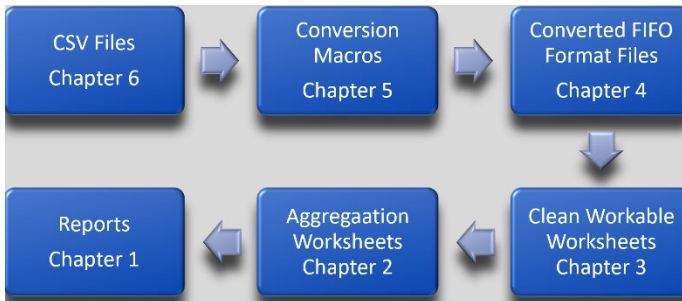
See APPENDIX A – HEADINGS DEFINITIONS

template opportunity starts here.

YOUR PROGRESS IN THE AGGREGATION PROCESS!

NOTE THE DIRECTION OF THE ARROWS.

If you are working in this chapter, it means you
are done with Chapter 6.



FIFO Figure 41 - Fulfillment Plan for Chapter 5



Investment in Cryptocurrency – Page Flair



FIFO Figure 42 - Cardano ADA



The Base Conversion Platform

	A	B	C	D	E	F	G	H	I
1	Exchange A Reference	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby Col 1
2									
3									
4									
5									
6									
7									
8									
9									
10									
11									
12									
13									
14									
15									
16									
17									
18									
19									
20									
21									
22									

FIFO Figure 43 - Base Conversion Platform



...About the Base Conversion Platform

FIFO's Base Conversion Platform is where all the actions in the aggregation of capital gains and losses take place. It is the launching pad of all the bright ideas that develop during the aggregation process.

Firstly, notice the worksheet names "CSV File", "CSV File To FIFO Format", and "Kraken CSV File" on the sheet tabs of the workbook. The "Kraken CSV File" sheet is where the CSV file (saved in Excel format) from the exchange is uploaded.

The file is manually uploaded again to the "CSV File" sheet (overwriting the entries therein) from the "Kraken CSV File" sheet. The whole file including a 1-line header is uploaded into column A, row 1. The "Kraken CSV File" is an INSURANCE feature because it acts as a backup sheet in case data from the source file needs to be uploaded again.

The "CSV File To FIFO Format" is the worksheet where the converted CSV file finds a home ready to initiate the aggregation process. The worksheet must be properly labeled as follows: (The distribution templates provide a macro for creating the form.)

- Column A, Row 1 – name of the exchange
- Column B, Row 1 and Row 2– Currency Pair
- Column C, Row 1 and Row 2 – Transaction Type
- Column D, Row 2 – Amount
- Column E, Row 2 – Date
- Column F, Row 2 – Unit Price
- Column G, Row 2 - Fees
- Column H, Row 2 – Cost
- Column I, Row 1 and Row 2 – Standby Col 1
- Column J, Row 1 and Row 2 – Standby Col 2
- Column K, Row 1 and Row 2, - Standby Col 3
- Column L, Row 1 and Row 2 – Standby Col 4



Actions on the “CSV File To FIFO Format” sheet are triggered by macros, keystrokes, or mouse clicks. Normally, “CSV File To FIFO Format” conversion starts at Column A, Row 3, but as you will learn later, it can start at any labeled random column.

The arrangement enables you to selectively run a specific macro to modify entries in a certain column. For example, a column containing an error can be fixed while leaving perfect columns untouched, a task that frequently happens during the aggregation process.



Investment in Gold – Page Flair



FIFO Figure 44 – Gold Varieties



Convert CSV File “Reference” to FIFO Format

FileHomeInsertPage LayoutFormulasDataReviewViewDeveloperHelpAcrobat										
Visual Basic			Macros			Record Macro			Use Relative References	
Macro Security			Macro Security			Macro Security			Macro Security	
Add-Ins			Add-Ins			Add-Ins			Add-Ins	
Excel			Excel			Excel			Excel	
COM Add-Ins			COM Add-Ins			COM Add-Ins			COM Add-Ins	
Insert			Insert			Insert			Insert	
Design Mode			Design Mode			Design Mode			Design Mode	
Run Dialog			Run Dialog			Run Dialog			Run Dialog	
View Code			View Code			View Code			View Code	
Source			Source			Source			Source	
Map Properties			Map Properties			Map Properties			Map Properties	
Expansion Packs			Expansion Packs			Expansion Packs			Expansion Packs	
Refresh Data			Refresh Data			Refresh Data			Refresh Data	
XML			XML			XML			XML	
Exchange A										
A	B	C	D	E	F	G	H	I		
1	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby		
2	Exchange A	Reference						Col 1		
3	TVJMSP-WESYK-PHFWK - Exchange A									
4	TQ2NAJ-POQMA-CCC7LN - Exchange A									
5	TZ5NGV-U3J2Y-38VKI2 - Exchange A									
6	TJHSIQ-JPOBX-AVTJRN - Exchange A									
7	TY2UEZ-XSQJO-YBRD2P - Exchange A									
8	T7643A-XI2TK-WZM35E - Exchange A									
9	T6QVBA-5TXLK-XOGET4 - Exchange A									
10	TBLXKF-FMKC4-DT2HPN - Exchange A									
11	TQ3OYE-VJRWLP-TM3DI2 - Exchange A									
12	TCLW5H-R3LRB-ZE3KAB - Exchange A									
13	TKJZCX-SNPVN-XQ4QJB - Exchange A									
14	TUR6PG-6GOD2-C7Q5HS - Exchange A									
15	TLWEWG-PJF4-IGHFPI - Exchange A									
16	TNDIYW-P6UB3-LHIEPF - Exchange A									
17	TPSISO-VHALA-FJKEPP - Exchange A									
18	TTASCL-2W7RU-OZCS7H - Exchange A									
19	TAV4N4-DIETF-GNW7W3 - Exchange A									
20	TJBWKL-3KBFY-RXGRQJ - Exchange A									
21	TPKYYX-L3QHI-JWTF64 - Exchange A									
22	TK5GMR-Z3HLP-50BK37 - Exchange A									

CSV File

CSV File To FIFO Format

FIFO Figure 45 - Convert CSV File “Reference” to FIFO Format




```
Sub csv_file_to_fifo_format_REFERENCE()  
,  
' csv_file_to_fifo_format_REFERENCE Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("A3").Select  
    ActiveCell.FormulaR1C1 = _  
        "=CONCAT('CSV File!R[-1]C,'" - "','CSV File To FIFO Format!R1C1)"  
    Range("A3").Select  
    Selection.Copy  
    Range("A4:A115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Reference” to FIFO Format

Except for the Excel concatenate function, the macro that does the “Reference” conversion is built by keystrokes and mouse clicks. The concatenate function attaches the exchange’s name to each “Reference”, making it possible, if necessary, to combine files from different exchanges. Combined files return a certain amount of profitability when you have a choice of crypto exchanges in which to make a purchase where the total of price and fees is relatively low.

The conversion includes the range from row 1 to the last row of the CSV file. With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.

Converted “Reference” is in text format, so no additional formatting is needed to enhance it.



Convert CSV File “Currency Pair” to FIFO Format

File											Home											Insert											Page Layout											Formulas											Data											Review											View											Developer											Help											Acrobat																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																											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FIFO Figure 46 - Convert CSV File “Currency Pair” to FIFO Format



```
Sub csv_file_to_fifo_format_CURRENCY_PAIR()
'
' csv_file_to_fifo_format_CURRENCY_PAIR Macro
'
'
    Sheets("CSV File To FIFO Format").Select
    Range("B3").Select
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[1]"
    Range("B3").Select
    Selection.Copy
    Range("B4:B115").Select
    ActiveSheet.Paste
    Application.CutCopyMode = False
    Range("A1").Select
End Sub
```

...About Conversion - CSV File “Currency Pair” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the currency pairs.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Currency Pair” is formatted as text, so no additional formatting is needed to enhance it.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Transaction Type” to FIFO Format

XML										
Controls										
Exchange A										
A	B	C	D	E	F	G	H	I		
1	Exchange A	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby	Col 1
2	Reference									
3	TVJMS-PWESYK-PHFWK - Exchange A	ADAETH	buy							
4	TQ2NAJ-POQMA-CCC7LN - Exchange A	ADAUSD	buy							
5	TZSNGV-U3J2Y-3BYK12 - Exchange A	ADAUSD	buy							
6	TJHSIQ-JPOBX-AVTJRN - Exchange A	ADAUSD	buy							
7	TYJUEZ-XSJOJ-YBRD2P - Exchange A	ADAUSD	buy							
8	T7643A-XI2TK-WZM35E - Exchange A	ADAUSD	buy							
9	T6QVBA-5TXLK-XQGET4 - Exchange A	ADAUSD	buy							
10	TBLXF-FMKC4-DT2HPN - Exchange A	ADAUSD	buy							
11	TQ3OYE-VJRW-P-TM3DI2 - Exchange A	ADAUSD	buy							
12	TCLW5H-R3LRB-ZE3KAB - Exchange A	ADAUSD	buy							
13	TKJZCX-SNPVN-XQ4QJB - Exchange A	ADAUSD	buy							
14	TUR6PG-6GOD2-C7Q5HS - Exchange A	ADAUSD	buy							
15	TLWEWG-PJF4-IGHFPI - Exchange A	ADAUSD	buy							
16	TNDIYW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy							
17	TPSISO-VHALA-FIKEPP - Exchange A	ADAUSD	buy							
18	TTASCL-2W7RU-OZCS7H - Exchange A	ADAUSD	buy							
19	TAV4N4-DJETF-GNW7W3 - Exchange A	ADAUSD	buy							
20	TJBWKL-3KBFY-RXGRQJ - Exchange A	ADAUSD	buy							
21	TPKYX-L3QHI-JWWF64 - Exchange A	ADAUSD	buy							
22	TK5GMR-Z3HLP-5OBK37 - Exchange A	ADAUSD	buy							

FIFO Figure 47 - Convert CSV File “Transaction Type” to FIFO Format



```
Sub csv_file_to_fifo_format_TRANSACTION_TYPE()  
,  
' csv_file_to_fifo_format_TRANSACTION_TYPE Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("C3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[2]"  
    Range("C3").Select  
    Selection.Copy  
    Range("C4:C115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Transaction Type” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the transaction types.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Transaction Type” is formatted as text, so no additional formatting is needed to enhance it.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Amount” to FIFO Format

File										Home	Insert	Page Layout	Formulas	Data	Review	View	Developer	Help	Acrobat			
Visual Basic										Macros	Record Macro	Use Relative References	Macro Security	Add-Ins	Excel Add-Ins	COM Add-Ins	Insert Mode	Design Mode	Properties View Code	Map Properties	Expansion Packs	Refresh Data
Code										X	✓	fx	Exchange A	Add-Ins	Controls	XML						
A1																						

```
Sub csv_file_to_fifo_format_AMOUNT()  
,  
' csv_file_to_fifo_format_AMOUNT Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("D3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[6]"  
    Range("D3").Select  
    Selection.Copy  
    Range("D4:D115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Amount” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the amounts.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Amount” is formatted as text, but because it will be used in mathematical calculations in future steps, additional work is needed to format it as number. Number formatting is covered by a separate macro.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Date” to FIFO Format

</										


```
Sub csv_file_to_fifo_format_DATE()  
,  
' csv_file_to_fifo_format_DATE Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("E3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[-1]"  
    Range("E3").Select  
    Selection.Copy  
    Range("E4:E115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Date” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the dates.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Date” is formatted as text, but because it will be used in mathematical calculations in future steps, additional work is needed to format it as date and time. Date and time formatting is covered by a separate macro.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Unit Price” to FIFO Format

```
Sub csv_file_to_fifo_format_UNIT_PRICE()  
,  
' csv_file_to_fifo_format_UNIT_PRICE Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("F3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[1]"  
    Range("F3").Select  
    Selection.Copy  
    Range("F4:F115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Unit Price” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the unit prices.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Unit Price” is formatted as text, but because it will be used in mathematical calculations in future steps, additional work is needed to format it as number. Number formatting is covered by a separate macro.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Fees” to FIFO Format

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat										
Visual Basic Macro Record Macro Use Relative References Macro Security Code Add-Ins COM Add-Ins Insert Design Mode Run Dialog Properties View Code Source Map Properties Expansion Packs Refresh Data Import Export XML										
A1	Exchange A									
1	A	B	C	D	E	F	G	H	I	
2	Exchange A	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby	Col 1
3	TVJMSP-WESYK-PHFVWK - Exchange A	ADAETH	buy	44.00	2/28/2021	0.0009	0.00			
4	TQ2NAJ-POQMA-CC7LN - Exchange A	ADAUSD	buy	300.00	2/21/2021	1.1000	0.86			
5	TZ5NGV-U3J2Y-38VKI2 - Exchange A	ADAUSD	buy	25.00	2/21/2021	1.1017	0.07			
6	TJHSIQ-JPOBX-AVTJRN - Exchange A	ADAUSD	buy	2,000.00	2/22/2021	1.0596	5.51			
7	TY2UEZ-XSQJO-YBRD2P - Exchange A	ADAUSD	buy	675.00	2/23/2021	1.0000	1.08			
8	T7643A-XI2TK-WZM35E - Exchange A	ADAUSD	buy	2,000.00	2/24/2021	0.9817	5.11			
9	T6QVBA-5TLXK-XOGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/2021	1.1399	8.89			
10	TBLXKF-FMKC4-DT2HPN - Exchange A	ADAUSD	buy	1,018.01	2/26/2021	1.2500	2.04			
11	TQ3OYE-VJRW P-TM3D12 - Exchange A	ADAUSD	buy	981.99	2/26/2021	1.2500	1.96			
12	TCLW5H-R3LRB-ZE3KAB - Exchange A	ADAUSD	buy	320.00	2/26/2021	1.2743	1.06			
13	TKJZCX-SNPVN-XQ4QJB - Exchange A	ADAUSD	buy	1,000.00	2/26/2021	1.2000	1.92			
14	TUR6PG-6G0D2-C7Q5HS - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2700	1.02			
15	TLWEWG-PJIF4-IGHFPI - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2600	1.01			
16	TNDYVW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy	636.00	3/4/2021	1.2100	1.23			
17	TP5ISO-VHALA-FKEPP - Exchange A	ADAUSD	buy	2,000.00	3/6/2021	1.1500	3.68			
18	TTASCL-2W7RU-OZCS7H - Exchange A	ADAUSD	buy	2,000.00	3/8/2021	1.1181	5.81			
19	TAV4N4-DIETF-GNW7W3 - Exchange A	ADAUSD	buy	3,000.00	3/12/2021	1.0550	5.06			
20	TJWBKL-3KBFY-RXGRQJ - Exchange A	ADAUSD	buy	2,000.00	3/14/2021	1.0765	5.60			
21	TPKYXK-L3QHI-JWVF64 - Exchange A	ADAUSD	buy	1,030.00	3/14/2021	1.0760	1.77			
22	TK5GMR-23HLP-5OBK37 - Exchange A	ADAUSD	buy	970.00	3/14/2021	1.0760	1.67			
CSV File To FIFO Format										

FIFO Figure 51 - Convert CSV File “Fees” to FIFO Format



```
Sub csv_file_to_fifo_FEES()  
,  
' csv_file_to_fifo_FEES Macro  
,  
  
Sheets("CSV File To FIFO Format").Select  
Range("G3").Select  
ActiveCell.FormulaR1C1 = "'CSV File'!R[-1]C[2]"  
Range("G3").Select  
Selection.Copy  
Range("G4:G115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Fees” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the fees.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Fees” is formatted as text, but because it will be used in mathematical calculations in future steps, additional work is needed to format it as number. Number formatting is covered by a separate macro.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Convert CSV File “Cost” to FIFO Format

FileHomeInsertPage LayoutFormulasDataReviewViewDeveloperHelpAcrobat										
Visual Basic			Record Macro			Use Relative References			Macro Security	
Code			Add-ins			COM Add-ins			Controls	
XML			Source			Map Properties			Expansion Packs	
Refresh Data			Run Dialog			Properties			View Code	
Design Mode			Design Mode			Run Dialog			Refresh Data	
XML			Add-ins			COM Add-ins			Controls	
Exchange A			Currency			Transaction			Standby	
A			B			C			D	
Reference			Pair			Type			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
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Exchange A			Currency			Transaction			Amount	
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Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency			Transaction			Amount	
Exchange A			Currency							

```
Sub csv_file_to_fifo_format_COST()  
,  
' csv_file_to_fifo_format_COST Macro  
,  
  
    Sheets("CSV File To FIFO Format").Select  
    Range("H3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C"  
    Range("H3").Select  
    Selection.Copy  
    Range("H4:H115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```

...About Conversion of CSV File “Cost” to FIFO Format

In the order of how they appear in the CSV file, conversion proceeds from the very first row to the last row and from column A to the last column of the file. Conversion includes the column headings and all the costs.

Conversion is done by a macro which is recorded prior to the initiation of the aggregation process. The converted “Cost” is formatted as text, but because it will be used in mathematical calculation in future steps, additional work is needed to format it as number. Number formatting is covered by a separate macro.

With Excel’s capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



Other Templates - Clean Slate

File

Home

Insert

Page Layout

Formulas

Data

Review

View

Developer

Help

Acrobat

Default

Keep

Exit

New

Options

Navigation

Page Break Preview

Normal

Gridlines

Headings

Ruler

Formula Bar

Zoom

100%

Zoom to Selection

Split

Hide

Unhide

New Window

Arrange All

Freeze Panes

Window

Sheet View

Exchange A

	A	B	C	D	E	F	G
1	Exchange A	Currency	Transaction	Amount	Date	Unit Price	Fees
2	Reference	Pair	Type				
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							

CSV File

CSV File To FIFO Format

Observation Notes

Buy ADA with Ethereum

Buy & Sell XDG with USD

Buy USD7Z with USD

Buy

FIFO Figure 53 - Other Templates - Clean Slate




```
Sub csv_file_to_fifo_format_DELETE_ROWS_FOR_CLEAN_SLATE()  
,  
' csv_file_to_fifo_format_DELETE_ROWS_FOR_CLEAN_SLATE Macro  
,  
,  
Sheets("CSV File To FIFO Format").Select  
    Range("A3").Select  
    Rows("3:115").Select  
    Selection.Delete Shift:=xlUp  
    Range("A1").Select  
End Sub
```

...About Other Templates – Starting a Blank Platform

This macro does not involve conversions. It deletes all entries in the platform except the header titles. To eliminate all traces of prior entries including formatting, the macro prefers deleting the entire rows corresponding to the number of rows in the CSV file. The result is a blank platform which can accept new entries including conversions.

With Excel's capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.



FIFO Figure 54 - Other Templates - Fresh Start

...About Other Templates Fresh Start

The FIFO platform is completely populated when all the rows and columns in the range are fully filled in. At this step of the aggregation process, this phase is considered a milestone, a tangible success that needs to be preserved and protected.

Preservation and protection are done through the successful running of each smaller macro assuming that it is recorded through keystrokes and mouse clicks. Because each smaller macro can be easily proof-read and debugged, its accuracy is reasonably higher compared to larger macros.

A new macro is then created by assembling the smaller macros into a larger one. When run, the newly created larger macro executes to populate each and every row and column of the FIFO platform. Thus, the milestone is recreated anew.

Experimenting with keystrokes and new macros calls for accurate platform entries to be in place. The larger macro answers the call. The macro can be run repeatedly, eliminating the need to run each smaller macro if errors are suspected but yet unidentified. The search for the errors continues until they are found and resolved, at which time the macros are adjusted.

With Excel's capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.

