



## WHAT STEPS SHOULD A FIDUCIARY TAKE WITH RESPECT TO DIGITAL ASSETS?

- Locate computers, smartphones and similar devices, backup and flash drives, and online storage and accounts.
- Identify digital assets, accounts, and information.
- Access them as permitted by law and discussed above.
- Value them for inventory, tax and distribution purposes.
- Protect and preserve them. For example, if the ownership of a domain name is not maintained and expires, the domain is suspended for two months, then put up for auction.
- Retain knowledgeable, technical help.
- Transfer them to the intended beneficiaries.