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Digital Asset Theft Loss Deductions are More Complicated Than You Think

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Exit Scams/Rug Pulls

Phishing

Misrepresentation/Pig Butchering

Extortion/Ransomware

Ponzi Schemes

[1] Code §165(a).

[illegible]

[17] 2009-14 I.R.B. 735.

[illegible]

[20] 2011-58 I.R.B. 849.