```
Sub csv_fie_to_fifo_format_COLUMN_WIDTHS()  
,  
' csv_fie_to_fifo_format_COLUMN_WIDTHS Macro  
,
```



```
,
Columns("A:A").Select
Selection.ColumnWidth = 35
Columns("B:H").Select
Selection.ColumnWidth = 9
Range("A1").Select
End Sub
Sub
csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRI
ES()
,
' csv_file_to_fifo_format_DELETE_ROWS_AND_START_FRESH Macro
,
,
Sheets("CSV File To FIFO Format").Select
Rows("3:115").Select
Selection.Delete Shift:=xlUp
Range("A1").Select
,
' csv_file_to_fifo_format_REFERENCE Macro
,
,
Range("A3").Select
ActiveCell.FormulaR1C1 = _
    "=CONCAT('CSV File!R[-1]C,'" - "','CSV File To FIFO Format!R1C1)"
Range("A3").Select
Selection.Copy
Range("A4:A115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
,
' csv_file_to_fifo_format_CURRENCY_PAIR Macro
```



```
,  
  
,  
  
Range("B3").Select  
ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[1]"  
Range("B3").Select  
Selection.Copy  
Range("B4:B115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
  
,  
  
' csv_file_to_fifo_format_TRANSACTION_TYPE Macro  
  
,  
  
Range("C3").Select  
ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[2]"  
Range("C3").Select  
Selection.Copy  
Range("C4:C115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
  
,  
  
' csv_file_to_fifo_format_AMOUNT Macro  
  
,  
  
Range("D3").Select  
ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[6]"  
Range("D3").Select  
Selection.Copy  
Range("D4:D115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select
```



```
' csv_file_to_fifo_format_DATE Macro
```

```
Range("E3").Select
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[-1]"
Range("E3").Select
Selection.Copy
Range("E4:E115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

```
' csv_file_to_fifo_format_UNIT_PRICE Macro
```

```
Range("F3").Select
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[1]"
Range("F3").Select
Selection.Copy
Range("F4:F115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

```
' csv_file_to_fifo_FEES Macro
```

```
Range("G3").Select
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[2]"
Range("G3").Select
Selection.Copy
Range("G4:G115").Select
ActiveSheet.Paste
```



```
Application.CutCopyMode = False
Range("A1").Select

'
' csv_file_to_fifo_format_COST Macro
'

Range("H3").Select
ActiveCell.FormulaR1C1 = "'CSV File'!R[-1]C"
Range("H3").Select
Selection.Copy
Range("H4:H115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
End Sub
```



...About Other Templates – Format Platform template opportunity ends here

Recall that FIFO platform entries are conversions from the CSV file. The entries are formatted as text initially. With an enormous number of entries, you can easily forget how each cell entry has been so formatted. And the wrong format may yield an inaccurate result from mathematical calculations.

This macro to format the FIFO platform does the job of wholesale formatting. You no longer have to format each column individually. You save precious time by not running macros piecemeal while at the same time you avoid inadvertent mistakes.

Columns are widened to suit entry widths, entries that need to be formatted as text are formatted accordingly, numbers are formatted as such in a variety of ways as required, and so are date and time entries.

With Excel's capacity to handle as many as 1,048,576 rows and columns labeled A through XFD, there is no limit on how big a file FIFO can handle depending on the Excel version.

```
Sub  
csv_file_to_fifo_format_PASTE_VALUES_AND_FORMAT_CURRENT_ENTR  
IES()  
,  
' csv_file_to_fifo_format_PASTE_VALUES_AND_FORMAT_CELLS Macro  
,  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("A3").Select  
    Selection.Copy  
    Range("A3:L115").Select  
    Application.CutCopyMode = False  
    Selection.Copy  
    Range("A3").Select  
    Selection.PasteSpecial Paste:=xlPasteValues, Operation:=xlNone, SkipBlanks _  
        :=False, Transpose:=False
```



```
Columns("D:D").Select  
Application.CutCopyMode = False  
Selection.NumberFormat = "#,##0.00"  
Columns("E:E").Select  
Selection.NumberFormat = "m/d/yyyy"  
Columns("F:F").Select  
Selection.NumberFormat = "#,##0.0000"  
Columns("G:G").Select  
Selection.NumberFormat = "#,##0.00"  
Columns("H:H").Select  
Selection.NumberFormat = "#,##0.0000"  
Range("A1").Select  
End Sub
```



How To Create Practice Macro Plus, WARNING and CAUTION

Never practice on the original templates. Practice only on PRACTICE macros.

The steps being described here assume that you already successfully recorded “csv_file_to_fifo_format_REFERENCE Macro”.

Step 1:

- **Step 1a Record a simple useless macro. For this exercise call it “myPracticeMacro.” Open the macro list to be sure that it has been created.**

```
Sub myPracticeMacro()  
,  
' myPracticeMacro Macro  
,  
  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("A1").Select  
End Sub
```

- Step 1b Close the “myPracticeMacro.”

Step 2:

- **Step 2a Open the macro list and edit the macro you want to duplicate. Let's duplicate:**

“csv_file_to_fifo_format_REFERENCE”

- **Step 2b Copy the whole macro.**

```
Sub csv_file_to_fifo_format_REFERENCE()  
,  
' csv_file_to_fifo_format_REFERENCE Macro  
,
```



```
,  
Sheets("CSV File To FIFO Format").Select  
Range("A3").Select  
ActiveCell.FormulaR1C1 = _  
    "=CONCAT('CSV File!R[-1]C,'" - "','"CSV File To FIFO Format!R1C1)'"  
Range("A3").Select  
Selection.Copy  
Range("A4:A115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
End Sub
```

- **Step 2c Close the “Sub csv_file_to_fifo_format_REFERENCE()” macro**

Step 3:

- **Step 3a Open the macro list and edit “myPracticeMacro”.**
- **Step 3b Paste the macro that you copied from “csv_file_to_fifo_format_REFERENCE”, between the “Sub” and “End Sub” of “myPracticeMacro” overwriting the entries therein.**
- **Step 3c Comment out the “Sub” and “End Sub” of the “Sub csv_file_to_fifo_format_REFERENCE()” part by placing a single quotation mark in front of each line, so they do not execute.**

```
Sub myPracticeMacro()  
,  
' myPracticeMacro Macro  
,  
  
Sheets("CSV File To FIFO Format").Select  
Range("A1").Select  
End Sub
```



```
Sub myPracticeMacro()  
'Sub csv_file_to_fifo_format_REFERENCE() ◀ - Commented out.  
'  
' csv_file_to_fifo_format_REFERENCE Macro  
'  
'  
  
  Sheets("CSV File To FIFO Format").Select  
  Range("A3").Select  
  ActiveCell.FormulaR1C1 = _  
    "=CONCAT('CSV File!R[-1]C,'" - "','CSV File To FIFO Format!R1C1)"  
  Range("A3").Select  
  Selection.Copy  
  Range("A4:A115").Select  
  ActiveSheet.Paste  
  Application.CutCopyMode = False  
  Range("A1").Select  
'End Sub ◀ - Commented out.  
End Sub
```

- Step 3d Close the “myPracticeMacro.”

Step 4:

- Step 4a Open the macro list again and run “myPracticeMacro”. There you have it. You are programming without writing a single line of code.

Step 5:

- Step 5a Follow the same procedure to replicate other macros.



Programming Without Writing a Single Line of Code

Repopulating the Current Screen

Done by assembling small macros into a large macro

'♦Adjust column widths of the “CSV File To FIFO Format” sheet

```
Sub csv_file_to_fifo_format_COLUMN_WIDTHS()  
,  
' csv_file_to_fifo_format_COLUMN_WIDTHS Macro  
,  
,  
    Columns("A:A").Select  
    Selection.ColumnWidth = 35  
    Columns("B:H").Select  
    Selection.ColumnWidth = 9  
    Range("A1").Select  
End Sub
```

'♦End of the column widths adjustment

'♦Start of the huge repopulating macro

```
Sub csv_file_to_fifo_format_DELETE_ROWS_AND_START_FRESH()  
,  
' csv_file_to_fifo_format_DELETE_ROWS_AND_START_FRESH Macro  
,  
,  
    Sheets("CSV File To FIFO Format").Select  
    Rows("3:115").Select  
    Selection.Delete Shift:=xlUp  
    Range("A1").Select
```



```
,
'♦Reference macro inside the huge repopulating macro.
'♦Reference macro name is commented so the line does not
'♦execute.

' csv_file_to_fifo_format_REFERENCE() Macro
,
,
    Range("A3").Select
    ActiveCell.FormulaR1C1 = _
        "=CONCAT('CSV File'!R[-1]C, "" - "" , 'CSV File To FIFO Format'!R1C1)"
    Range("A3").Select
    Selection.Copy
    Range("A4:A115").Select
    ActiveSheet.Paste
    Application.CutCopyMode = False
    Range("A1").Select
,
,
'♦Currency Pair macro inside the huge repopulating macro.
'♦Currency Pair macro name is commented so the line does not
'♦execute.

' csv_file_to_fifo_format_CURRENCY_PAIR() Macro
,
,
    Range("B3").Select
    ActiveCell.FormulaR1C1 = "'CSV File'!R[-1]C[1]"
    Range("B3").Select
    Selection.Copy
    Range("B4:B115").Select
    ActiveSheet.Paste
    Application.CutCopyMode = False
    Range("A1").Select
,
,
'♦Transaction Type macro inside the huge repopulating macro.
```



'♦Transaction Type macro name is commented so the line does not
'♦execute.

' csv_file_to_fifo_format_TRANSACTION_TYPE() Macro

,

```
Range("C3").Select
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[2]"
Range("C3").Select
Selection.Copy
Range("C4:C115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

,

'♦Amount macro inside the huge repopulating macro.
'♦Amount macro name is commented so the line does not
'♦execute.

' csv_file_to_fifo_format_AMOUNT() Macro

,

```
Range("D3").Select
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[6]"
Range("D3").Select
Selection.Copy
Range("D4:D115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

,

'♦Date macro inside the huge repopulating macro
'♦Date macro name is commented so the line does not



'♦execute.

' csv_file_to_fifo_format_DATE() Macro

,

,

```
Range("E3").Select
ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[-1]"
Range("E3").Select
Selection.Copy
Range("E4:E115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

,

'♦Unit Price macro inside the huge repopulating macro.

'♦Unit Price macro name is commented so the line does not

'♦execute.

' csv_file_to_fifo_format_UNIT_PRICE() Macro

,

,

```
Range("F3").Select
ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[1]"
Range("F3").Select
Selection.Copy
Range("F4:F115").Select
ActiveSheet.Paste
Application.CutCopyMode = False
Range("A1").Select
```

,

'♦Fees macro inside the huge repopulating macro.

'♦Fees macro name is commented so the line does not

'♦execute.

' csv_file_to_fifo_FEES() Macro



```
'  
'  
  
Range("G3").Select  
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[2]"  
Range("G3").Select  
Selection.Copy  
Range("G4:G115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
  
'  
  
'♦Cost macro inside the huge repopulating macro.  
'♦Cost macro name is commented so the line does not  
'♦execute.
```

```
' csv_file_to_fifo_format_COST() Macro  
'  
  
'  
  
Range("H3").Select  
ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C"  
Range("H3").Select  
Selection.Copy  
Range("H4:H115").Select  
ActiveSheet.Paste  
Application.CutCopyMode = False  
Range("A1").Select  
End Sub
```

```
'♦End of the huge repopulating macro
```



FIFO Aggregator Faster Than an NBA Free Shot



FIFO Figure 56 - FIFO Aggregator Faster Than an NBA Free Shot



...About FIFO Aggregator's Execution Speed

Why the odd comparison! Most adults love sports that excite and cause them to be hyperactive. The NBA has that attribute. Popular around the world, basketball appeals to more adults than many other sports because it highlights a player's speed in a drive to score points.

The sense of speed is what makes the audience excited and sometimes causes them to show unusual behavior. However, speed in a drive by a player is uncertain that can end up in failure giving an opposing player a payback drive with the same if not fiercer speed.

In contrast with FIFO's execution speed, basketball yields a slower time-measurable way of scoring a point. The free throw for example, is deliberate, unhurried, and unmolested, giving the free thrower measurable time to score. In the same lapse of time that the free thrower scores a single point, FIFO, by a lengthy time margin in its favor, does the following conversions from a CSV file to FIFO format.

- 115 rows of Reference entries
- 115 rows of Currency Pair entries
- 115 rows of Transaction Type entries
- 115 rows of Amount entries
- 115 rows of Date entries
- 115 rows of Unit Price entries
- 115 rows of Fees entries
- 115 rows of Cost entries

Thanks to the well-placed keystrokes and mouse clicks that form well-planned macros, FIFO compensates your lingering hesitation to use it with lightning-like speed. As noted early in the book, dealing with CSV files appears daunting. Reluctance to use it is overcome, nonetheless.



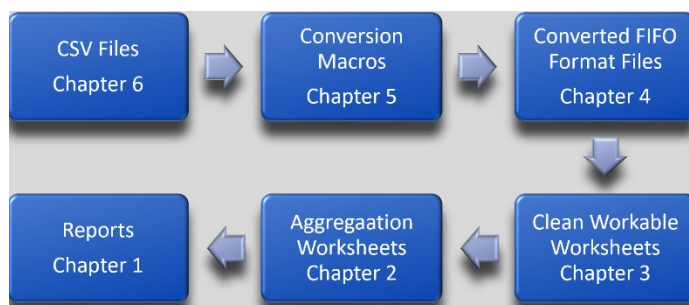
Chapter 6 – CSV File Setup for Conversion to FIFO Format

Don't dwell on what went wrong. Instead, focus on what to do next. Spend your energies on moving forward toward finding the answer.

Denis Waitley

YOUR PROGRESS IN THE AGGREGATION PROCESS! NOTE THE DIRECTION OF THE ARROWS.

If you are working in this chapter, it means you are starting the aggregation process.



FIFO Figure 57 - Fulfillment Plan for Chapter 6



FIFO Figure 58 - Kraken CSV File



...Annotation on Kraken CSV File

What appears on the opposite page is the Kraken CSV File from which most of the illustrations in the book are constructed. The file contains an enormous amount of information, but because the file is still stored in text format it is not yet available for mathematical calculations. What's more, the file contains unnecessary data that does not add value to the investment project.

The following few sections of the book are devoted to assembling a workable version of the CSV file that can help in the aggregation process. In the process, unusable information is dropped, leaving only the details required for an effective presentation.

Creating a workable Excel worksheet for aggregating capital gains and losses appears tedious and daunting at first. But once learned, it is impossible not to appreciate the newly acquired skill. The timesaving and privacy-enhancing merit of not having to rely on others for advice on investing, cannot be described enough.

The process starts with the CSV File containing the following warning:
“POSSIBLE DATA LOSS. Some features might be lost if you save this workbook in the comma-delimited (.csv) format. To preserve these features, save it in an Excel file format”. The warning is an indication that a CSV file is not directly workable for any type of calculations such as those for aggregating capital gains and losses. Hence, the need to convert the CSV file to an Excel worksheet.



Gate.io CSV File

File	Home	Insert	Page Layout	Formulas	Data	Review	View	Developer	Help	Acrobat	Comments
Clipboard	Font	Paragraph	Alignment	Number	Styles	Cells	Editing				
A	B	C	D	E	F	G	H	I	J		
Order id	Time	Type	Market	Price	Amount	Total	Fee	Amount of VET	Amount of USD		
49518316534	5/23/2021	Buy	VET/USDT	0.100800000000000000	50.000000000000000000	5.004000000000000000	0.000000000000000000	50	5.00		
49759412179	5/23/2021	Buy	VET/USDT	0.080000000000000000	200.000000000000000000	16.000000000000000000	0.36 VET	200	16.00		
49927507282	5/24/2021	Buy	VET/USDT	0.091420000000000000	300.000000000000000000	27.426000000000000000	0.54 VET	300	27.42		
49927812128	5/24/2021	Buy	VET/USDT	0.091620000000000000	100.000000000000000000	9.162000000000000000	0.18 VET	100	9.16		
50001016901	5/24/2021	Buy	VET/USDT	0.107010000000000000	300.000000000000000000	32.103000000000000000	0.064206 POINT	300	32.10		
50037856198	5/24/2021	Buy	VET/USDT	0.108820000000000000	275.630000000000000000	29.994056600000000000	0.496134 VET	276	29.99		
50037856198	5/24/2021	Buy	VET/USDT	0.108820000000000000	275.630000000000000000	29.994056600000000000	0.496134 VET	276	29.99		
50037856198	5/24/2021	Buy	VET/USDT	0.108820000000000000	148.740000000000000000	16.185886800000000000	0.0323717736 POIN	149	16.18		
50040667129	5/24/2021	Buy	VET/USDT	0.112490000000000000	500.000000000000000000	56.245000000000000000	0.9 VET	500	56.24		
50041552122	5/24/2021	Buy	VET/USDT	0.111810000000000000	600.000000000000000000	67.086000000000000000	1.08 VET	600	67.08		
50046062128	5/25/2021	Buy	VET/USDT	0.109000000000000000	900.000000000000000000	98.100000000000000000	1.62 VET	900	98.10		
50560462598	5/26/2021	Buy	VET/USDT	0.125900000000000000	999.992000000000000000	125.898928000000000000	1.7999856 VET	1000	125.89		
50562834414	5/26/2021	Buy	VET/USDT	0.127800000000000000	390.000000000000000000	49.842000000000000000	0.702 VET	390	49.84		
50565921186	5/26/2021	Buy	VET/USDT	0.127320000000000000	198.571289055000000000	25.282096522480000000	0.357428320299 V	199	25.28		
50565921186	5/26/2021	Buy	VET/USDT	0.127230000000000000	28.567710945000000000	3.63466986353000000000	0.051421879701 V	29	3.63		
50565921186	5/26/2021	Buy	VET/USDT	0.127200000000000000	7.86100000000000000000	0.999919200000000000	0.0141498 VET	8	0.99		
50598594446	5/27/2021	Buy	VET/USDT	0.129000000000000000	150.000000000000000000	19.350000000000000000	0.27 VET	150	19.35		
5060306148	5/27/2021	Buy	VET/USDT	0.128620000000000000	770.000000000000000000	99.037400000000000000	1.386 VET	770	99.03		
50601627634	5/27/2021	Buy	VET/USDT	0.127500000000000000	300.000000000000000000	38.250000000000000000	0.54 VET	300	38.25		
50603963425	5/27/2021	Buy	VET/USDT	0.127900000000000000	150.000000000000000000	19.185000000000000000	0.27 VET	150	19.18		
50624493095	5/27/2021	Buy	VET/USDT	0.129620000000000000	3,050.000000000000000000	395.341000000000000000		3050	395.34		
50995573855	5/28/2021	Buy	VET/USDT	0.109600000000000000	50.000000000000000000	5.480000000000000000	0.01096 POINT	50	5.48		
51096572579	5/29/2021	Buy	VET/USDT	0.105240000000000000	610.013000000000000000	64.197768120000000000	0.12839553624 PO	610	64.19		
51355675886	5/30/2021	Buy	VET/USDT	0.093549000000000000	100.000000000000000000	9.354900000000000000	0.0187098 POINT	100	9.35		
51551005735	5/31/2021	Buy	VET/USDT	0.106960000000000000	1,500.000000000000000000	160.440000000000000000	0.32088 POINT	1500	160.44		
51784333979	6/1/2021	Buy	VET/USDT	0.125680000000000000	790.000000000000000000	99.287200000000000000	0.1985744 POINT	790	99.28		
51786342200	6/1/2021	Buy	VET/USDT	0.124500000000000000	1,200.000000000000000000	149.400000000000000000	0.2988 POINT	1200	149.40		
51931836252	6/2/2021	Buy	VET/USDT	0.120010000000000000	830.000000000000000000	99.608300000000000000	0.1992166 POINT	830	99.60		
52102639749	6/2/2021	Buy	VET/USDT	0.125800000000000000	500.000000000000000000	62.640000000000000000	0.12528 POINT	500	62.64		
52143285670	6/3/2021	Buy	VET/USDT	0.127500000000000000	2,391.675000000000000000	304.938562500000000000	0.609877125 POIN	2392	304.93		
52143285670	6/3/2021	Buy	VET/USDT	0.127500000000000000	1,528.325000000000000000	194.861437500000000000	0.389722875 POIN	1528	194.86		
52224981268	6/3/2021	Buy	VET/USDT	0.123500000000000000	11,192.000000000000000000	1,382.212000000000000000	18.63468 VET	11192	1382.21		
52226745542	6/3/2021	Buy	VET/USDT	0.123200000000000000	18.000000000000000000	2.21760000000000000000	0.004352 POINT	18	2.21		
52349342210	6/4/2021	Buy	VET/USDT	0.134000000000000000	1,450.000000000000000000	194.300000000000000000	0.8886 POINT	1450	194.30		
52381074537	6/4/2021	Buy	VET/USDT	0.134000000000000000	3,350.000000000000000000	448.900000000000000000	5.57775 VET	3350	448.90		
52556084536	6/4/2021	Buy	VET/USDT	0.127900000000000000	190.000000000000000000	24.301000000000000000	0.48602 POINT	190	24.30		
54082664971	6/11/2021	Buy	VET/USDT	0.112100000000000000	852.000000000000000000	95.509200000000000000	0.1910184 POINT	852	95.50		
55560215110	6/18/2021	Buy	VET/USDT	0.106500000000000000	285.000000000000000000	30.352500000000000000	0.060705 POINT	285	30.35		
56544209452	6/22/2021	Buy	VET/USDT	0.077000000000000000	3,675.000000000000000000	282.975000000000000000	0.56595 POINT	3675	282.97		
56549408623	6/22/2021	Buy	VET/USDT	0.076000000000000000	920.000000000000000000	69.920000000000000000	0.13984 POINT	920	69.92		
61225777778	7/10/2021	Buy	VET/USDT	0.075000000000000000	2,000.000000000000000000	150.000000000000000000		2000	150.00		
62156911082	7/14/2021	Buy	VET/USDT	0.072000000000000000	2,080.000000000000000000	149.760000000000000000	0.29952 POINT	2080	149.76		
62625818987	7/16/2021	Buy	VET/USDT	0.066000000000000000	1,320.000000000000000000	87.120000000000000000	0.17424 POINT	1320	87.12		
64932383370	7/26/2021	Buy	VET/USDT	0.077700000000000000	1,299.999000000000000000	101.009922300000000000		1300	101.00		
64932383370	7/26/2021	Buy	VET/USDT	0.077700000000000000	0.001000000000000000	0.000077700000000000	0.0000001554 POIN	0	0.00		
66351684228	8/1/2021	Buy	VET/USDT	0.091800000000000000	1,634.000000000000000000	150.001200000000000000	0.3000024 POINT	1634	150.00		
69581618469	8/14/2021	Buy	VET/USDT	0.131000000000000000	1,180.000000000000000000	154.580000000000000000	0.30916 POINT	1180	154.58		
69826007907	8/16/2021	Buy	VET/USDT	0.127500000000000000	550.000000000000000000	70.125000000000000000	0.14025 POINT	550	70.12		
82993138412	10/6/2021	Sell	VET/USDT	0.112200000000000000	1,000.000000000000000000	112.200000000000000000	0.2244 POINT	1000	112.20		
83065115012	10/7/2021	Sell	VET/USDT	0.111480000000000000	9,100.000000000000000000	1,014.468000000000000000	0.2028936 POINT	9100	1014.46		
83203897927	10/7/2021	Sell	VET/USDT	0.112620000000000000	2,098.192000000000000000	236.298383040000000000	0.47259676608 PO	2098	236.29		
83203897927	10/7/2021	Sell	VET/USDT	0.112620000000000000	5,035.666000000000000000	567.116704920000000000	1.13423340584 PO	5036	567.11		
83203897927	10/7/2021	Sell	VET/USDT	0.112620000000000000	7,866.142000000000000000	885.884912040000000000	1.77176982408 PO	7866	885.88		
83970592757	10/11/2021	Sell	VET/USDT	0.110900000000000000	2,006.841000000000000000	222.558666900000000000	0.4451173338 POIN	2007	222.55		
83970592757	10/11/2021	Sell	VET/USDT	0.110900000000000000	3,985.491000000000000000	441.990951900000000000	0.8839819038 POIN	3985	441.99		
83970592757	10/11/2021	Sell	VET/USDT	0.110900000000000000	9,007.667000000000000000	998.350270300000000000	1.9979005406 POIN	9008	998.95		
90902545128	11/5/2021	Buy	VET/USDT	0.155950000000000000	41.16600000000000000000	6.419837700000000000	0.0128396754 POIN	41	6.41		
90902545128	11/5/2021	Buy	VET/USDT	0.155950000000000000	958.834000000000000000	149.530162300000000000	0.2990605246 POIN	959	149.53		
96910902223	11/24/2021	Buy	VET/USDT	0.122450000000000000	4,000.000000000000000000	489.800000000000000000	7.2 VET	4000	489.80		
99346356773	12/1/2021	Buy	VET/USDT	0.123120000000000000	2,500.000000000000000000	307.800000000000000000	4.5 VET	2500	307.80		
1.00007E+11	12/3/2021	Buy	VET/USDT	0.111650000000000000	450.000000000000000000	50.242500000000000000	0.81 VET	450	50.24		
1.00379E+11	12/4/2021	Buy	VET/USDT	0.093540000000000000	550.000000000000000000	51.447000000000000000	0.99 VET	550	51.44		
1.01433E+11	12/7/2021	Buy	VET/USDT	0.092620000000000000	600.000000000000000000	55.572000000000000000	1.08 VET	600	55.57		
67								100391	11297.67		

