

BUILT FOR CFOS, CONTROLLERS & TAX PROFESSIONALS

BEDROCK

The institutional platform for digital-asset tax and GAAP accounting. Every lot tracked. Every action attributed. Every number traceable to its source — at a standard your auditors will recognize.

CAPABILITIES	100
DISCIPLINES	14
PLATFORM	1

TAX BOOKS & COST BASIS 09

- Immutable lot-level tracking, acquisition to disposal
- Basis & proceeds per current Treasury regulations
- \$1091 wash-sale detection with basis carry
- \$1092 straddles — holding-period reset, loss deferral
- \$1223 holding-period tacking across transfers
- Multi-leg swap-fee decomposition
- Charitable donations with zero-gain election
- Retroactive specific-lot designation
- Configurable tax policy per entity

OPTIONS & DERIVATIVES 08

- \$1234(b) treatment for written options
- Full lifecycle: write, close, exercise, expire, buy back
- Straddle detection with automated suggestions
- Physical settlement tied to specific underlying lots
- Exchange options import plus manual entry
- Settlement reconciled against on-chain movement
- Encumbrance tracking on every pledged lot
- Tax-ranked smart-pick for option backing

LOT SELECTION RULES ENGINE 07

- FIFO, LIFO, HIFO, LOFO, LT-first, loss-first
- Priority rules by disposition type & wallet class
- SpecID overrides — hand-pick the exact lots
- Preview each strategy's tax result before committing
- Lot locks fence holdings from auto-selection
- Selection reason recorded on every allocation
- Rule changes flow through approval workflow

DATA INGESTION & CONNECTIVITY 09

- Direct API feeds to exchanges & custodians — new venues on demand
- On-chain wallet ingestion by address or xpub — chain-agnostic
- Structured file import for anything else — same engine, same audit trail
- Opening balances & lots for mid-history starts
- Incremental sync — history is never rebuilt
- Controlled, staged through-date imports
- Connection doctor & credential validation
- Import telemetry with per-run reports
- Source lifecycle: pause, rewind, delete, restore

TRANSFERS & MATCHING 07

- Internal transfers auto-matched — never taxed as sales
- Confidence-tiered matching: hash, address, amount
- Lot-by-lot basis carry across transfers
- Unmatched outflows flagged for review, not assumed
- Canonical asset identity — same ticker ≠ same asset
- Side-by-side trade-discrepancy review
- Staking rewards attributed by validator

PRICING & VALUATION 05

- Source-reported prices booked first
- Independent market oracle as fallback
- Reproducible historical price record
- Manual fair-value overrides, fully audited
- Guided price selection when sources disagree

RECONCILIATION 06

- Computed vs. custodian-reported balances, continuously
- Double-entry recon — difference collapses to zero
- Shortfall workflows: acknowledge, escalate, resolve
- Opening-balance roll-forward reconciliation
- Options settlement reconciliation
- One-click escalation with full context attached

TRACEABILITY 08

- Drill from any report figure to the lots behind it
- Full lot lineage across splits & transfers
- Running balance on every transaction
- Timeline view of any holding, with export
- The raw source record, one click away
- “Why this lot?” answered on every allocation
- Fills, fees & settlements grouped as one event
- Deterministic recalc — same inputs, same outputs

CATEGORIZATION 07

- Activity categories attested from source data
- Precedence: your override > rules > source
- Org & entity tags with rule automation
- Custom fields defined by your organization
- Notes on any transaction
- Category overrides revert cleanly, fully audited
- Ledger naming, favorites & archiving

GAAP BOOKS & FAIR VALUE 07

- Dual books — tax & GAAP from the same activity
- ASU 2023-08 fair value, computed per period
- Asset-scope classification for FV treatment
- Pools with effective-dated membership
- Average-cost or FIFO pool tracking
- Journal-ready, event-sourced GAAP entries
- GAAP shortfall detection & guided resolution

REPORTS & EXPORTS 08

- Self-service Report Center
- Tax gain/loss & unrealized gains, as of any date
- Reconciliation (“balance sheet”) report
- Token activity report
- GAAP position, gain/loss, income & book/tax difference
- Excel downloads plus full on-screen views
- Audit-trail export with server-side filters
- Filters across transactions, lots & audit views

COMPLIANCE, AUDIT & CONTROLS 08

- Engineered for SOC 1 Type 2 from day one
- Tamper-evident audit log — who, what, when & where
- Denied actions are audited too
- Four-eyes approvals; no self-approval, ever
- Your compliance matrix decides what needs sign-off
- Period close & reopen with recorded snapshots
- Idempotent writes — retries never double-post
- Decimal-exact math with pinned regression scenarios

ACCESS & TENANCY 06

- Enterprise SSO with short-lived signed tokens
- Role-based control over every operation
- Users see only the actions they may take
- Entity isolation enforced at the data layer
- Org admin: invites, roles, session revocation
- Sandbox profiles for training & what-ifs

SUPPORT & PLATFORM 05

- Built-in guided course & inline help
- In-product escalation to NODE40 staff
- Live status as imports & recalcs run
- Complete REST API — everything the UI does
- Institutional volume — incremental recalc, paged reads

Sounds too good to be true? **Bring your hardest wallet.**

A 30-minute demo on your own activity — watch every number trace back to its source.

node40.com

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