BEGINNER DOWNLOAD 05

Digital Asset Record-Keeping Worksheet

Create an organized record of wallets, custodians, assets, transactions, fees and supporting evidence without exposing private keys or recovery phrases.

NEVER RECORD SECRETS Do not enter recovery phrases, private keys, passwords, PINs or hidden passphrases anywhere in this worksheet.

Owner and record information

Individual / organization	
Record owner	
Reporting currency	
Period covered	
Prepared by	
Reviewed by	
Preparation date	
Secure record location	

Wallet and custodian inventory

Wallet / account	Type	Network(s)	Purpose	Owner / custodian	Review date

INVENTORY PRINCIPLE A wallet address shows blockchain activity, but it does not by itself prove legal ownership, completeness or authorization.

ASSET INVENTORY

Identify the Exact Instrument

Record native, issued, bridged and wrapped versions separately. A ticker symbol alone is not a complete identifier.

Digital asset holdings

Record native, issued, bridged and wrapped versions separately, including the exact network and token identifier.

Asset / ticker	Network	Contract / mint	Quantity	Wallet / custodian	Restrictions

Valuation support

Valuation date	Asset	Price source	Price	FX source / rate	Value

TRANSACTION LOG

Record the Whole Economic Event

Capture successful and failed transactions, fees, approvals, bridges and internal transfers with enough evidence to reconcile the records.

Transaction details

Date / time	Type	Asset / amount	Network	From / to	Tx hash

Fees and accounting details

Date	Tx hash	Fee asset / amount	Value	Purpose	Treatment / reference

Supporting evidence checklist

[ ] Blockchain explorer record and transaction hash retained.

[ ] Exchange, custodian, bridge or protocol statement retained.

[ ] Business purpose, counterparty and authorization documented.

[ ] Network, token contract or mint and fees reconciled.

[ ] Valuation and foreign-exchange sources documented.

[ ] Tax, accounting and legal records reviewed where required.

MONTH-END REVIEW

Reconcile, Investigate, Approve

Use this review page to document completeness, unresolved differences and the evidence supporting the closing balances.

Reconciliation checklist

- [ ] All known wallet addresses, exchanges and custodians are included in the inventory.
- [ ] Opening balances plus transactions and fees reconcile to closing balances.
- [ ] Internal transfers are matched and not treated as external income or expense without analysis.
- [ ] Failed transactions and associated fees are recorded.
- [ ] Staking, lending, liquidity, rewards, airdrops and wrapped assets are identified separately.
- [ ] Unsupported, frozen, lost, compromised or depegged assets are flagged for review.
- [ ] Custodian statements agree with internal records or differences are explained.
- [ ] Valuation methods and sources are applied consistently and reviewed.
- [ ] Required accounting, tax and disclosure judgments are documented by qualified advisers.

Unresolved items

Item	Difference / issue	Owner	Action required	Due date	Status

Review approval

Prepared by / date	
Reviewed by / date	
Exceptions approved by	
Next review date	