FIFO Figure 59 - Gate.io CSV File



...Annotation on Gate.io CSV File

The Gate.io CSV File is slightly different from the Kraken CSV File because the former contains only one coin, namely VET, while the Kraken file contains multiple coins. Despite the single coin treatment by Gate.io file, the file requires more thorough work due to some reasons like in the following paragraphs.

The file mingles numbers and texts on a single data item. For example, focus on the first price item on row 3 column E containing “0.100080000 USDT”. Mathematical calculation on this item is not possible without first ridding the item of the text element, and then formatting the item as number. The same condition exists in at least three more columns of data where mathematical calculations are to be performed.

Following the separation of the number and text elements of a data item, the decimal placement in the number element must be dealt with. In the above example, the decimal point is to the nth number. Undesirable results can easily propagate undetected with even a slight decimal placement error.

The need to resolve the above-mentioned and other problems is where a slightly advanced knowledge of Excel is essential. The additional skill is beyond the scope of this book. Nevertheless, a hint here and there is proposed wherever possible to hasten the aggregation process. For example, using the Excel string functions is one of the viable solutions to separating the number and text elements mingled in a single data item.

The Gate.io CSV file looks more challenging, but FIFO performs just as well on the file as it does on the simpler Kraken CSV file.



FIFO Figure 60 - CSV File Saved as Regular Excel Worksheet

...About CSV File Saved as an Excel Worksheet

The Excel file that is newly extracted from a CSV File is not yet great for starting the FIFO aggregation process. However, the file can now be subjected to changes without fear of data loss.

Readability can be immediately improved in the Excel file by adjusting the column widths. Those who have slightly better than a beginner's knowledge of Excel can start formatting the worksheet for eye comfort. In fact, with a slight daring impulse, you may right away delete some columns that are not defined in the FIFO Headings Definitions.

The default general format of Excel is a good starting point for the FIFO aggregation process. It can be significantly improved, however. Font style and size can be changed, background color can be changed to a comfortable level, some tabs can be added, and the ribbon can be rearranged. Adjustments to the worksheet theme and appearance are unlimited.

With more experience gained in the aggregation process comes the confidence of making additional changes to the Excel worksheet which was in a state of disorderliness a few moments ago.



APPENDIX A – HEADINGS DEFINITIONS



Memorandum Page 2 – Page Flair

MEMORANDUM	
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FIFO Figure 61 - Memorandum Page 2



FIFO Headings Definitions

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
General									
Conditional Formatting									
Table									
Can you use FIFO?									
Yes,									
if your trading historical data match									
FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's									
Platform									
Column Labels									
Exchange A's Trade									
History Column									
Labels									
FIFO's									
Platform									
Column Labels									
Exchange B's Trade									
History Column									
Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the									
the unnecessary exchange data will be DISCARDED.									

FIFO Figure 62 - FIFO Headings Definitions



...About FIFO Headings Definitions

While you still wonder what FIFO – Aggregator of Capital Gains and Losses is...!

The form on the opposite page introduces FIFO – Aggregator of Capital Gains and Losses. Despite its size, the form sums up all there is to know about the application used in the aggregation of capital gains and losses. It is a controlling form because with its use, only eight items need to be filled in an Excel spreadsheet. In spite of its minimal required entries, the form achieves the extraction of data from CSV (comma-separated values) files supplied by a single or multiple exchanges.

The form is added to the book as an appendix to separate it from the actual aggregation process. The aim is to allow you to direct your focus on the aggregation process and not be distracted by Excel basic features that have been learned already in other projects.

The following pages of progressively filled-in forms discuss the need for each spreadsheet heading. As you progress in your reading of the book, you will understand the whole idea behind FIFO. FIFO will henceforth be the short title of the application.



FIFO “Reference” Header

Can you use FIFO?									
Yes,									
if your trading historical data match FIFO Platform's requirements like									
or									
if your trading historical data match FIFO Platform's requirements like									
Exchange A's does,									
Exchange B's does.									
Exchange A's Trade History Column Labels									
Exchange B's Trade History Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the unnecessary exchange data will be DISCARDED.									

FIFO Figure 63 - FIFO “Reference” Header



...”Reference” Header in Headings Definitions

Every financial endeavor including crypto investing needs references for tracking the sources of transactions that result in investment changes. FIFO satisfies the need by using “Reference” heading shown on the “Headings Definitions” form.

If corrective actions need to be instituted to mitigate the impact of a weakness in the financial system, you need to be able to pinpoint the area where to make the changes. With a good reference instituted in the system, you need not be concerned about not knowing where to look.

Each reference needs to be unique to avoid confusion. Transaction identity is crucial. In case of an audit, the transaction’s source can be traced through the unique reference.

Later in the book, you will learn how to make transactions unique by exchange grouping, using Excel’s concatenate function.



FIFO “Currency Pair” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
Calibri 11 A A Merge & Center \$ % .00 →0									
Conditional Formatting Table									
Can you use FIFO?									
Yes,									
if your trading historical data match FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's Exchange A's Trade History Column Labels									
FIFO's Exchange B's Trade History Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the unnecessary exchange data will be DISCARDED.									

FIFO Figure 64 - FIFO “Currency Pair” Header



...”Currency Pair” Header in Headings Definitions

“Currency Pair” refers to the pairing of a base currency (the currency before the slash) and a quote currency (the currency after the slash). Some exchanges designate the pair in a variety of nomenclatures such as “pair” and “market” as in the illustration on the opposite page. Others use entirely different designations depending on the system already in place.

Note that the name refers to the pair and not to the currencies. FIFO uses “Currency Pair” as the standard name for the pair. It does not matter what names exchanges call their currency pairings. Through the process of converting CSV files to FIFO format, exchanges’ designations are turned trivial.

The only requirement for exchanges in the naming convention is that they be consistent from period to period in order to achieve constancy and evenness in the application with minimum alterations.



FIFO “Transaction Type” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat

Clipboard Paste Font Font Size Color Background Color Alignment Styles

Calibri 11 A^A B I U Merge & Center \$ % .00 .00 → 0

Conditional Formatting Table

	A	B	C	D	E	F	G	H	I
1									
2									
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5									
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Can you use FIFO?

if your trading historical data match
FIFO Platform's requirements like

Yes,

or

Exchange A's does,

Exchange B's does.

FIFO's Platform Column Labels	Exchange A's Trade History Column Labels	FIFO's Platform Column Labels	Exchange B's Trade History Column Labels
Reference	bxid	Reference	Order id
Currency Pair	ordertid	Currency Pair	Time
Transaction Type	pair	Transaction Type	Type
Amount	time	Amount	Market
Date	type	Date	Price
Unit Price	ordertype	Unit Price	Amount
Fees	price	Fees	Total
Cost	cost	Cost	Fee
Standby Col 1	fee	Standby Col 1	Amount of VET
Standby Col 2	wol	Standby Col 2	Amount of USDT
Standby Col 3	misc	Standby Col 3	
Standby Col 4	ledgers	Standby Col 4	

Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the unnecessary exchange data will be DISCARDED.

FIFO Figure 65 - FIFO “Transaction Type” Header



...”Transaction Type” Header in Headings Definitions

The illustration on the opposite page shows that both exchanges use “Type” to refer to the “buy” and “sell” transactions. FIFO’s column designation for this type of transactions is “Transaction Type.”

With hundreds of exchanges in existence, the variation in the transaction type designation is too numerous to be counted. FIFO utilizes an Excel spreadsheet conversion mechanism that leaves the exchanges alone with their designations in place if the file is already in CSV file format. With the conversion mechanism FIFO is able to process CSV files from an unlimited number of exchanges.

The exchanges that are not yet up to date with CSV files will find it convenient to provide CSV files to their clients in order to simplify the production of their bookkeeping needs. CSV files are suitable for handling enormous amounts of data, hence their popularity.



FIFO “Amount” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
General									
Conditional Formatting Table									
Can you use FIFO?									
Yes,									
if your trading historical data match									
FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's									
Platform									
Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the									
the unnecessary exchange data will be DISCARDED.									

FIFO Figure 66 - FIFO “Amount” Header



..."Amount" Header in Headings Definitions

The worksheet on the opposite page shows Exchange A using "vol" and Exchange B using "Amount" to mean quantity of asset purchased or sold. In many instances, especially in the accounting field, the term refers to dollar amounts.

In order to write standard procedures and formulas suitable for use with any exchange-issued CSV files, FIFO uses "Amount" to mean quantity of asset purchased or sold. If there is any confusion in its usage, the meaning of the term must be easily discerned from the circumstance in which it is used.

Considered and presented as a template for the rapidly growing crypto industry, FIFO needs to be consistent and less disorienting to help in its early adoption. Attempting to standardize the terms used to assign values to tangible and intangible possessions is an excellent starting point.

Eventually, the term will find its proper usage according to the industry in which it is used.



FIFO “Date” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
Calibri 11 A A Merge & Center \$ % .00 →0									
Conditional Formatting Table									
Can you use FIFO?									
Yes,									
if your trading historical data match FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's Exchange A's Trade History Column Labels									
FIFO's Platform Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the unnecessary exchange data will be DISCARDED.									

FIFO Figure 67 - FIFO “Date” Header



..."Date" Header in Headings Definitions

In the first-in first-out method of assigning cost to assets subject to acquisition and disposition, date is the major determinant of amounts for inclusion in the aggregated capital gains and losses. The assets referred to are those that are required to be reported to the pertinent authorities, mostly government entities.

FIFO adapts the maxim "you cannot sell what you don't own" to explain the first-in first-out method of assigning cost to an asset. Thus, possession and ownership come into the discussion of the method. At the time of the sale or disposition of an asset, the date of the acquisition of the asset must be determined.

If acquisition is before the sale, aggregation must follow another rule, namely, how long has the seller been in possession of the asset. If possession is before the sale and continuously maintained up to the date of the sale the first-in first-out rule in the maxim applies. If possession is after the sale the first-in in the maxim does not apply.

NOTE: The above discussion is for illustrative purposes only. It is not financial or legal advice. If you are a potential user of this book, you are advised to consult your financial advisers for clarification of the first-in first-out rule of assigning cost to properties subject to acquisition and disposition.



FIFO “Unit Price” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Font Size Paragraph Alignment Styles									
General									
Conditional Formatting Table									
Can you use FIFO?									
Yes,									
if your trading historical data match									
FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's									
Platform									
Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the									
the unnecessary exchange data will be DISCARDED.									

FIFO Figure 68 - FIFO “Unit Price” Header



...”Unit Price” Header in Headings Definitions

Exchange A and Exchange B use “price” on the opposite page to mean the price of a single unit of an asset, which is currency in this book. Evidently, the use of the term is common, but the commonality is only between the two exchanges among hundreds. Owing to FIFO’s conversion mechanism, varying terms used to designate the price of an item is inconsequential.

FIFO has an alternative term, “Unit Price”, to mean the price of a single unit of currency. The term appears to be more reflective of its intended use, and it is more readily understandable by readers who are unfamiliar with what this book is written about.

“Unit Price” then is how much of the quote currency (the currency after the slash) can effect a change of ownership of a single base currency (the currency before the slash) in a transaction of acquiring and disposing the asset.



FIFO “Fees” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
General									
Conditional Formatting Table									
Can you use FIFO?									
Yes,									
if your trading historical data match									
FIFO Platform's requirements like									
or									
Exchange A's does,									
Exchange B's does.									
FIFO's									
Platform									
Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the									
the unnecessary exchange data will be DISCARDED.									

FIFO Figure 69 - FIFO “Fees” Header



...”Fees” Header in Headings Definitions

“Fees” are what clients pay the exchange for the latter’s service of acquiring and disposing assets on the clients’ behalf. If they apply, “Fees” are shown as a separate column in the CSV file. Like the other amounts, they need to be converted to FIFO format in order for them to be available for mathematical calculations.

FIFO has a standard procedure for all types of fees pertaining to the acquisition and disposition of crypto assets. So, irrespective of the values stored in the column, fees will have to undergo through the same standard mathematical calculations.

“Fees” that are charged as lump sum for the whole acquisition or disposition transaction of an asset need to be apportioned among individual units involved in the transaction. That is the case with the first-in first-out method of assigning cost to assets.

For example, assume a sale transaction of units from a single purchase that exceeds the number of units being sold. The “Fees” attributed to the purchase must be allocated between the units being sold and the remaining units.



FIFO “Cost” Header

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat									
Clipboard Font Alignment Number Styles									
Conditional Formatting Table									
General									
Merge & Center									
if your trading historical data match									
FIFO Platform's requirements like									
Exchange B's does.									
Can you use FIFO?									
Yes,									
if your trading historical data match									
FIFO Platform's requirements like									
Exchange A's does,									
FIFO's									
Platform									
Column Labels									
Reference									
Currency Pair									
Transaction Type									
Amount									
Date									
Unit Price									
Fees									
Cost									
Standby Col 1									
Standby Col 2									
Standby Col 3									
Standby Col 4									
Standby columns are provided for exchange data that might be needed later in the process but not clear at the moment. At the end of the process the									
the unnecessary exchange data will be DISCARDED.									

FIFO Figure 70 - FIFO “Cost” Header



...”Cost” Header in Headings Definitions

Cost is a self-explanatory FIFO reference to the total value assigned to an asset involved in an acquisition or disposition transaction. It means total acquisition or disposition price including fees and other charges.

If there is a separate account for fees and other charges, the cost is by itself. Fees and other charges are dealt with separately. Total cost will then be the sum of the cost and the fees and other charges.

If not separately identified in either type of transaction, FIFO assumes that fees are waived or included in total cost. So, total cost and cost are the same.

Regardless of how costs and fees are recorded, aggregating capital gains and losses requires that an asset reflects its full cost. FIFO assumes that there is always an account for fees and provides standard procedures for dealing with it separately.



FIFO “Standby Column” Header

[illegible]

FIFO Figure 71 - FIFO “Standby Column” Header



...”Standby Column” Headers in Headings Definitions

The standby columns are auxiliary spaces that can store data whose utilization is still unforeseen during the current process. Instead of going back to search for an item’s location at the time it is first encountered, the data is stored in one of the standby columns. It is held there in abeyance ready to be accessed in case it is needed. If it is not, it is left to expire unutilized.

For example, “txid” is the default transaction identifier under column header A of the CSV file. The ‘txid’ identifier is converted as such into column A of the base converter platform (CSV File To FIFO Format). However, there is another column labeled “ledgers” in column M of the CSV file. The “ledgers” identifier appears to be as equally important as ‘txid’. Its importance, however, is still doubtful during the current process.

While focus is still on the CSV file, “ledgers” can be stored in one of the standby columns for later access. If “ledgers” turns out to be important, it is not necessary to search for its location because it is already stored in one of the standby columns. Reexamination of ledgers’ importance now is unnecessary because when it was first encountered focus was sharper then. In this clever way, precious time is saved.



