

NFT 시장 동향 및 유형 분류

김민지 Art & Tech Caster(아트앤티크 캐스터)

2023.4.20.

▶ 학력

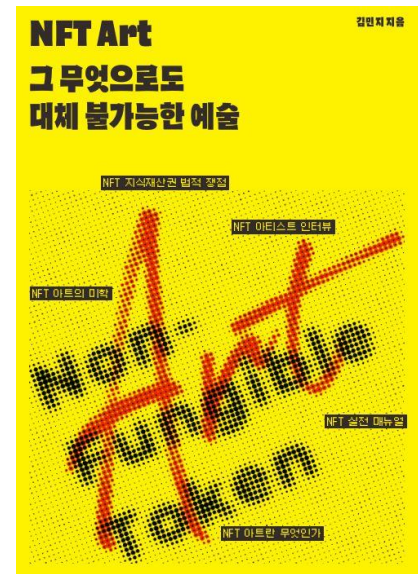
- KAIST, 문술미래전략대학원 과학저널리즘 / 공학 석사
- 서울대학교, 미학 / 문학 학사

▶ 대표 활동 및 이력 : 집필·강연·방송·자문

- 現 <AI 아트 인사이트>, 필진 (동아비즈니스리뷰)
- 前 <김민지의 Art & Tech>, 앵커 (경제방송 News 대담 프로그램)
- 前 <NFT 아트 뉴스>, 전문가 패널 (경제방송 News)
- 前 <민지의 NFT 아트 피플>, 객원기자 (코인데스크코리아)

▶ 저서

- 『NFT Art 그 무엇으로도 대체 불가능한 예술』





Original digital artworks



Original music



Digital collectibles



Tickets to an event



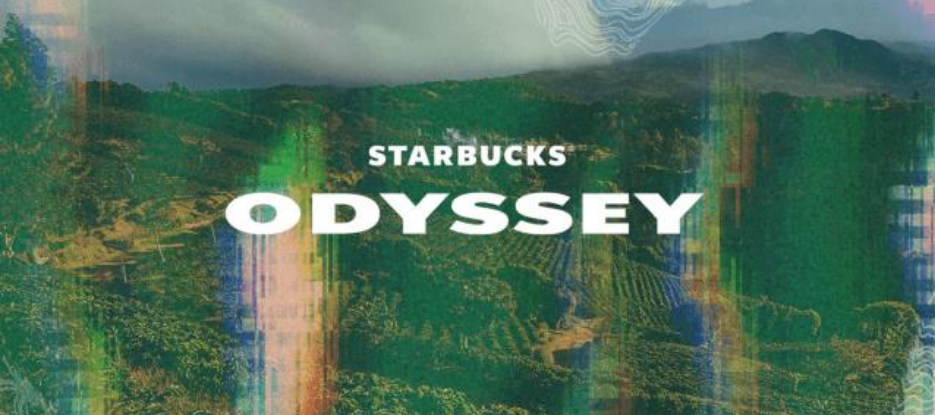
Limited-edition fashion items



Domain names



In-game items and challenges



<p>OUTSTANDING</p> <p>Truly unique beloved blue pals.</p> <p>36.5%</p>	<p>WORKER</p> <p>Every village needs dedicated workers.</p> <p>22.5%</p>	<p>ATHLETE</p> <p>These Smurfs are all at the top of their game.</p> <p>17%</p>
<p>ARTIST</p> <p>These creative Smurfs are all striving for greatness.</p> <p>8.5%</p>	<p>PERSONALITY</p> <p>Are you Grouchy? There is a Smurf that matches your personality!</p> <p>7.5%</p>	<p>MYTHICAL</p> <p>Not your ordinary Smurfs, these guys are out of this world.</p> <p>3.5%</p>



By @nfts_for_charities

From Ukraine With Love

4/386

Items minted

3

Owners

—

Floor price

0

7-day volume

This collection has been created by British Politician and former Secretary of State for Digital Matt Hancock, from the work of Ukrainian Artist Oleg Mischenko, to raise

[↓ More](#)

Items [Activity](#) [Mint](#)





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IRS issues guidance, seeks comments on nonfungible tokens