**APPENDIX B – SUNDRY EXCEL ESSENTIALS IN
AID OF AGGREGATION**



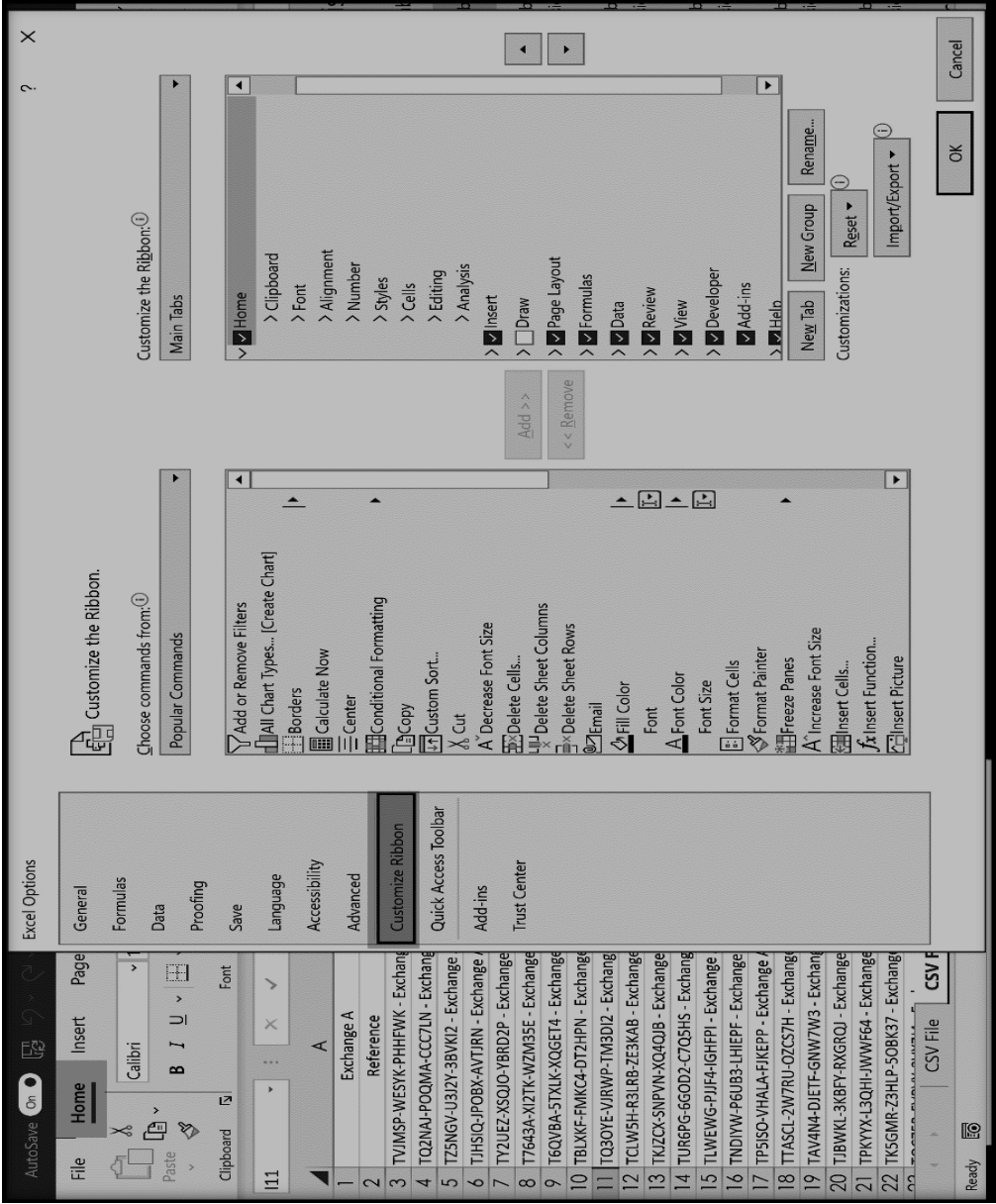
Memorandum Page 3 – Page Flair

MEMORANDUM	
<div></div>	
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FIFO Figure 72 - Memorandum Page 3



Excel Setup



FIFO Figure 73 – Excel Setup



...About Excel Setup

As a FIFO user, you are not left without support in terms of hints, clues, and guidelines that apply to the aggregation process. Configurable by design, Excel is a delight to use when its tabs and menus are synchronized to closely match up with your needs.

The variety of needs is served by Excel with as many standard tabs as possible. When additional tabs are not visible, all you have to do is turn to the collection of tabs in Excel's repertoire and find the right ones.

The illustration on the opposite page shows how the Quick Access Toolbar is customized. The checked tabs under the main ribbon tab indicate that they are already available for use, while the unchecked ones are available for activation and use thereafter.

If necessary, help from an Excel knowledgeable staff must be sought if you yourself are unable to configure Excel to your needs. The solution is just waiting to be found and activated. FIFO's needs are minimal enough to be within Excel's already defined and activated functions and formulas.



Formula Tab, Formulas Turned On

File **Home** **Insert** **Page Layout** **Formulas** **Data** **Review** **View** **Developer** **Help** **Acrobat**

fx **AutoSum** **Recently Used** **Financial** **Logical** **Text** **Date & Time** **Lookup & Reference** **Math & Trig** **More Functions**

Trace Precedents **Trace Dependents** **Remove Arrows** **Show Formulas** **Error Checking** **Evaluate Formula**

Name Manager **Create from Selection** **Defined Names**

Function Library

	A	B	C	D	E
	Exchange A	Currency Pair	Transaction Type	Amount	Date
1		=CSV File!IC2	=CSV File!IE2	=CSV File!IJ2	=CSV File>ID2
2	Reference	=CSV File!IC3	=CSV File!IE3	=CSV File!IJ3	=CSV File>ID3
3	=CONCAT("CSV File!A2," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC4	=CSV File!IE4	=CSV File!IJ4	=CSV File>ID4
4	=CONCAT("CSV File!A3," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC5	=CSV File!IE5	=CSV File!IJ5	=CSV File>ID5
5	=CONCAT("CSV File!A4," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC6	=CSV File!IE6	=CSV File!IJ6	=CSV File>ID6
6	=CONCAT("CSV File!A5," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC7	=CSV File!IE7	=CSV File!IJ7	=CSV File>ID7
7	=CONCAT("CSV File!A6," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC8	=CSV File!IE8	=CSV File!IJ8	=CSV File>ID8
8	=CONCAT("CSV File!A7," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC9	=CSV File!IE9	=CSV File!IJ9	=CSV File>ID9
9	=CONCAT("CSV File!A8," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC10	=CSV File!IE10	=CSV File!IJ10	=CSV File>ID10
10	=CONCAT("CSV File!A9," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC11	=CSV File!IE11	=CSV File!IJ11	=CSV File>ID11
11	=CONCAT("CSV File!A10," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC12	=CSV File!IE12	=CSV File!IJ12	=CSV File>ID12
12	=CONCAT("CSV File!A11," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC13	=CSV File!IE13	=CSV File!IJ13	=CSV File>ID13
13	=CONCAT("CSV File!A12," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC14	=CSV File!IE14	=CSV File!IJ14	=CSV File>ID14
14	=CONCAT("CSV File!A13," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC15	=CSV File!IE15	=CSV File!IJ15	=CSV File>ID15
15	=CONCAT("CSV File!A14," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC16	=CSV File!IE16	=CSV File!IJ16	=CSV File>ID16
16	=CONCAT("CSV File!A15," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC17	=CSV File!IE17	=CSV File!IJ17	=CSV File>ID17
17	=CONCAT("CSV File!A16," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC18	=CSV File!IE18	=CSV File!IJ18	=CSV File>ID18
18	=CONCAT("CSV File!A17," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC19	=CSV File!IE19	=CSV File!IJ19	=CSV File>ID19
19	=CONCAT("CSV File!A18," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC20	=CSV File!IE20	=CSV File!IJ20	=CSV File>ID20
20	=CONCAT("CSV File!A19," - ", "CSV File To FIFO Format")(\$A\$1)	=CSV File!IC21	=CSV File!IE21	=CSV File!IJ21	=CSV File>ID21
21	=CONCAT("CSV File!A20," - ", "CSV File To FIFO Format")(\$A\$1)				
22	=CONCAT("CSV File!A21," - ", "CSV File To FIFO Format")(\$A\$1)				

Formula Auditing

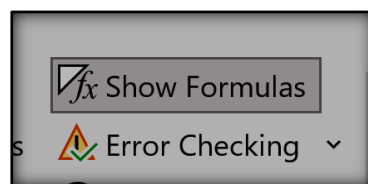
FIFO Figure 74 - Formula Tab, Formulas Turned On



...Annotation on Formula Tab, Formulas Turned On

The “Show Formulas” tab allows you to check the mode of the resultant screen. The mode referred to is whether formulas are turned on or off.

Depending on the mode, what appears on the resultant screen is not always what you would expect. They can be numbers, texts, functions, circular calculation results, or strange values, brought about by what is entered in the formula bar.



FIFO Figure 75 - Formulas
Tab Turned On

The repetitious execution of the procedures involved in the aggregation process necessitates constant monitoring of the resultant screen.

When “Show Formulas” tab is turned on, the resultant screen displays the formulas. You are alerted that your next entries will be influenced by what the resultant screen shows.

The resultant screen entries can potentially generate some errors. It is suggested that you avail yourself of the free Excel proving features like the “Show Formulas” tab.



FIFO Figure 76 - Formula Tab, Formulas Turned Off

File Home Insert Page Layout **Formulas** Data Review View Developer Help Acrobat

fx
 Insert
 Function

AutoSum Recently Financial Logical Text Date & Lookup & Math & More Functions >

Used >

< X ✓ fx

=CSV File'JJK3

Function Library

Trace Precedents

Trace Dependents

Remove Arrows

Evaluate Formula

Show Formulas

Error Checking

Evaluate Formula

Defined Names

Formula Auditing

	A	B	C	D	E	F	G	H	I	J
	Exchange A Reference	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby Col 1	Standby Col 2
1										
2										
3	TJMSP-WESYK-PHHFWK - Exchange A	ADOAETH	buy	44.00	2/28/2021	0.0009	0.00	0.0391		
4	TQ2NAL-POOMA-CC7LIN - Exchange A	ADAUSD	buy	300.00	2/21/2021	1.1000	0.86	330.0093		
5	TZ5NGV-U3J2Y-3BKIK2 - Exchange A	ADAUSD	buy	25.00	2/21/2021	1.1017	0.07	27.5425		
6	TJHSIQ-IPOBX-AVTJRN - Exchange A	ADAUSD	buy	2,000.00	2/22/2021	1.0596	5.51	2,119.1835		
7	T2UEZF-GSODI-YBRD2P - Exchange A	ADAUSD	buy	675.00	2/23/2021	1.0000	1.08	675.0000		
8	T7643A-XJ2TK-WZM3SE - Exchange A	ADAUSD	buy	2,000.00	2/24/2021	0.9817	5.11	1,963.4760		
9	T6QVBA-STXLK-XQGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/2021	1.1399	8.89	3,419.6610		
10	TBLXKF-FMKCA-DT2HPN - Exchange A	ADAUSD	buy	1,018.01	2/26/2021	1.2500	2.04	1,272.5075		
11	TQ3OYE-VIRWP-TM3DI2 - Exchange A	ADAUSD	buy	981.99	2/26/2021	1.2500	1.96	1,227.4925		
12	TCLW5H-R3LRB-ZE3KAB - Exchange A	ADAUSD	buy	320.00	2/26/2021	1.2743	1.06	407.7668		
13	TKUZX-SNPVN-XQAJUB - Exchange A	ADAUSD	buy	1,000.00	2/26/2021	1.2000	1.92	1,200.0000		
14	TURPGG-6GDD2-C7QSHS - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2700	1.02	635.0000		
15	TLIEWGG-PJJF4-IGHPII - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2600	1.01	630.0000		
16	TNDIYW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy	636.00	3/4/2021	1.2100	1.23	769.5600		
17	TP5ISO-VHALA-FIKEPP - Exchange A	ADAUSD	buy	2,000.00	3/6/2021	1.1500	3.68	2,300.0000		
18	TTASCL-2WTRU-OZCS7H - Exchange A	ADAUSD	buy	2,000.00	3/8/2021	1.1181	5.81	2,236.1300		
19	TAVAN4-DIFTE-GNW7W3 - Exchange A	ADAUSD	buy	3,000.00	3/12/2021	1.0550	5.06	3,165.0000		
20	TJBWKI-3KBFY-RXGRJI - Exchange A	ADAUSD	buy	2,000.00	3/14/2021	1.0765	5.60	2,152.9476		
21	TPKYXX-13QH1-IWWF64 - Exchange A	ADAUSD	buy	1,030.00	3/14/2021	1.0760	1.77	1,108.2800		
22	TKSGMR-23HLP-SOBK37 - Exchange A	ADAUSD	buy	970.00	3/14/2021	1.0760	1.67	1,043.7200		

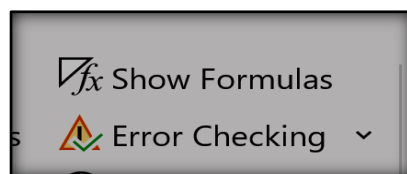
+ CSV File To FIFO Format



...Annotation on Formula Tab, Formulas Turned Off

The “Show Formulas” tab allows you to check the mode of the resultant screen. The mode referred to is whether formulas are turned on or off.

Depending on the mode, what appears on the resultant screen is not always what you would expect. They can be numbers, texts, functions, circular calculation results, or strange values, brought about by what is entered in the formula bar.



FIFO Figure 77 – Formulas
Tab Turned Off

The repetitious execution of the procedures involved in the aggregation process necessitates constant monitoring of the resultant screen.

When “Show Formulas” tab is turned off, the resultant screen still displays the results generated by what is entered in the formula bar. The results can be values, functions, or formulas. You are alerted that your next entries will be influenced by what is on the resultant screen.

The resultant screen entries can potentially generate some errors. It is suggested that you avail yourself of the free Excel proving features like the “Show Formulas” tab.



Developer Tab, Show Macro Recorder Indicator

FileHomeInsertPage LayoutFormulasDataReviewViewDeveloperHelpAcrobat

Visual Basic

Record Macro

Use Relative References

Macro Security

Insert

Record Macro

Use Relative References

Macro Security

Page Layout

Record Macro

Use Relative References

Macro Security

Formulas

Record Macro

Use Relative References

Macro Security

Data

Record Macro

Use Relative References

Macro Security

Review

Record Macro

Use Relative References

Macro Security

View

Record Macro

Use Relative References

Macro Security

Developer

Record Macro

Use Relative References

Macro Security

Help

Record Macro

Use Relative References

Macro Security

Acrobat

Record Macro

Use Relative References

Macro Security

Properties

Map Properties

Expansion Packs

Refresh Data

Source

Map Properties

Expansion Packs

Refresh Data

Controls

Map Properties

Expansion Packs

Refresh Data

XML

Map Properties

Expansion Packs

Refresh Data

	A	B	C	D	E	F	G	H	I
	Exchange A	Currency Pair	Transaction Type	Amount	Date	Unit Price	Fees	Cost	Standby Col 1
1									
2	TVJMSP-WESYK-PHFHWK - Exchange A	ADAETH	buy	44.00	2/28/2021	0.0009	0.00	0.0391	
3	TQ2NAJ-POQMA-CCCTLN - Exchange A	ADAUSD	buy	300.00	2/21/2021	1.1000	0.86	330.0093	
4	TZ5NGV-U3J2Y-3BVK12 - Exchange A	ADAUSD	buy	25.00	2/21/2021	1.1017	0.07	27.5425	
5	TJHSIQ-JPOBX-AVTJRN - Exchange A	ADAUSD	buy	2,000.00	2/22/2021	1.0596	5.51	2,119.1835	
6	TY2UEZ-XSJOJ-YBRD2P - Exchange A	ADAUSD	buy	675.00	2/23/2021	1.0000	1.08	675.0000	
7	T7643A-XI2TK-WZM35E - Exchange A	ADAUSD	buy	2,000.00	2/24/2021	0.9817	5.11	1,963.4760	
8	T6QVBA-5TLXK-XQGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/2021	1.1399	8.89	3,419.6610	
9	TBLXKF-FMKC4-DTJHPN - Exchange A	ADAUSD	buy	1,018.01	2/26/2021	1.2500	2.04	1,272.5075	
10	TQ3OYE-XSJOJ-YBRD2P - Exchange A	ADAUSD	buy	981.99	2/26/2021	1.2500	1.96	1,227.4925	
11	TCLW5H-R3LRB-ZE3KAB - Exchange A	ADAUSD	buy	320.00	2/26/2021	1.2743	1.06	407.7668	
12	TJZCX-SNPVN-XQ4QJB - Exchange A	ADAUSD	buy	1,000.00	2/26/2021	1.2000	1.92	1,200.0000	
13	TUR6PG-6GOD2-C7Q5HS - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2700	1.02	635.0000	
14	TLWEWG-PIJF4-IGHFPI - Exchange A	ADAUSD	buy	500.00	2/28/2021	1.2600	1.01	630.0000	
15	TNDIYW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy	636.00	3/4/2021	1.2100	1.23	769.5600	
16	TPSISO-VHJAL-FIKEPP - Exchange A	ADAUSD	buy	2,000.00	3/6/2021	1.1500	3.68	2,300.0000	
17	TTASCL-2W7RU-OZCS7H - Exchange A	ADAUSD	buy	2,000.00	3/8/2021	1.1181	5.81	2,236.1300	
18	TAV4N4-DIETF-GNW7W3 - Exchange A	ADAUSD	buy	3,000.00	3/12/2021	1.0550	5.06	3,165.0000	
19	TJBWKL-3KBFY-RXGRQJ - Exchange A	ADAUSD	buy	2,000.00	3/14/2021	1.0765	5.60	2,152.9476	
20	TPKYXV-L3QHI-JWWF64 - Exchange A	ADAUSD	buy	1,030.00	3/14/2021	1.0760	1.77	1,108.2800	
21	TK5GMR-23HIP-5OBK37 - Exchange A	ADAUSD	buy	970.00	3/14/2021	1.0760	1.67	1,043.7200	
22									

CSV File To FIFO Format

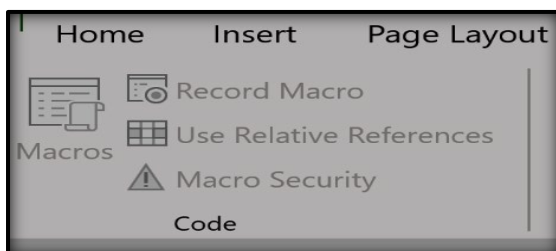
CSV File

FIFO Figure 78 - Developer Tab, Show Macro Section



...Annotation on Developer Tab, Show Macro Recorder Indicator

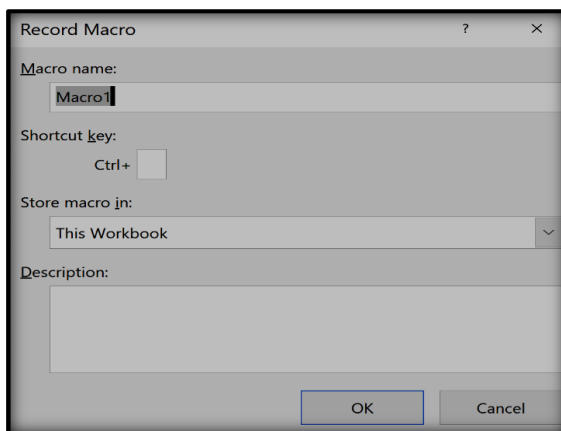
The macro recorder indicator is located at the top left corner of the screen. It appears when the “Developer” tab on the Excel ribbon is active. FIFO frequently uses the icon that starts and stops recording macros, hence, the reference to the application as “macro-driven.”



FIFO Figure 79 - Macro Recorder,
Focus on Macro Creation

The other buttons in the recorder are used in further sections of the book. The opportunity to use them now is not overriding.

To record a macro the “Record Macro” button is turned on. The adjacent form to the right is filled in with the relevant macro details including macro name, shortcut key, macro storage location, and macro description.



FIFO Figure 80 - Macro Form

Macro recording starts as soon as the form is complete and “OK” is pressed. It continues recording until it is stopped by pressing the “Stop Recording” button. At that time the “Record Macro” button reappears.

All the keystrokes and mouse clicks are now recorded as a Visual Basic for Applications (VBA) macro.



The procedures just described are repeated to create additional macros. Without writing a single line of code, a sophisticated program can be created by stringing short macros together. An example of such creation is:

“csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES.”

The macro is located in Chapter 5 and is reproducible and configurable for real live as well as practice sessions.



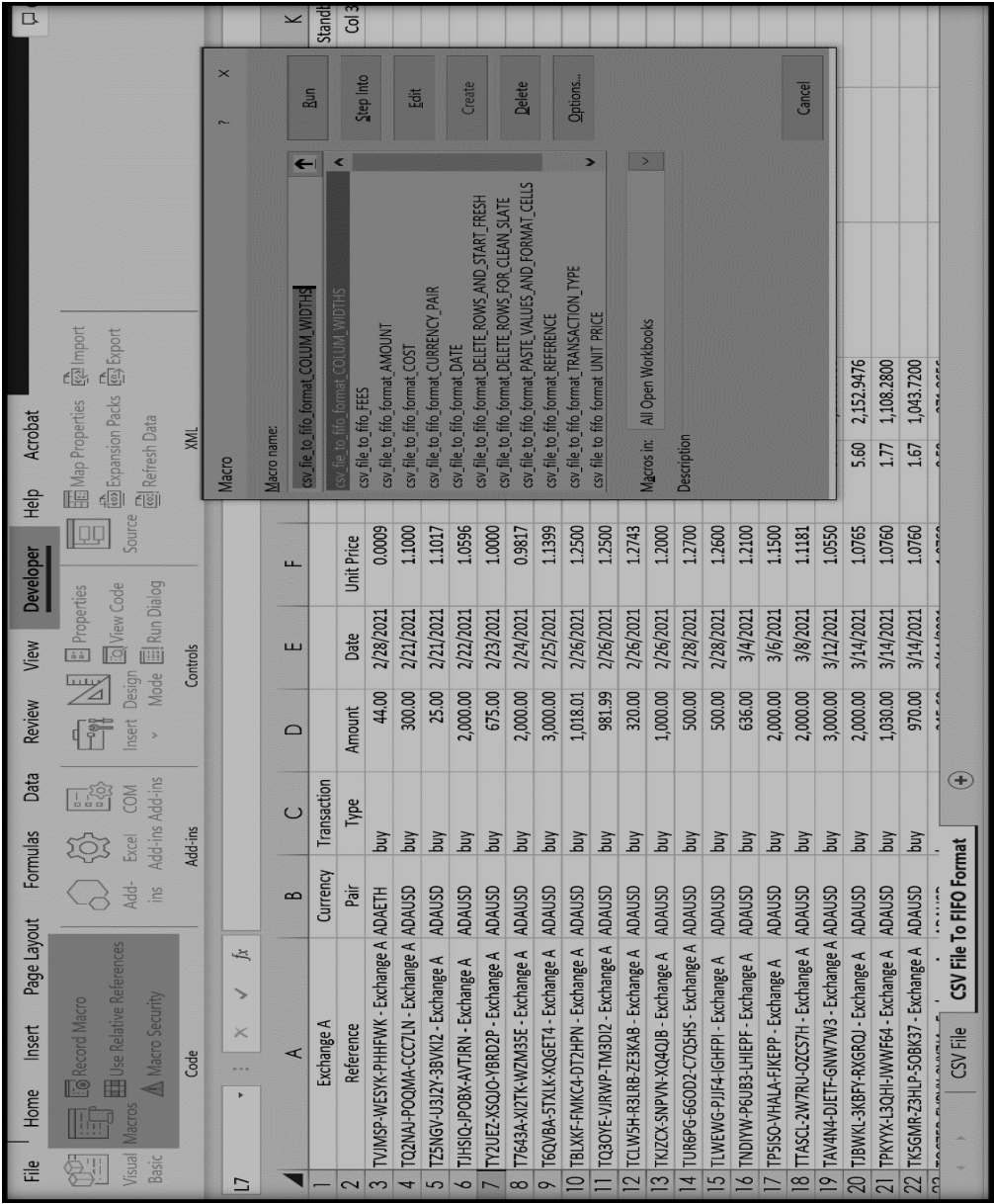
The Stock Market Mode – Page Flair



FIFO Figure 81 - Bull or Bear Market Mode



Developer Tab, Show Macro List



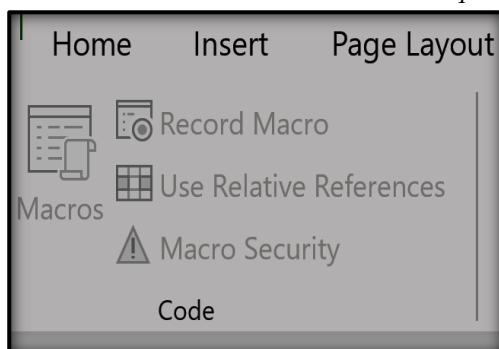
FIFO Figure 82 - Developer Tab, Show Macro List



...Annotation on Developer Tab, Show Macro List

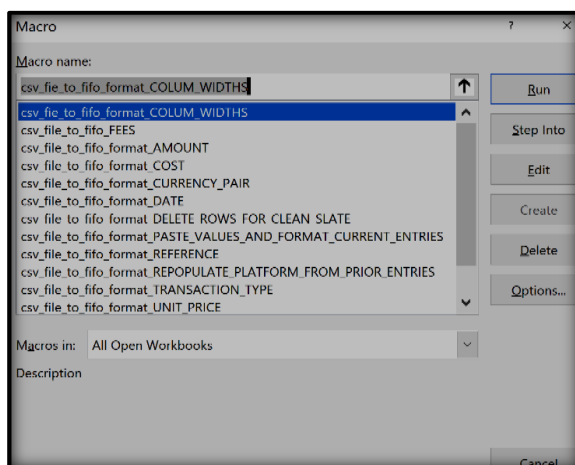
The macro recorder indicator is located at the top left corner of the screen. It appears when the “Developer” tab on the Excel ribbon is active. FIFO frequently uses the icon that starts and stops recording macros, hence, the occasional reference to the application as “macro-driven.”

There is another button, however, that plays as important a role as the start and stop button. When clicked, the “Macros” button on the recorder displays a list of all the macros stored with the worksheet.



FIFO Figure 83 - Macro Recorder, Focus on Macros Button

The adjoining picture to the right lists all the macros that FIFO has in store. There are a few of them, also shown in Chapter 5. Many of the listed macros make up a fairly huge template which is initially offered free in return for a simple donation. The offer is subject to change depending on the demands for upgrade and improvement of the application.



FIFO Figure 84 - Macro List

Each macro has a unique identifying name for easy recognition. Which macro to run depends on your random

choice. Frequently used are the Run, Step Into, Edit, Create, and Delete options. The remaining options are within the interest of programmers which is not covered in this book.



View Tab, Split Screen

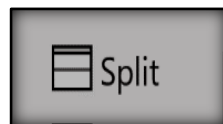
[illegible]

FIFO Figure 85 - View Tab, Split Screen



...Annotation on View Tab, Split Screen

The Split screen tab is located under Excel's View ribbon tab towards the top right corner. This tab helps in reading off-screen cell entries. When it is turned on, the screen is split into four areas where the mouse pointer is located, each area being independently scrollable horizontally or vertically.



When an area of the split screen is scrolled horizontally, off-screen columns of cells are exposed independently of the other areas. When scrolling an area vertically, off-screen rows of cells are exposed, also independently of the other areas.

FIFO Figure 86 -
Split Screen Tab

FIFO uses the Split screen tab extensively during macro development to be sure that macros behave the way they are expected. The Split screen tab can also be used in conjunction with other tabs such as the Formulas tab.

After the development of FIFO, the Split screen tab was used to probe the cell entries for accuracy and errors. This is especially evident in huge spreadsheets, thereby expanding your perspective of the results of calculations.



View Tab, Formula Bar Off, Headings Off

File

Home

Insert

Page Layout

Formulas

Data

Review

View

Developer

Help

Acrobat

Default

Keep

Exit

New

Options

Page Layout

Page Break

Preview

Normal

Custom Views

Navigation

Gridlines

Headings

Zoom

100%

Zoom to Selection

New Window

Arrange All

Freeze Panes

Split

Hide

Unhide

Window

Exchange A	Currency	Transaction	Amount	Date	Unit Price	Fees	Cost	Standby	Standby
Reference	Pair	Type						Col 1	Col 2
TVJMSF-WESYK-PHHFWK - Exchange A	ADAETH	buy	44.00	2/28/2021	0.0009	0.00	0.0391		
TQZNAI-POQMA-CC7LN - Exchange A	ADAUSD	buy	300.00	2/21/2021			0.00093		
TZSNGV-U3J2Y-3BVK2 - Exchange A	ADAUSD	buy	25.00	2/21/20			25		
TJHSIQ-JPOBX-AVTJRN - Exchange A	ADAUSD	buy	2,000.00	2/22/20			35		
TY2UEZ-XSQJO-YBRD2P - Exchange A	ADAUSD	buy	675.00	2/23/20			00		
T7643A-XI2TK-WZM35E - Exchange A	ADAUSD	buy	2,000.00	2/24/20			60		
T6QVBA-5TXLK-XQGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/20			10		
TBLXKF-FN - Exchange A	ADAUSD	buy	1,018.01	2/26/20			75		
TO3OYE-V		buy	981.99	2/26/2021	1.2500	1.25	1,227.9925		
TGLW5H-F		buy	320.00	2/26/2021	1.2743	1.06	407.7668		
TKZCKX-SN		buy	1,000.00	2/26/2021	1.2000	1.92	1,200.0000		
TUREPG-6		buy	500.00	2/28/2021	1.2700	1.02	635.0000		
TLWEWG - Exchange A		buy	500.00	2/28/2021	1.2600	1.01	630.0000		
TNDIYW-P6UB3-LHIEPF - Exchange A	ADAUSD	buy	635.00	3/4/2021	1.2100	1.23	769.5600		
TPSISO-VHALA-FJKEPP - Exchange A	ADAUSD	buy	2,000.00	3/6/2021	1.1500	3.68	2,300.0000		
TTASCL-2WTRU-LOZCS7H - Exchange A	ADAUSD	buy	2,000.00	3/8/2021	1.1181	5.81	2,236.1300		
TAVANA-DIETF-GNW7W3 - Exchange A	ADAUSD	buy	3,000.00	3/12/2021	1.0550	5.06	3,165.0000		
TJBWKL-3X8FY-RXGRQJ - Exchange A	ADAUSD	buy	2,000.00	3/14/2021	1.0765	5.60	2,152.9476		
TPKYXY-L3QHI-IWVF64 - Exchange A	ADAUSD	buy	1,030.00	3/14/2021	1.0760	1.77	1,108.2800		
TKSGMR-23HLP-50BK37 - Exchange A	ADAUSD	buy	970.00	3/14/2021	1.0760	1.67	1,043.7200		
TOCT5B-FVPVY-3VXZJ4 - Exchange A	ADAUSD	buy	345.60	3/14/2021	1.0760	0.59	371.8656		
TYICLP-WRWLN-ZNWF7U - Exchange A	ADAUSD	buy	1,281.17	3/14/2021	1.0760	2.21	1,378.5344		
TZFHKK-3GAIO-KUT4QK - Exchange A	ADAUSD	buy	929.00	3/14/2021	1.0760	1.60	999.6040		
TGP3QT-GHPD2-RLYBEG - Exchange A	ADAUSD	buy	1,404.88	3/14/2021	1.0760	2.42	1,511.6495		

CSV File

CSV File To FIFO Format

FIFO Figure 87 - View Tab, Formula Bar Off, Headings Off

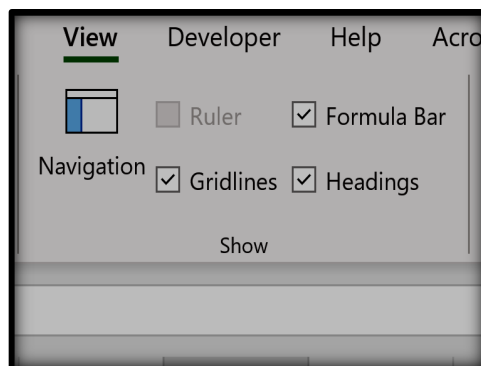


...Annotation on View Tab, Formula Bar Off, Headings Off

There are many instances in Excel when a little more screen space is all that's needed to offer an excellent presentation as opposed to making a mediocre one. This is true with FIFO, for example, taking a screenshot with a missing total row at the bottom of the screen or a missing extension column at the right of the screen.

One of the few solutions to solve the unattractive presentation is to turn off the Formula Bar switch or the Headings switch under the View Tab. Turning them off provides the needed extra space as shown on the previous page. They can be turned on again after the unpleasantness is resolved.

Additionally, the Ruler and the Gridlines switches can be turned on and off if necessary. There are other Excel toggle features that can help in the aesthetics of a presentation. FIFO describes only those features that are frequently used in building the aggregation application.



FIFO Figure 88 - Formula Bar
Button, Headings Button



Formatting Options

File Home Insert Page Layout Formulas Data Review View Developer Help Acrobat

Clipboard Font Alignment Background Color

Calibri 10 Bold Italic Underline Merge & Center

ab Wrap Text

Date

Format Cells

Number Alignment Font Border Fill Protection

Category:

- General
- Number
- Currency
- Accounting
- Date
- Time
- Percentage
- Fraction
- Scientific
- Text
- Special
- Custom

Sample

General format cells have no specific number format.

	A	B	C	D	E
	Exchange A	Currency Pair	Transaction Type	Amount	Date
1					
2					
3	TVMSP-WFSYK-PHHFWK - Exchange A	ADAETH	buy	44.00	2/28/2021
4	TQZNAJ-PQQMA-CCCTLN - Exchange A	ADAUSD	buy	300.00	2/21/2021
5	TZSNGV-UJ3ZY-3BWKI2 - Exchange A	ADAUSD	buy	25.00	2/21/2021
6	THSIQ-IPOBX-AVTIRN - Exchange A	ADAUSD	buy	2,000.00	2/22/2021
7	TY2UEZ-XSO-Q-VBRD2P - Exchange A	ADAUSD	buy	675.00	2/23/2021
8	T7643A-MZTK-WZM3SE - Exchange A	ADAUSD	buy	2,000.00	2/24/2021
9	T6QVBA-5TXLK-XOGET4 - Exchange A	ADAUSD	buy	3,000.00	2/25/2021
10	TBLXKF-FMKC4-DTJHPN - Exchange A	ADAUSD	buy	1,018.01	2/26/2021
11	TQ3OYE-VRRWP-TM3DJ2 - Exchange A	ADAUSD	buy	981.99	2/26/2021
12	TCLW5H-R3LBB-ZE3KAB - Exchange A	ADAUSD	buy	320.00	2/26/2021
13	TKIZCX-SNPVN-XQAQJB - Exchange A	ADAUSD	buy	1,000.00	2/26/2021
14	TUR6PG-6GOD2-C7Q5HS - Exchange A	ADAUSD	buy	500.00	2/28/2021
15	TLMEWG-PJJF4-IQHPPI - Exchange A	ADAUSD	buy	500.00	2/28/2021
16	TNDIYW-PEUB3-LHEFP - Exchange A	ADAUSD	buy	636.00	3/4/2021
17	TPISIO-VHALA-FKEPP - Exchange A	ADAUSD	buy	2,000.00	3/6/2021
18	TTASCL-2WTRU-OZCS7H - Exchange A	ADAUSD	buy	2,000.00	3/8/2021
19	TAV4NA-DJETF-GNW7W3 - Exchange A	ADAUSD	buy	3,000.00	3/12/2021
20	TJBWKL-3KRFT-RXGROJ - Exchange A	ADAUSD	buy	2,000.00	3/14/2021
21	TPKYXX-I3QH-IWWF64 - Exchange A	ADAUSD	buy	1,030.00	3/14/2021
22	TKSGMR-Z3HLP-5OBK37 - Exchange A	ADAUSD	buy	970.00	3/14/2021
23	TQC75B-FVPVY-3VYZJ4 - Exchange A	ADAUSD	buy	345.60	3/14/2021
24	TYICLP-WRWUN-ZNWFTU - Exchange A	ADAUSD	buy	1,281.17	3/14/2021
25	TZFHHK-3GAIO-KUT4QK - Exchange A	ADAUSD	buy	929.00	3/14/2021

CSV File CSV File To FIFO Format TestTable

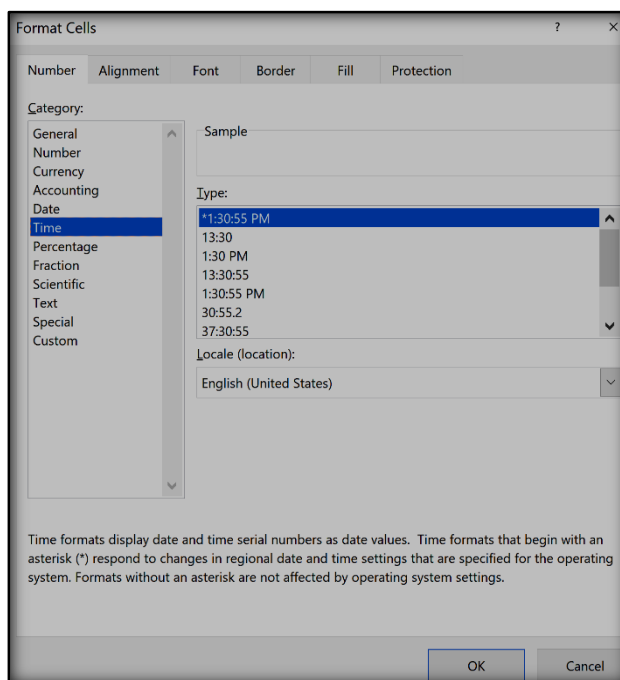
FIFO Figure 89 - Formatting Options



...Annotation on Formatting Options

Not all categories of formatting a cell entry are applied by the FIFO application. Of the 12 categories, FIFO uses only four, namely, number, date, text, and time. Under these popular formatting categories are numerous ways of making a good presentation. For example, the following are the assorted styles of formatting a date cell entry:

*3/14/2012 *Wednesday,
March 14, 2012
2012-03-14
3/14, 3/14/12
03/14/12
14-Mar
14-Mar-12
14-Mar-12
Mar-12
March-12
March 14, 2012
3/14/12 1:30 PM
3/14/12 13:30
M
M-12
3/14/2012
14-Mar-2012



FIFO Figure 90 - Time Formatting Options

The date cell entry is
chosen as the example


because in the first-in first-out method of assigning cost to an asset, date and time are of extreme importance in determining the age of the asset. In addition to the assorted styles of formatting a date cell entry, time has additional formatting choices to present an even more appealing and emphatic end product.

Regardless of the style needed to format a cell entry, Excel has the facility to accomplish it. Text entries for example, are also formatted in diverse ways.