Topics in the News

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Multimedia Center

Tax Relief in Disaster Situations

Inflation Reduction Act

Tax Reform

Taxpayer First Act

Tax Scams/Consumer Alerts

The Tax Gap

Fact Sheets

IR-2023-50, March 21, 2023

WASHINGTON — The Treasury Department and the Internal Revenue Service today announced that they are soliciting feedback for upcoming guidance regarding the tax treatment of a nonfungible token (NFT) as a collectible under the tax law. Today's guidance also requests comments on the treatment of NFTs as collectibles and describes how the IRS intends to determine whether an NFT is a collectible until the further guidance is issued.

A nonfungible token (NFT) is a unique digital identifier that is recorded using distributed ledger technology and may be used to certify authenticity and ownership of an associated right or asset. Distributed ledger technology, such as blockchain technology, uses independent digital systems to record, share and synchronize transactions, the details of which are recorded simultaneously on multiple nodes in a network. A token is an entry of data encoded on a distributed ledger. A distributed ledger can be used to identify ownership of both NFTs and fungible tokens, such as cryptocurrency, as described in [Rev. Rul. 2019-24](#).

Section 408(m)(2) of the tax code provides for a specific list of items that constitute collectibles for certain purposes. Acquisition of a collectible by an individual retirement account (IRA) or individually-directed account of a qualified plan is treated as a distribution from the account equal to the cost to the account of the collectible. Generally, collectibles also do not have as advantageous capital-gains tax treatment as other capital assets.

Until additional guidance is issued, the IRS intends to determine when an NFT is treated as a collectible by using a "look-through analysis." Under the look-through analysis, an NFT is treated as a collectible if the NFT's associated right or asset falls under the definition of collectible in the tax code. For example, a gem is a collectible under section 408(m); therefore, an NFT that certifies ownership of a gem is a collectible.

In [Notice 2023-27](#) [PDF](#), the Treasury Department and the IRS are requesting comments on any aspect of NFTs that might affect the treatment of an NFT as a collectible as well as certain comments specifically set out in the notice.

NFT 법적 정의 분류, 사인별 세부 검토 후 과세 논의 필요



Features How Will NFTs Be Taxed? Understanding the IRS' New Proposed Guidelines

Tax experts weigh in on how the IRS will decide if NFTs are collectibles.

By Megan DeMatteo ⌚ Apr 1, 2023 at 4:57 a.m. Updated Apr 4, 2023 at 1:01 a.m.



NFT 법적 정의 분류, 사인별 세부 검토 후 과세 논의 필요

● 미국 국세청(IRS), NFT 과세 검토

▪ NFT과세 논의 관련 공지 게시 (March 21, 2023)

- 우표, 실물 예술품, 고급 와인 등 전통적으로 인정되는 수집품과 NFT를 동일하게 분류할 수 있는가?
- IRS는 수집품을 재산 유형 중 하나로 정의
- IRS가 NFT를 수집품으로 처리하기로 결정하면, NFT 판매자들은 더 많은 세금을 내게 됨
- 수집품 5가지 분류 : ▲예술품 ▲양탄자·골동품 ▲금속·보석 ▲우표·동전 ▲주류
- 이 밖에 국세청이 정의하는 '실체가 있는 모든 개인 재산'도 수집가능 물품으로 간주
- 디지털 아트가 수집품 범주에 포함되는지, 혹은 별도의 새로운 범주를 만들어야 하는지도 여전히 논의 중
- NFT 특성에 따른 양상
 - 1) 실체가 없는 무형의 디지털자산,
 - 2) 실물 상품 연관 NFT: NFT는 소유권이나 부동산 증서와 유사 용도
- 암호화폐 세무기업 텍스빗(Tax bit) 정부 책임자 마일스 풀러, "IRS는 기술이 만드는 경제 단위에 세금을 부과하려는 것이 아니라, NFT 자체에 세금을 부과하려는 것이 아니다"
- 저스틴 마카리 뉴욕 공인회계사, "IRS가 NFT의 수집 가치 여부를 판단할 때 지식재산권(IP)을 면밀히 검토할 것"