Sample FIFO Table of Contents

PAGE	FIFO - AGGREGATOR OF CAPITAL GAINS AND LOSSES
10	
ADA Intermediate Aggregation Result	44
BAT Intermediate Aggregation Result	46
DOGE Intermediate Aggregation Result	48
VET Coin Intermediate Aggregation Result	50
Chapter 3 – Post Conversion Progress Assessment	52
Buy Ethereum With USD Then Buy ADA With Ethereum.....	54
Buy and Sell ADA with USD and USDT	56
Buy and Sell BAT with USD	58
Buy USDTZ with USD	60
Buy and Sell XDG with USD	62
Buy and Sell VET Coins with USDT.....	64
Chapter 4 – Transition to Aggregation	67
Sort Setup	68
Sorted File after Conversion to FIFO Format – No Row Separations	70
Converted Worksheet With Row Separations	72
Discarded Items	74
Investment in Real Estate	75
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Investment in Cryptocurrency	79
Base Conversion Platform.....	80
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FIFO Figure 91 -Sample Table of Contents Hierarchy



...Annotation on Sample FIFO Table of Contents

The partial photograph on the opposite page displays a portion of the book's expansive but restrictive Table of Contents. The table is expansive because it covers most aspects of the aggregation process from CSV files, even if the book has to include few appendices. It is also restrictive because the descriptions tend to be concise and direct.

The book's setup enhances your understanding of the aggregation process. A glimpse of the table immediately thrusts the salient topics being explored into your attention. Following a pictorial page and in a hierarchical manner, an indented discussion of the display is put forward to which you can immediately move ahead.

The "Table of Contents" is itself an educational tool without turning up too many pages of the book. Right at the beginning when initial interest is kindled about the aggregation process, you may form an opinion whether to spend money and efforts to learn the procedures proposed in the book.

It is important that the book's "Table of Contents" be the first step in learning how aggregating capital gains and losses is done. In a do-it-yourself manner, you are able to preserve privacy while maintaining complete control of your investments.



Sample FIFO Table of Figures

FIFO TABLE OF FIGURES

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FIFO FIGURE 2 - FIFO SPECIAL FEATURES, INNOVATIVE USE OF MEMORANDUM NOTES..... 18

FIFO FIGURE 3 - INTERNAL REVENUE SERVICE 20

FIFO FIGURE 4 - DISCLAIMER..... 21

FIFO FIGURE 5 - THE GOAL 22

FIFO FIGURE 6 - THE WORK PLAN 23

FIFO FIGURE 7 - INTRODUCTION TO FIFO – AGGREGATOR OF CAPITAL 25

FIFO FIGURE 8 - SKILLS REQUIREMENT 27

FIFO FIGURE 9 - SAMPLE REPORT 1, ADA AND DOGE COINS 32

FIFO FIGURE 10 - SAMPLE REPORT 2, DOGE AND VET COINS 34

FIFO FIGURE 11 - SAMPLE REPORT 3, VET COINS 36

FIFO FIGURE 12 - SAMPLE REPORT 4, VET COINS 38

FIFO FIGURE 13 - SAMPLE REPORT 5, VET AND BAT COINS 40

FIFO FIGURE 14 - ADA INTERMEDIATE AGGREGATION RESULT 44

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FIFO FIGURE 16 - BAT INTERMEDIATE AGGREGATION RESULT 46

FIFO FIGURE 17 - BAT COIN 47

FIFO FIGURE 18 - DOGE INTERMEDIATE AGGREGATION RESULT..... 48

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FIFO FIGURE 27 - BUY USDTZ WITH USD 60

FIFO FIGURE 28 - BUY AND SELL XDG WITH USD 62

FIFO FIGURE 29 - BUY AND SELL VET COINS WITH USDT..... 64

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FIFO FIGURE 31 - SORTED FILE AFTER CONVERSION TO FIFO FORMAT – No Row SEPARATIONS 70

FIFO FIGURE 32 - CONVERTED WORKSHEET WITH ROW SEPARATIONS 72

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FIFO FIGURE 34 - CONVERTED GATE.IO WORKSHEET WITH ROW SEPARATIONS 76

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FIFO FIGURE 36 - BASE CONVERSION PLATFORM 80

FIFO FIGURE 37 – GOLD VARIETIES 83

FIFO FIGURE 38 - CONVERT CSV FILE “REFERENCE” TO FIFO FORMAT 84

FIFO FIGURE 39 - CONVERT CSV FILE “CURRENCY PAIR” TO FIFO FORMAT..... 86

FIFO Figure 92 - Sample Page of FIFO Table of Figures



...Annotation on Sample FIFO Table of Figures

Similar to the book's "Table of Contents", the "Table of FIFO Figures" allows you to search for topics based on a photo representation, if a photograph is the preferred search criterion. The book is designed in such a way that topical discussions are always within the vicinity of a photograph.

All searchable photographs are numbered consecutively starting with "1". The numbering system coincides with the pages of the book, that is, FIFO Figure 1 is located on the earlier page of the book and as the page number is incremented so is the figure number.

Only photographs that are clarifying, informative and relevant to the aggregation process are assigned numbers. So, there is a likely chance that a smaller number of FIFO figures exists than are actually shown in the book.

The "Table of FIFO Figures" is included in the book following the "Table of Contents" to call interest to its importance. It is designed to be updatable with every new relevant picture incorporated in the book and in its future editions. The photograph on the opposite page is a screenshot of the partial "Table of FIFO Figures".

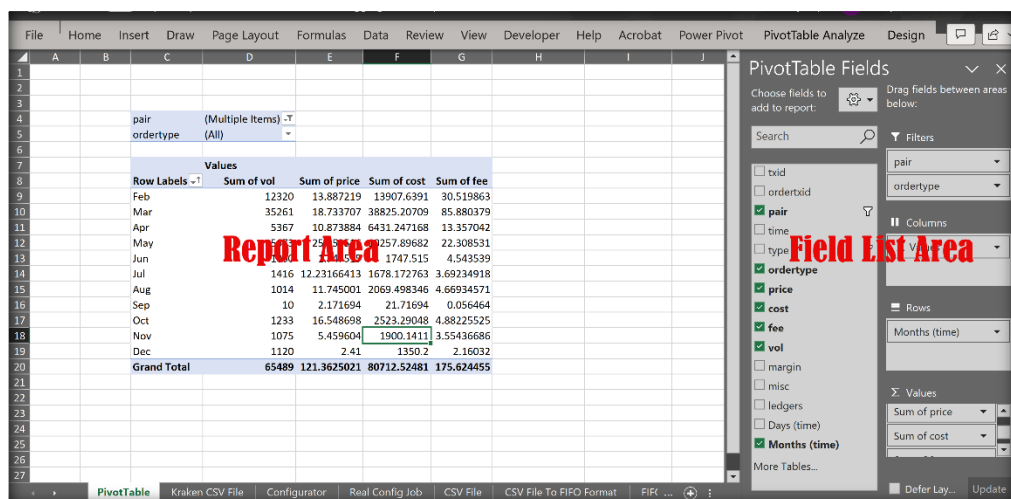
As described above, FIFO, even in its early edition, has the tools including search by photo representations, to achieve the goal of presenting reliable, consistent and accurate reports.



APPENDIX C – PIVOTTABLES



Starting out with PivotTable – Sample Filters

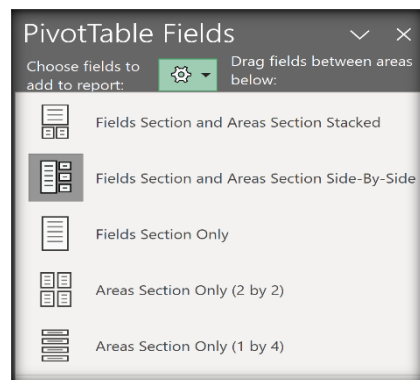


FIFO Figure 93 – Starting out with PivotTable – Sample Filters

Initially, you choose an input style out of five from the Field List Area. Each input style serves you in your desired way. FIFO picks the side-by-side style because it is simple yet adequate to use for illustrations in the book.

The style can be changed anytime by first popping up the input style window and pressing the wheel icon. When the input style menu displays, choose the style that you want. The wheel icon is located at the PivotTable Fields List.

The report is built from the fields in the source worksheet. Each item that is dragged from the list area of the style menu into the designated area of the PivotTable functions as a filter that generates a certain part of the report.



FIFO Figure 94 – PivotTable Input Menu



A satisfactory report is complete when all the desired items are properly positioned in the PivotTable area and the desired tabulation is achieved. It is a trial-and-error effort in some cases to pull off a good-looking report.

As illustrated in the next few pages, an unlimited number of reports can be generated by combining different items from the source file as filters. Items of interest are presented in an instant, thanks to the power of PivotTables. Anxieties and fear of audits are no longer a concern because proof of entries is readily available. Bulky paperwork is no longer necessary since CSV files are stored and accessed online.



Buy and Sell - XDGUSD

Sum of vol	type	txid
3,000.00	buy	8
2,000.00	buy	9
500.00	buy	10
0.00	buy	11
800.00	buy	12
6,000.00	buy	13
2,000.00	buy	14
1,000.00	buy	15
4,000.00	buy	16
3,500.00	buy	17
9,000.00	buy	18
2,500.00	buy	19
2,750.00	buy	20
400.00	buy	21
800.00	buy	22
21,950.00	buy	Grand Total
22,300.00	sell	Grand Total

FIFO Figure 95 - Buy and Sell - XDGUSD

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: 10 buys totaling \$21,950 of XDGUSD currency pair and 6 sells totaling \$22,300 of XDGUSD currency pair

Setup: Drag pair to Filters
Set pair to XDGUSD
Drag type to Columns
Drag txid to Rows
Drag vol to Sum Values



Buy/Sell/Price – XDGUSD

type	txid	Sum of vol	Sum of price
buy	1	3,000.00	0.05
buy	2	2,000.00	0.05
buy	3	2,000.00	0.06
buy	4	1,000.00	0.25
buy	5	4,000.00	0.25
buy	6	3,500.00	0.28
buy	7	2,500.00	0.05
buy	8	2,750.00	0.06
buy	9	400.00	0.24
buy	10	800.00	0.55
buy	Grand Total	21,950.00	1.84
sell	11	6,000.00	0.35
sell	12	500.00	0.41
sell	13	0.00	0.41
sell	14	800.00	0.57
sell	15	6,000.00	0.38
sell	16	9,000.00	0.24
sell	Grand Total	22,300.00	2.36

FIFO Figure 96 - Buy/Sell/Price - XDGUSD

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter setup extracts 9 buys totaling \$21,950 with associated price totaling \$1.84, and 6 sells totaling \$22,300 with associated price totaling \$2.36, of XDGUSD (Doge) coins.
- Setup:**
- Drag pair to Filters
 - Set pair to XDGUSD
 - Drag type to Columns
 - Drag txid to Rows
 - Drag vol to Sum Values
 - Drag price to Sum Values



Buy/Sell/Fees - XDGUSD

File
Home
Insert
Draw
Page Layout
Formulas
Data
Review
View
Developer
Help
Acrobat
Power Pivot
PivotTable Analyze
Design

C7

A
B
C
D
E
F
G
J
K

5		pair	XDGUSD					
6								
7			type	Values				
8			buy	sell				
9		txid	Sum of vol	Sum of fee	Sum of vol	Sum of fee		
10		TBYDDH-AJIKY-LX6JWN			6,000.00	5.53		
11		TCVSI-55SOQ-OSXSD	3,000.00	0.39				
12		TJFISU-IXCB8-R3NCMP	2,000.00	0.26				
13		TKSE6U-K7DOT-K4XAVQ			500.00	0.33		
14		TM7XQP-FCVHS-TNURUM			0.00	0.00		
15		TMXCDL-2T0PU-NRXXZU			800.00	1.18		
16		TNUMJ3-WQXX6-LOF3UQ			6,000.00	5.89		
17		TOYE6G-ASUIP-75TK4V	2,000.00	0.18				
18		TPTX22-JF3Y1-5RWOMJ	1,000.00	0.65				
19		TQCVW2-54BH6-JQWM3U	4,000.00	2.60				
20		TQO7YA-55U6L-R4B3C	3,500.00	2.57				
21		TQR36I-R4CLO-GPYICR			9,000.00	5.64		
22		TUB7B3-NEV3G-G5ZCST	2,500.00	0.33				
23		TWXSUW-W7BOL-56FVCD	2,750.00	0.23				
24		TZXISV-ZY3OI-WH6LLS	400.00	0.15				
25		TZQQD6-UIXKC-REDKXS	800.00	1.14				
26		Grand Total	21,950.00	8.50	22,300.00	18.57		
27		Count	9	9	6	6		

PivotTable Fields

Choose fields to add to report:

Search

Filters

pair

Columns

type

Values

Rows

txid

Values

Sum of vol

Sum of fee

☐ cost
☐ Days (time)
☒ fee
☐ ledgers
☐ margin
☐ misc
☐ Months (time)
☐ ordertxid
☐ ordertype
☒ pair
☐ price
☐ time
☒ txid
☒ type
☒ vol

☐ Drag fields between areas below:

☐ Deferr Lay...

PivotTable
Kraken CSV File
Configurator
Real Config Job
CSV File
CSV File To FIFO Format
FIFO ...

FIFO Figure 97 - Buy/Sell/Fees - XDGUSD

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

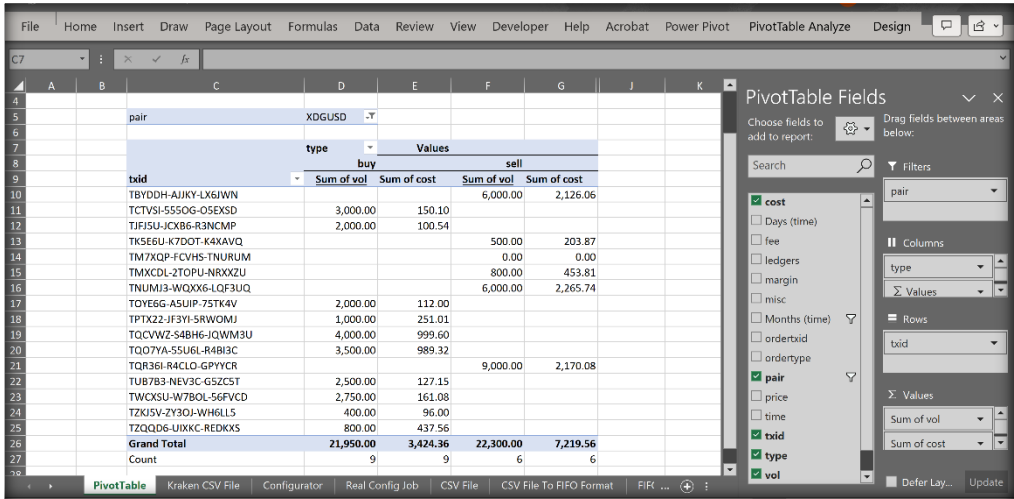
Output: This filter setup extracts 10 buys totaling \$21,950 with associated Fees totaling \$8.50, and 6 sells totaling \$22,300 with associated Fees totaling \$18.57, of XDGUSD (Doge) coins.

Setup:

- Drag pair to Filters
- Set pair to XDGUSD
- Drag type to Columns
- Drag txid to Rows
- Drag vol to Sum Values
- Drag fee to Sum Values



Buy/Sell/Cost - XDGUSD



FIFO Figure 98 - Buy/Sell/Cost - XDGUSD

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter setup extracts 9 buys totaling \$21,950 with associated Cost totaling \$3,424.36, and 6 sells totaling \$22,300 with associated Cost totaling \$7,219.56, of XDGUSD (Doge) coins.
- Setup:**
- Drag pair to Filters
 - Set pair to XDGUSD
 - Drag type to Columns
 - Drag txid to Rows
 - Drag vol to Sum Values
 - Drag cost to Sum Values



All Pairs/Price/Fees/Cost - Entire Period

pair	(All)						
	type	Values					
	buy				sell		
txid	Sum of price	Sum of fee	Sum of cost	Sum of price	Sum of fee	Sum of cost	
T22XVT-YPJEP-EKDQ5X					0.81	0.32	121.80
T2FHMK-3GAIO-KUT4QK	1.08	1.60	999.60				
T36KLR-BGKMK-BKX8BI	1.00	0.14	70.09				
T3JJIA-2U06K-P64SG6	2.22	0.00	0.00				
T42E2J-CTM2J-SEYPIU	1.10	0.35	220.00				
T43AED-BMLOE-EX66AA	1.00	0.80	400.12				
T5HHNT-DMF75-LYENLZ				1.75	4.54	1,747.52	
T23F4-2XC6L-XC355S	2.78	0.98	611.60				
TZ5NGV-U3J2V-3BVKI2	1.10	0.07	27.54				
TZ6A5B-W27LK-3RMMQF	1.99	1.03	397.17				
TZE2HQ-N2PIK-L5E5U2	1.00	0.40	200.24				
TZKISV-ZY3OI-WH6LL5	0.24	0.15	96.00				
TZMD7W-DB6KA-JGZ4AB	1.21	1.20	750.20				
TZQOD6-UIXKC-REDKXS	0.55	1.14	437.56				
Grand Total	2,083.65	187.16	86,029.38	5.97	25.63	9,936.10	
Count	104	104	104	9	9	9	

FIFO Figure 99 - All Pairs/Price/Fees/Cost - Entire Period

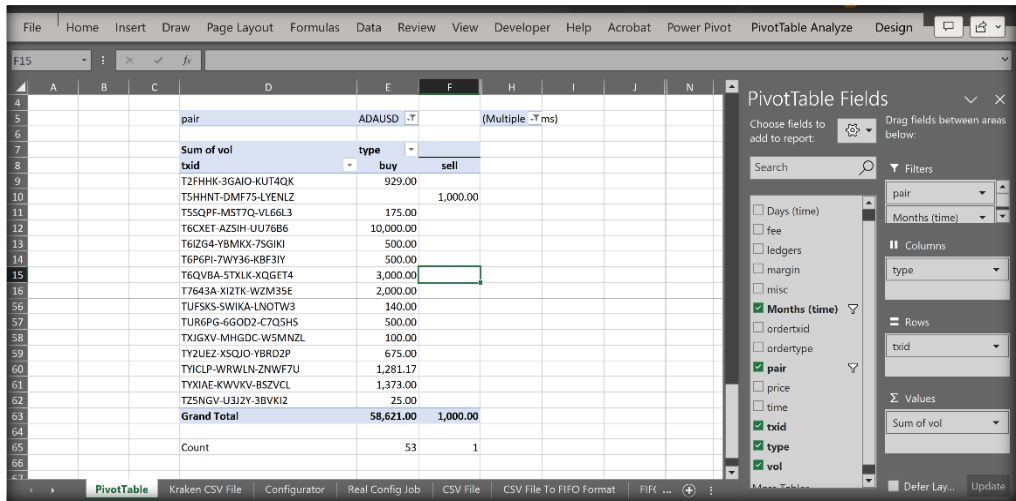
Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: This filter setup extracts 104 buys totaling \$2,083.65 in price, \$187.16 in fees, \$86,029.38 in cost, and 9 sells totaling \$5.97 in price, \$25.63 in fees, and \$9,936.10 in cost, for all currency pairs.

Setup: Drag pair to Filters
Set pair to All
Drag type to Columns
Drag txid to Rows
Drag price to Sum Values
Drag fee to Sum Values
Drag cost to Sum Values



Buy/Sell/Jan-Jun - ADAUSD



FIFO Figure 100 - Buy/Sell/Jan-Jun - ADAUSD

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter setup extracts 53 buys totaling \$58,621.00 and 1 sell totaling \$1,000.00 during the months of January to June for the ADA currency pair.
- Setup:** Drag pair to Filters
Set pair to ADAUSD
Drag type to Columns
Drag txid to Rows
Drag Months (time) to Filters
Set Months (time) to January to June



Multipurpose Filters

	pair	(All)					
	type	(All)					
	Months (time)	(All)					
	ordertype	(All)					
txid	Sum of vol	Sum of price	Sum of fee	Sum of cost			
T22XVT-YPJEP-EKDQ5X	150.00	0.81	0.32	121.80			
T2FHHK-3GAIO-KUT4QK	929.00	1.08	1.60	999.60			
T36KLR-BGKMK-BKXBI	70.00	1.00	0.14	70.03			
T3JJJA-2UO6K-P64SG6	0.00	2.22	0.00	0.00			
T4ZE2J-CTM2J-SEYPIU	200.00	1.10	0.35	220.00			
TXIAE-KWVKV-BSZVCL	1,373.00	1.40	3.08	1,922.20			
TZ3FF4-2XC6L-XC355S	220.00	2.78	0.98	611.60			
TZ5NGV-U3J2V-3BVKI2	25.00	1.10	0.07	27.54			
TZ6A5B-W2PLK-3RMMQF	200.00	1.99	1.03	397.17			
TZEZHQ-N2PIK-LSE5U2	200.00	1.00	0.40	200.24			
TZKJ5V-ZY3OI-WH6LL5	400.00	0.24	0.15	96.00			
TZMD7W-DB6KA-JGZ4AB	620.00	1.21	1.20	750.20			
TZQDQ6-UIXKC-REDKXS	800.00	0.55	1.14	437.56			
Grand Total	114,303.04	2,089.63	212.79	95,965.48			
Count	113	113	113	113			

FIFO Figure 101 - Multipurpose Filters

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: This multipurpose filter can be used to generate reports by setting up each filter item's scope level from multiple to all. The filter is set up as follows to extract vol, price, fee, and cost.

Setup:	Drag pair to Filters	Set pair to All
	Drag type to Filters	Set type to All
	Drag Months (time) to Filters	Set mo (time) to All
	Drag ordertype to Filters	Set ordertype to All
	Drag txid to Rows	Drag vol to Sum Val
	Drag price to Sum Values	Drag fee to Sum Val
	Drag cost to Sum Values	



9-mo/Fees/Price/Cost/Vol - XDGUSD

txid	Sum of vol	Sum of fee	Sum of price	Sum of cost
TBYDDH-AJIKY-LX6JWN	6,000.00	5.53	0.35	2,126.06
TCTVSI-55SOG-OSEXSD	3,000.00	0.39	0.05	150.10
TJFISU-JXBG-R3NCMP	2,000.00	0.26	0.05	100.54
TKSE6U-K7DOT-K4XAVQ	500.00	0.33	0.41	203.87
TM7XQP-FCVHS-TNURUM	0.00	0.00	0.41	0.00
TMXCDL-2TOPU-NRXXZU	800.00	1.18	0.57	453.81
TNUMJ3-WQX6-LQF3UQ	6,000.00	5.89	0.38	2,265.74
TOYE6G-ASUIP-75TK4V	2,000.00	0.18	0.06	112.00
TPTX22-JF3YI-SRWOMJ	1,000.00	0.65	0.25	251.01
TQCVWZ-S4BH6-JQWM3U	4,000.00	2.60	0.25	999.60
TQ07YA-55U6L-R4BI3C	3,500.00	2.57	0.28	989.32
TQR36I-R4CLO-GPYCYR	9,000.00	5.64	0.24	2,170.08
TUB783-NEV3C-G5ZCST	2,500.00	0.33	0.05	127.15
TWCXSU-W7BOL-56FVCD	2,750.00	0.23	0.06	161.08
TZKISV-ZY3OI-WH6LL5	400.00	0.15	0.24	96.00
TZQQD6-UIKKC-REDKXS	800.00	1.14	0.55	437.56
Grand Total	44,250.00	27.07	4.19	10,643.93

FIFO Figure 102 - 9-mo/Fees/Price/Cost/Vol - XDGUSD

Source:

Kraken CSV Worksheet of 113 records and 7 currency pairs

Output:

This filter extracts 16 buys of the XDGUSD currency, comprising \$44,250.00 vol, \$27.07 fees, \$4.19 price, and \$10,643.93 cost. Period covered – 9 months.

Setup:

Drag pair to Filters

Drag type to Filters

Drag Months (time) to Filters

Drag ordertype to Filters

Drag txid to Rows

Drag price to Sum Values

Drag cost to Sum Values

Set pair to XDGUSD

Set type to All

Set months to Jan-Sept

Set ordertype to All

Drag vol to Sum Val

Drag fee to Sum Val



6-mo/Fees/Price/Cost/Vol - ADAUSD

	pair	type	Months (time)	ordertype	Sum of vol	Sum of fee	Sum of price	Sum of cost
7	ADAUSD	(All)	(Multiple Items)	(All)				
8	txid							
9	T2FHHK-3GAIO-KUT4QK				929.00	1.60	1.08	999.60
10	T5HHNT-DMF75-LYENLZ				1,000.00	4.54	1.75	1,747.52
11	T5SQPF-MST7Q-VL66L3				175.00	0.26	1.06	185.50
12	T6CXET-AZSIH-UU7686				10,000.00	26.60	1.02	10,229.29
13	T6IZG4-YBMKX-75GKI				500.00	2.68	2.06	1,031.17
14	T6P6PI-7WY36-KBF3IY				500.00	2.68	2.06	1,032.00
15	TUFSK5-SWIKI-LNOTW3				140.00	0.43	1.19	166.23
16	TUR6PG-6GOD2-C7QSHS				500.00	1.02	1.27	635.00
17	TXJGVX-MHGD2-C7QSHS				100.00	0.34	1.30	130.25
18	TY2UEZ-XSQJO-YBRD2P				675.00	1.08	1.00	675.00
19	TYICLP-WRWLN-ZNWF7U				1,281.17	2.21	1.08	1,378.53
20	TYXIAE-KWVKV-BSZVCL				1,373.00	3.08	1.40	1,922.20
21	TZ5NGV-U3IZY-3BVKI2				25.00	0.07	1.10	27.54
22	Grand Total				59,621.00	156.61	70.80	71,169.51
23	Count				54	54	54	54

FIFO Figure 103 - 6-mo/Fees/Price/Cost/Vol - ADAUSD

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: This filter extracts 54 buys of the ADAUSD currency, comprising \$59,621.00 vol, \$156.61 fees, \$70.80 price, and \$71,169.51 cost. Period covered – 6 months.

Setup:

Drag pair to Filters	Set pair to ADAUSD
Drag type to Filters	Set type to All
Drag Months (time) to Filters	Set months to Jan-Jun
Drag ordertype to Filters	Set ordertype to All
Drag txid to Rows	Drag vol to Sum Val
Drag price to Sum Values	Drag fee to Sum Val
Drag cost to Sum Values	



Change Reference from Txid to Ledgers

			Sum of vol	Sum of fee	Sum of price	Sum of cost
1						
2	pair	(All)				
3	type	(All)				
4	Months (time)	(All)				
5	ordertype	(All)				
6						
7	ledgers					
8	L2CRUN-RNUII-7TFOXJ,LXCV34-3C47K-K2Z87T		1,000.00	4.54	1.75	1,747.52
9	L2RIGA-68PD7-VW5CJ4,LBIJUF-QV2Y5-K7VCUI		70.00	0.39	2.15	150.59
10	L2YMWLR-F34W5-YQ7YTS,LLBKT2-E7Z4G-PRM50N		6,000.00	5.53	0.35	2,126.06
11	LX77XF-E37LZ-66XF56,L4U3D6-KOQ7F-W634E4		2,000.00	5.51	1.06	2,119.18
12	LX77FF-6VL6U-WBICBA,LX56CS-OY4SV-45WLZL		200.00	0.36	1.13	226.00
13	LXEY72-QNCMZ-Q34NKP,LNONME-VXAE5-3RKFQ5		500.00	1.45	1.21	606.03
14	LXGWM4-KS2IF-52NRR6,LIDEXU-E2PCO-6CZRW4		100.00	0.29	1.10	110.10
15	LXMG2P-X2BDY-RYAGIK,LDZJ7D-VBDYL-N3LN4H		200.00	1.03	1.99	397.17
16	LXNX2F-QBWOI-DJ5IPP,LTMT2WU-RURMY-KSQEOI		981.99	1.96	1.25	1,227.49
17	LXPRZG-GWNKG-FGGENG,L3CFJM-HVPGY-3Q3BO7		300.00	0.60	1.00	301.14
18	LYAKIU-6XLRG-VGJRC2,LXMDIN-TVJ3I-SUI2JE		950.00	2.95	1.20	1,136.11
19	LZ2SSQ-JYU5-XOU53F,LDNKFT-HPHRT-C2CYZC		500.00	0.33	0.41	203.87
20	LZIJ7B-JKDHJ-2DI2IR,LNWM44-URR4U-K3V77D		40.00	0.27	2.56	102.56
21	LZQ6SN-BCDPE-Z4HNS2,LT03HY-V4Y7K-8PCPBM		280.57	0.79	1.75	491.00
22	Grand Total		114,303.04	212.79	2,089.63	95,965.48
23						
24	Count		113	113	113	113

FIFO Figure 104 - Reference from Txid to Ledgers

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter assumes that txid in the source file was used as the reference in the report. However, the preferred reference now is ledgers from the same source file.
- Setup:** Drag txid out from Rows or uncheck it in the items list
Drag ledgers to Row



Extract Values by Month

Months (time)	Sum of fee	Sum of price	Sum of cost	Sum of vol
Feb	31.40	1,968.79	14,244.31	14,664.04
Mar	88.28	20.11	39,869.57	44,011.00
Apr	39.14	15.12	16,514.29	38,267.00
May	25.63	28.67	11,650.64	7,773.00
Jun	9.33	6.38	4,143.65	3,720.00
Jul	3.69	12.23	1,678.17	1,416.00
Aug	4.67	11.75	2,069.50	1,014.00
Sep	0.06	2.17	21.72	10.00
Oct	4.88	16.55	2,523.29	1,233.00
Nov	3.55	5.46	1,900.14	1,075.00
Dec	2.16	2.41	1,350.20	1,120.00
Grand Total	212.79	2,089.63	95,965.48	114,303.04

FIFO Figure 105 - Extract Values by Month

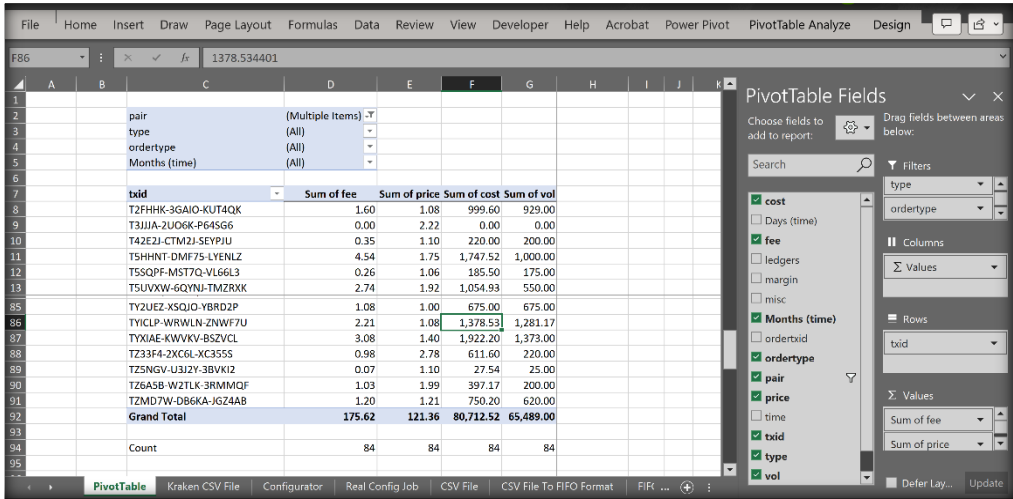
Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: This filter extracts 11 months of values comprising \$212.79 fees, \$2,089.63 price, \$95,965.48 cost, and \$114,303.04 vol, for all 7 currency pairs.

Setup:	Drag pair to Filters	Set pair to All
	Drag type to Filters	Set type to All
	Drag ordertype to Filters	Set ordertype to All
	Drag Mo (time) to Rows	Set Month (time) to All
	Drag fee to Sum Values	Drag price to Sum Values
	Drag cost to Sum Values	Drag vol to Sum Values



Buy with USD and USDT - ADA



FIFO Figure 106 - Buy with USD and USDT - ADA

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs

Output: This filter extracts records of values comprising \$175.62 fees, \$121.36 price, \$80,712.52 cost, and \$65,489.00 vol, for ADA purchased with USD and USDT.

Setup:

Drag pair to Filters

Drag type to Filters

Drag ordertype to Filters

Drag Mos (time) to Filters

Drag fee to Sum Values

Drag cost to Sum Values

Drag txid to Rows

Set pair to Multiple

Set type to All

Set ordertype to All

Set Month (time) to All

Drag price to Sum Values

Drag vol to Sum Values



Fees/Price/Cost/Vol - by Day and Month

Days (time)	Sum of fee	Sum of price	Sum of cost	Sum of vol
21-Feb	1.13	1,956.00	435.70	325.04
22-Feb	5.51	1.06	2,119.18	2,000.00
23-Feb	1.08	1.00	675.00	675.00
24-Feb	5.11	0.98	1,963.48	2,000.00
25-Feb	8.89	1.14	3,419.66	3,000.00
26-Feb	6.98	4.97	4,107.77	3,320.00
25-Oct	0.39	2.15	150.59	70.00
27-Oct	2.89	7.86	1,373.40	700.00
01-Nov	0.61	1.92	384.00	200.00
17-Nov	1.34	1.87	514.14	275.00
25-Nov	1.60	1.67	1,002.00	600.00
10-Dec	1.70	1.71	750.20	620.00
14-Dec	0.96	1.20	600.00	500.00
Grand Total	212.79	2,089.63	95,965.48	114,303.04
Count	64	64	64	64

FIFO Figure 107 - Fees/Price/Cost/Vol - by Day and Month

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

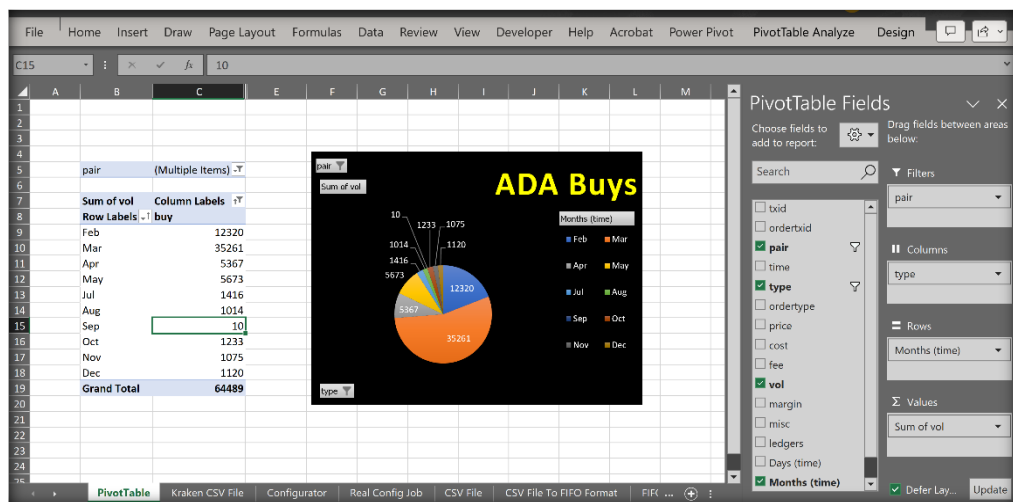
Output: This filter extracts by days, records of values comprising \$212.79 fees, \$2,089.63 price, \$95,965.48 cost, and \$114,303.04 vol, for all currency pairs

Setup:

Drag pair to Filters	Set pair to All
Drag type to Filters	Set type to All
Drag ordertype to Filters	Set ordertype to All
Drag fee to Sum Values	Drag price to Sum Values
Drag cost to Sum Values	Drag vol to Sum Values
Drag Days (time) to Rows	



Sample Pie Chart

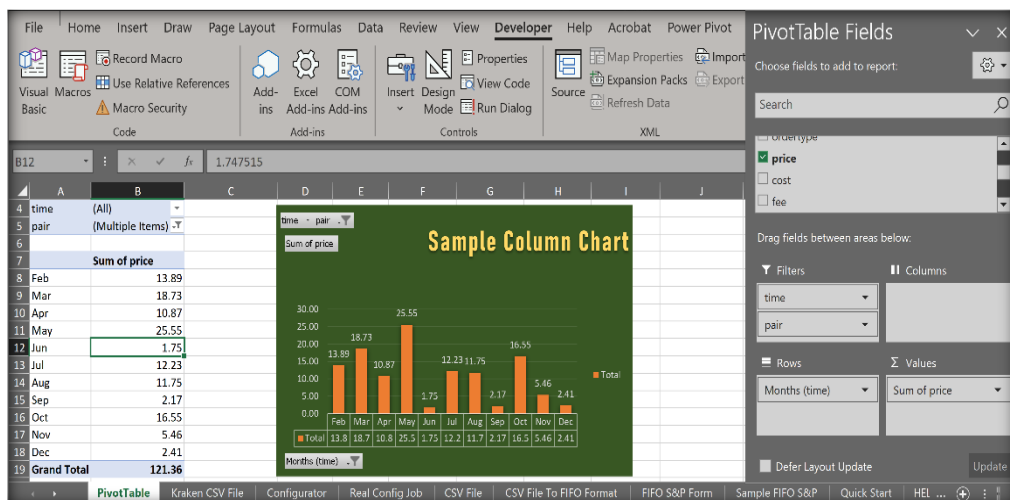


FIFO Figure 108 - Sample Pie Chart

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter extracts 11 months of buys of the ADA currency and uses the extracted data to automatically create a pie chart.
- Setup:**
- Drag pair to Filters
 - Set pair to Multiple
 - Drag type to Columns
 - Set Column Labels to buy
 - Drag vol to Sum Values
 - Drag Months (time) to Rows
 - Insert the pie chart (chart auto uses extracted data)
 - Embellish the pie chart



Sample of an Embellished Column Chart



FIFO Figure 109 - Sample of an Embellished Column Chart

Source: Kraken CSV Worksheet of 113 records and 7 currency pairs

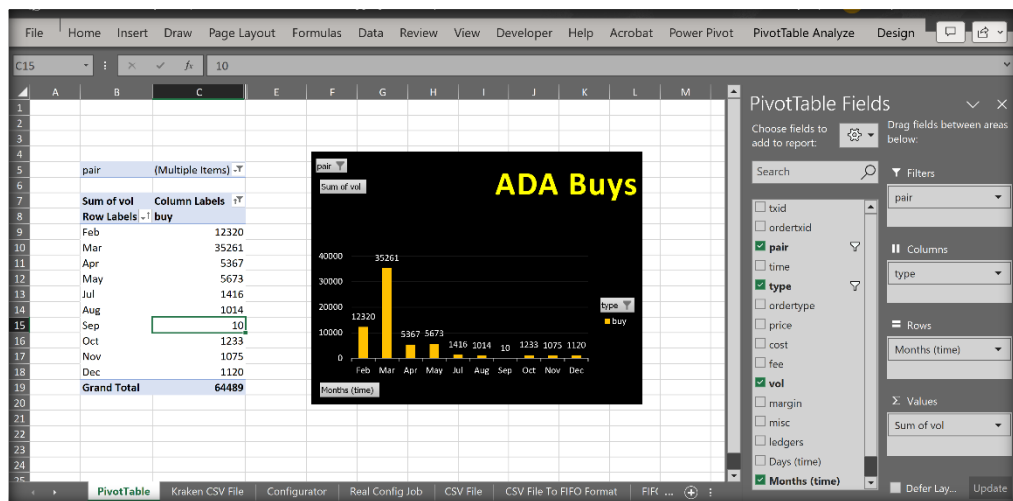
Output: This filter extracts 11 months of buys of chosen currency and uses the extracted data to automatically create a column chart with tabulated details.

Setup:

- Drag time to Filters
- Set time to All
- Drag pair to Filters
- Set pair to Multiple
- Drag Months (time) to Rows
- Drag price to Sum Values
- Insert the column chart (chart auto uses extracted data)
- Embellish the column chart



Previous Pie Chart Data Presented in Column Chart



FIFO Figure 110 - Previous Pie Chart Data Presented in Column Chart

- Source:** Kraken CSV Worksheet of 113 records and 7 currency pairs
- Output:** This filter extracts 11 months of buys of the ADA currency and uses the extracted data to automatically create a column chart.
- Setup:**
- Drag pair to Filters
 - Set pair to Multiple
 - Drag type to Columns
 - Set Column Labels to buy
 - Drag vol to Sum Values
 - Drag Months (time) to Rows
 - Insert the column chart (chart auto uses extracted data)
 - Embellish the column chart



APPENDIX D – THE CONFIGURATOR



FIFO Figure 111 – The Configuration Platform

...Annotation on The Configuration Platform

The Configuration Platform is the FIFO worksheet whence all other configurations are derived. Aside from the descriptions in this book, the derivative configurations are also in video format playable in the <https://www.finfout.com> website.

At a glance there are eight sections on the platform with black spots. The platform is unreadable due to its tiny prints, and the purpose for being so is to project FIFO's simple but probable universal adoption. In other words, with just eight fields to configure, you can have an application unique to your needs alone.

The eight spots correspond to the fields on FIFO's "CSV File To FIFO Format" sheet which is the basis for capturing capital gains and losses on an investment. For possible expansion if necessary, there are four additional but hidden (in this discussion) standby fields. The fields in column order excluding the standby ones are:

- A – Reference
- B – Currency Pair
- C – Transaction Type
- D – Amount
- E – Date
- F – Unit Price
- G – Fees
- H – Cost

The procedures for configuring the sections to suit your needs are fully illustrated with images in the following pages. The configurable parts of the applicable macros are highlighted.



Configuring the “Reference” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶IN MACRO CODE, LOCATE: Range("A4:A115").< Change 115 to last row of proposed CSV File														
Change 2 - "Reference", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these:														
If the proposed source column in "CSV File" is ▶▶▶▶														
then in "Reference" macro code "R[-1]C" change "C" to														
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶														
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶														
"Macro Code" refers to the recoded macro.														

FIFO Figure 112 - Configuring the Reference Field

Steps to configure the “Reference” field

Referring to the CSV File, CSV File To FIFO Format file, and to the chart above:

- In the CSV File, decide which new “reference” is proposed, “ledgers” in this example. Note the column header where it is located, in this case “M”. Locate the column header in the above chart. Immediately underneath the column header, note the cell reference, "C[12]" in this example. If you really want to use "ledgers" as the new “reference”, edit the following REFERENCE macro code to change "R[-1]C" to "R[-1]C[12]".
- Then on the line “Range("A4:A115").Select” change “115” to the last row of the CSV file.




```
Sub csv_file_to_fifo_format_REFERENCE()  
,  
' csv_file_to_fifo_format_REFERENCE Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("A3").Select  
    ActiveCell.FormulaR1C1 = _  
        "=CONCAT('CSV File!'&R[-1]C, "" - "" , 'CSV File To FIFO  
Format!'&R1C1)"  
    Range("A3").Select  
    Selection.Copy  
    Range("A4:A115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Fees” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶ IN MACRO CODE, LOCATE: Range("G4:G115"). Change 115 to last row of proposed CSV File															
Change 2 - "Fees", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these:															
If the proposed source column in "CSV File" is ▶▶▶▶▶															
then in "Fees" macro code "R[-1]C[2]" change C[2] to ▶															
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶															
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶															
"Macro Code" refers to the recorded macro.															

FIFO Figure 113 - Configuring the Fees Field

Steps to configure the “Fees” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- In the CSV File, decide which new “fee” is proposed. Note the column header where it is located. Locate the column header in the above chart. Immediately underneath the column header, note the cell reference.
- If you really want to use the proposed “fee” then edit the following line in the FEES macro code “ActiveCell.FormulaR1C1 = “=‘CSV File’!R[-1]C[2]””. Change R[-1]C[2] to R[-1]C[# found under the column header in the previous step], for example R[-1]C[5], or R[-1]C[-3].
- Then on the line “Range(“G4:G115”).Select” change “115” to the last record number in the CSV File.



```
Sub csv_file_to_fifo_FEES()  
,  
' csv_file_to_fifo_FEES Macro  
Worksheets("CSV File To FIFO Format").Activate  
  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("G3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[2]"  
    Range("G3").Select  
    Selection.Copy  
    Range("G4:G115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Amount” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶IN MACRO CODE, LOCATE: Range("D4:D115").< Change 115 to last row of proposed CSV File															
Change 2 - "Amount", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these:															
If the proposed source column in "CSV File" is ▶▶▶▶▶					A	B	C	D	E	F	G	H	I	J	K
then in "Amount" macro code "R[-1]C[6]" change C[6] to					C[-3]	C[-2]	C[-1]	C	C[1]	C[2]	C[3]	C[4]	C[5]	C[6]	C[7]
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()															
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_COLUMN_WIDTHS()															
"Macro Code" refers to the recoded macro.															

FIFO Figure 114 - Configuring the Amount Field

Steps to configure the “Amount” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- In the CSV File, decide which new “vol” (converted to “Amount” in the “CSV File To FIFO Format” sheet) is proposed. Note the column header where it is located. Locate the column header in the above chart. Immediately underneath the column header, note the cell reference.
- If you really want to use the proposed “vol” then edit the following line in the AMOUNT macro code “ActiveCell.FormulaR1C1 = “='CSV File'!R[-1]C[6]””. Change R[-1]C[6]to R[-1]C[# found under the column header in the previous step], for example R[-1]C[5], or R[-1]C[-3].
- Then on the line “Range("D4:D115").Select” change “115” to the last record number in the CSV File.



```
Sub csv_file_to_fifo_format_AMOUNT()  
,  
' csv_file_to_fifo_format_AMOUNT Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("D3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[6]"  
    Range("D3").Select  
    Selection.Copy  
    Range("D4:D115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Date” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶IN MACRO CODE, LOCATE: Range("E4:E115").Select Change 115 to last row of proposed CSV File															
Change 2 - "Date", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these:															
If the proposed source column in "CSV File" is ▶▶▶▶▶				A	B	C	D	E	F	G	H	I	J	K	L
then in "Date" macro code "R[-1]C[-1]" change C[-1] to ▶				C[-4]	C[-3]	C[-2]	C[-1]	C	C[1]	C[2]	C[3]	C[4]	C[5]	C[6]	C[7]
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()															
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_fie_to_fifo_format_COLUMN_WIDTHS()															
"Macro Code" refers to the recoded macro.															

FIFO Figure 115 - Configuring the Date Field

Steps to configure the “Date” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- The sample CSV file has only one “time” column (converted to “Date” in the “CSV File To FIFO Format” sheet) which is the default date in the application. In a CSV file that has more than one choice of date columns, the steps followed to configure the date are similar to those in configuring the “Reference” field.
- You still need to update the number of records to reflect the total in the CSV File. On the DATE macro code line “Range("E4:E115").Select” change “115” to the last record number in the CSV File



```
Sub csv_file_to_fifo_format_DATE()  
,  
' csv_file_to_fifo_format_DATE Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("E3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[-1]"  
    Range("E3").Select  
    Selection.Copy  
    Range("E4:E115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Unit Price” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶ IN MACRO CODE, LOCATE: Range("F4:F115").S Change 115 to last row of proposed CSV File																
Change 2 - "Unit Price", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these:																
If the proposed source column in "CSV File" is ▶▶▶▶▶																
then in "Unit Price" macro code "R[-1]C[1]" change C[1] to																
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()																
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_COLUMN_WIDTHS()																
"Macro Code" refers to the recoded macro.																

FIFO Figure 116 - Configuring the Unit Price Field

Steps to configure the “Unit Price” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- In the CSV File, decide which new “price” (converted to “Unit Price” in the “CSV File To FIFO Format” sheet) is proposed. Note the column header where it is located. Locate the column header in the above chart. Immediately underneath the column header, note the cell reference.
- If you really want to use the proposed “price” then edit the following line in the UNIT_PRICE macro code “ActiveCell.FormulaR1C1 = “='CSV File'!R[-1]C[1]”. Change R[-1]C[1] to R[-1]C[# found under the column header in the previous step], for example R[-1]C[5], or R[-1]C[-3].
- Then on the line “Range("F4:F115").Select” change “115” to the last record number in the CSV File.




```
Sub csv_file_to_fifo_format_UNIT_PRICE()  
,  
' csv_file_to_fifo_format_UNIT_PRICE Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("F3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[1]"  
    Range("F3").Select  
    Selection.Copy  
    Range("F4:F115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Cost” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶IN MACRO CODE, LOCATE: Range("H4:H115").<Change 115 to last row of proposed CSV File																		
Change 2 - "Cost" , in dark background, is column location in macro code. Above it is the column location in "CSV File" . To change code location, do these:																		
If the proposed source column in "CSV File" is ▶▶▶▶▶				A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
then in "Cost" macro code "R[-1]C" change "C"to ▶▶▶▶▶				C[-7]	C[-6]	C[-5]	C[-4]	C[-3]	C[-2]	C[-1]	C	C[1]	C[2]	C[3]	C[4]	C[5]	C[6]	C[7]
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶▶▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()																		
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶▶▶▶▶▶▶ Sub csv_fie_to_fifo_format_COLUMN_WIDTHS()																		
"Macro Code" refers to the recoded macro.																		

FIFO Figure 117 - Configuring the Cost Field

Steps to configure the “Cost” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- In the CSV File, decide which new “cost” (converted to “Cost” in the “CSV File To FIFO Format” sheet) is proposed. Note the column header where it is located. Locate the column header in the above chart. Immediately underneath the column header, note the cell reference.
- If you really want to use the proposed “cost” then edit the following line in the COST macro code “ActiveCell.FormulaR1C1 = “=’CSV File’!R[-1]C””. Change R[-1]C to R[-1]C[# found under the column header in the previous step], for example R[-1]C[5], or R[-1]C[-3].
- Then on the line “Range(“H4:H115”).Select” change “115” to the last record number in the CSV File.



```
Sub csv_file_to_fifo_format_COST()  
,  
' csv_file_to_fifo_format_COST Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("H3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File"!R[-1]C"  
    Range("H3").Select  
    Selection.Copy  
    Range("H4:H115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Currency Pair” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶IN MACRO CODE, LOCATE: Range("B4:B115").\$Change 115 to last row of proposed CSV File														
Change 2 - "Currency Pair", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do these														
If the proposed source column in "CSV File" is ▶▶▶▶▶														
then in "Currency Pair" macro code "R[-1]C[1]" change C														
C [-1] C C[1] C[2] C[3] C[4] C[5] C[6] C[7] C[8] C[9] C[10] C[11] C[12] C[13]														
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()														
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶ Sub csv_file_to_fifo_format_COLUMN_WIDTHS()														
"Macro Code" refers to the recoded macro.														

FIFO Figure 118 - Configuring the Currency Pair Field

Steps to configure the “Currency Pair” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- The sample CSV File has only one “pair” column (converted to “Currency Pair” in the “CSV File To FIFO Format” sheet) which is the default pair in the application. In a CSV File that has more than one choice of pair columns, the steps followed to configure the pair are similar to those in configuring the “Reference” field.
- You still need to update the number of records to reflect the total in the CSV File. On the CURRENCY_PAIR macro code line “Range("Range("B4:B115").Select” change “115” to the last record number in the CSV File



```
Sub csv_file_to_fifo_format_CURRENCY_PAIR()  
,  
' csv_file_to_fifo_format_CURRENCY_PAIR Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("B3").Select  
    ActiveCell.FormulaR1C1 = "='CSV File'!R[-1]C[1]"  
    Range("B3").Select  
    Selection.Copy  
    Range("B4:B115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Transaction Type” Field

Change 1 - Proposing new "last row" in "CSV File" ▶▶▶▶▶IN MACRO CODE, LOCATE: Range("C4:C115"),S Change 115 to last row of proposed CSV File												
Change 2 - "Transaction Type", in dark background, is column location in macro code. Above it is the column location in "CSV File". To change code location, do th												
If the proposed source column in "CSV File" is ▶▶▶▶▶	A	B	C	D	E	F	G	H	I	J	K	L
	M	N	O									
then in "Transaction Type" macro code "R[-1]C[2]" chang	C[-2]	C[-1]	C	C[1]	C[2]	C[3]	C[4]	C[5]	C[6]	C[7]	C[8]	C[9]
Change 3 - Also make Changes 1 & 2 to macro...▶▶▶▶▶▶ Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()												
Change 4 - Also make Changes 1 & 2 to macro...▶▶▶▶▶▶ Sub csv_fie_to_fifo_format_COLUMN_WIDTHS()												
"Macro Code" refers to the recoded macro.												

FIFO Figure 119 - Configuring the Transaction Type Field

Steps to configure the “Transaction Type” field

Referring to the CSV File, CSV File To FIFO Format file, and to the above chart:

- The sample CSV File has only one “type” column (converted to “Transaction Type” in the “CSV File To FIFO Format” sheet) which is the default type in the application. In a CSV File that has more than one choice of type columns, the steps followed to configure the type are similar to those in configuring the “Reference” field.
- You still need to update the number of records to reflect the total in the CSV File. On the TRANSACTION_TYPE macro code line “Range("C4:C115").Select” change “115” to the last record number in the CSV File



```
Sub csv_file_to_fifo_format_TRANSACTION_TYPE()  
,  
' csv_file_to_fifo_format_TRANSACTION_TYPE Macro  
,  
Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    Range("C3").Select  
    ActiveCell.FormulaR1C1 = "'CSV File!R[-1]C[2]"  
    Range("C3").Select  
    Selection.Copy  
    Range("C4:C115").Select  
    ActiveSheet.Paste  
    Application.CutCopyMode = False  
    Range("A1").Select  
End Sub
```



Configuring the “Sort Macro” Code

Sort Macro

Chznge 1: Locate "A2:L115", "B3:B115", "C3:L115", and "E3:L115" and change all the 115's to new "last row" of the proposed CSV file.

EXTREMELY IMPORTANT EXAMPLES ON HOW TO EDIT MACRO CODES:

A snippet of the Reference macro follows. Carefully follow the parts of the code that is being changed.

.....
Sheets("CSV File To FIFO Format").Select
Range("A3").Select
ActiveCell.FormulaR1C1 = "=CONCAT('CSV File!'R[-1]C, "" - ""', 'CSV File To FIFO Format!'R1C1)"
Range("A3").Select
Selection.Copy
Range("A4:A115").Select
ActiveSheet.Paste
.....

Example: Change 1

In Range("A4:A115").Select. Then change 115 to the last row number of the proposed CSV file to be sure every row is included in the conversion process.

Example: Change 2 (now referring to the snippet and to the first chart above)

I want to change Reference from "txid" to "ledgers" in the CSV File located in Column "M".
According to the Reference chart, current Reference is on Column A of the CSV File.
I will have to change the R[-1]C part of the code to R[-1]C[12], "M" being the column where Ledgers is located.
When the code is executed the Reference is changed from "txid" to "ledgers" in the CSV File.

Example: Changes 3 and 4

Macros "Sub csv_file_to_fifo_format_REPOPULATE_PLATFORM_FROM_PRIOR_ENTRIES()" and "Sub csv_file_to_fifo_format_COLUMN_WIDTHS()" are both made up of the smaller macros that may have been already changed.

FIFO Figure 120 - Configuring the Sort Macro

Steps to configure the “Sort Macro Code”

The sort macro sorts the data contained in the FIFO Conversion platform, in the following order:

- 1) A2:L115 - all data contained in the worksheet.
- 2) B3:B115 - sort by currency pair.
- 3) C3:C115 - sort by transaction type; and
- 4) E3:E115 - sort by date.

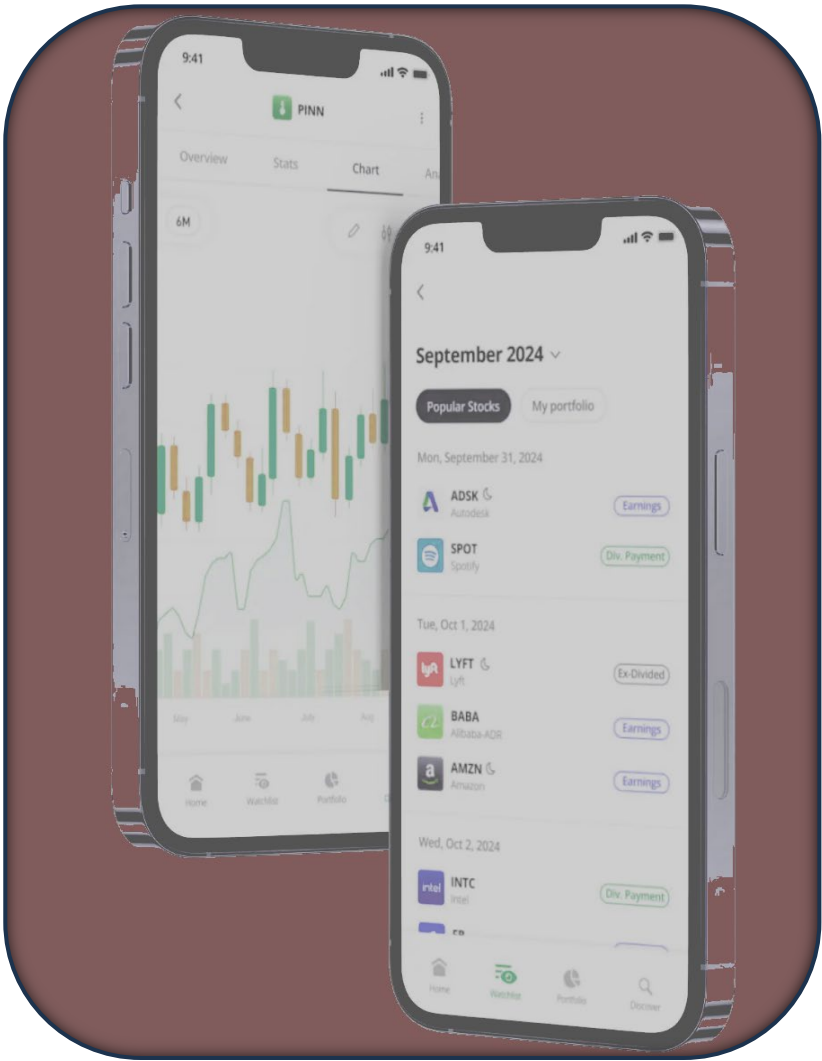
B3, C3, and E3, are fixed range starting cells of the sort macro. B115, C115, and E115, are the range ending cells of the sort macro. You can edit the ending cells based on the last row of the source CSV file.




```
Sub csv_fie_to_fifo_format_SORT()  
,  
' csv_fie_to_fifo_format_SORT Macro  
,  
    Worksheets("CSV File To FIFO Format").Activate  
,  
    Sheets("CSV File To FIFO Format").Select  
    ActiveWindow.SmallScroll ToRight:=-1  
    Range("A2:L115").Select  
    ActiveWorkbook.Worksheets("CSV File To FIFO Format").Sort.SortFields.Clear  
    ActiveWorkbook.Worksheets("CSV File To FIFO Format").Sort.SortFields.Add2  
Key _  
    :=Range("B3:B115"), SortOn:=xlSortOnValues, Order:=xlAscending, _  
    DataOption:=xlSortNormal  
    ActiveWorkbook.Worksheets("CSV File To FIFO Format").Sort.SortFields.Add2  
Key _  
    :=Range("C3:C115"), SortOn:=xlSortOnValues, Order:=xlAscending, _  
    DataOption:=xlSortNormal  
    ActiveWorkbook.Worksheets("CSV File To FIFO Format").Sort.SortFields.Add2  
Key _  
    :=Range("E3:E115"), SortOn:=xlSortOnValues, Order:=xlAscending, _  
    DataOption:=xlSortNormal  
    With ActiveWorkbook.Worksheets("CSV File To FIFO Format").Sort  
        .SetRange Range("A2:L115")  
        .Header = xlYes  
        .MatchCase = False  
        .Orientation = xlTopToBottom  
        .SortMethod = xlPinYin  
        .Apply  
    End With  
    Range("A1").Select  
End Sub
```



Cryptocurrency Exchange – Page Flair



FIFO Figure 121 - Cryptocurrency Exchange



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