Digital Asset Tax Advocacy
Bylaws

Article I
Purpose

Digital Asset Tax Advocacy ("**Corporation**") is an Illinois not-for-profit corporation exempt from federal income tax pursuant to Internal Revenue Code §501(c)(4). It is organized and operated for the purposes stated in the Corporation's Articles of Incorporation ("**Purpose**"). If any provision of these Bylaws is inconsistent with the Articles of Incorporation, the Articles of Incorporation control.

Article II
Offices

In the State of Illinois, this Corporation shall maintain a registered office and a registered agent, which business office is identical with the registered office. The Corporation may have other offices within or outside the State of Illinois.

Article III
Members

The Corporation has no members.

Article IV
Board of Directors

Section 4.1. General Powers. The affairs of the Corporation are managed under the direction of the Board of Directors ("**Board**").

Section 4.2. Number. The total number of directors is three. The number of directors may be changed from time to time by amendment of this Section. No decrease in the number of directors has the effect of shortening the term of an incumbent director.

Section 4.3. Qualifications and Director Independence. To be qualified to serve as director, an individual must minimally be: (i) over the age of 18; and (ii) dedicated to advancing the Corporation's Purpose. Directors are not required to be residents of Illinois. In addition, the Board, shall at all times, be composed so that at least two-thirds (2/3) of the directors are independent. For purposes of these Bylaws, the term "independent" has the same meaning as the term "independent voting member of governing body" as defined in the Instructions for Internal Revenue Service Form 990, as such instructions may be amended from time to time. If at any time the Board does not satisfy the foregoing independence requirement, the Board shall take prompt action to restore compliance as soon as reasonably practicable.

Section 4.4. Classes and Terms. The directors are divided into three classes, with each class composed of approximately the same number of directors. The terms of the three director classes are staggered so that approximately one-third of the directors are elected annually. Except as otherwise provided in these Bylaws, each director holds office for a three-year term. Except as otherwise provided in these Bylaws, a director's term commences at the Corporation's annual meeting at which the director is elected and continues until the director's resignation, removal, death, or until the director's term expires and the director's successor is elected and qualified. Any newly created directorship or any decrease in directorships must be apportioned among the classes to make the sizes of the classes as nearly equal as possible.

The Board may assign the initial directors to classes and establish initial shortened terms by resolution so that, as nearly as practicable, the term of one class expires at each annual meeting and successor directors thereafter serve three-year terms.

Section 4.5. Nominations and Elections. Prior to each director election, the Board shall seek, qualify, and nominate candidates to serve as directors as provided in Article VIII. Director elections should occur no later than the Annual Meeting (defined below). If a director election does not occur by the Annual Meeting, the election must be held as soon thereafter as possible.

Section 4.6. Resignation and Removal of Directors. A director may resign at any time upon written notice to the Board, the President, or the Secretary. A resignation is effective when the notice is delivered unless the notice specifies a future date. Subject to the Illinois General Not For Profit Corporation Act of 1986, the Articles of Incorporation, and these Bylaws, a director may be removed with or without cause, as specified by statute. A director who fails to participate in three consecutive Board meetings, without the Board's approval, is deemed to have tendered the director's resignation effective upon the Board's acceptance or, if the Board so determines, upon the Secretary's written confirmation that the condition has occurred.

Section 4.7. Vacancies. Any vacancy occurring on the Board and any directorship to be filled by reason of an increase in the number of directors must be nominated by the Board and filled by the Board unless the Articles of Incorporation or these Bylaws provide that a vacancy or a directorship so created is to be filled in some other manner, in which case that provision controls. A director elected to fill a vacancy is elected for the unexpired term of the director's predecessor. Except as otherwise provided in these Bylaws, the initial term of a director elected to fill a new director position is as specified in the resolution establishing the new director position and thereafter the term is three years.

Section 4.8. Annual and Regular Meetings. The Board shall meet at least quarterly. The regular quarterly meeting held during the Corporation's last fiscal quarter is the Corporation's annual meeting ("**Annual Meeting**"). Annually, the Board shall specify the exact date, time, and place, if any, of each regular quarterly meeting. The Board may provide by resolution the date, time, and place for the holding of additional regular meetings of the Board.

Section 4.9. Special Meetings. Special meetings of the Board may be called by, or at the request of, any officer or any two directors. All special meetings of the Board must be held in Cook County, Illinois, unless the Board approves an alternate location for special meetings of the Board.

Section 4.10. Notice. Notice of any regular or special meeting of the Board must be delivered at least 48 hours in advance of the meeting. The notice must include: (i) a meeting agenda; (ii) specify the date, time, and place of the meeting, if any; and (iii) designate the Remote Communications System (defined below) to be used for the meeting and how a director accesses and uses the Remote Communications System to participate in the meeting. Despite the foregoing, notice of a special meeting to remove a director must be delivered to all directors then in office at least 20 days prior to the meeting.

Section 4.11. Quorum. A majority (51%) of the directors then in office constitute a quorum for the transaction of business at any meeting of the Board, provided that if less than a majority of the directors then in office are present at the meeting, a majority of the directors present may adjourn the meeting.

Section 4.12. Manner of Acting. The act of a majority of the directors present at a meeting at which a quorum is present is the act of the Board, unless the act of a greater number is required by statute, these Bylaws, or the

Articles of Incorporation. No director may act by proxy on any matter.

Section 4.13. Telephonic or Electronic Meeting Participation. A director is entitled to participate in and act at any meeting of the Board using a conference telephone or other electronic communications system by means of which all persons participating in the meeting can communicate with each other ("**Remote Communications System**"). For each regular or special Board meeting, the Board shall designate the Remote Communications System to be used for the meeting and how a director accesses and uses the Remote Communications System to participate in the meeting. Participation in a meeting pursuant to this Section constitutes presence in person at that meeting.

Section 4.14. Informal Action by Directors. The authority of the Board may be exercised without a meeting if a written consent stating the action taken is signed by all of the directors entitled to vote. The consent must be evidenced by one or more written approvals, each of which states the action taken and provides a written record of approval. All the approvals evidencing the consent must be delivered to the Secretary to be filed in the Corporation's records. The action taken is effective when all the directors approve the consent unless the consent specifies a different effective date.

Section 4.15. Presumption of Assent. A director present at a meeting of the Board at which action on any Corporation matter is taken is conclusively presumed to have assented to the action taken, unless: (i) the director's dissent is entered in the minutes of the meeting; (ii) the director files the director's written dissent to the action with the person acting as the meeting secretary before the adjournment thereof; or (iii) the director forwards a dissent by registered or certified mail to the Corporation's Secretary immediately after the adjournment of the meeting. The right to dissent does not apply to a director who votes in favor of the action.

Section 4.16. Compensation. Directors are volunteers. Accordingly, the Corporation shall not compensate directors for their services as directors of the Corporation. However, by resolution of the Board, directors may be paid their reasonable expenses, if any, of attendance at each Board meeting.

Article V
Officers

Section 5.1. Officers. The officers of the Corporation are a President, a Secretary, and a Treasurer (collectively, "**officers**"). An individual may not hold more than one office at a time.

Section 5.2. Qualifications. Only directors may serve as officers.

Section 5.3. Election and Term of Office. Officers are elected annually by the Board. Prior to each officer election, the Board shall seek, qualify, and nominate candidates to serve as officers as provided in Article VIII. Officer elections should occur no later than the Annual Meeting. If the officer election does not occur by the Annual Meeting, the election must be held as soon thereafter as possible. Each officer holds office until the officer's successor is duly elected and qualified, until the officer's death, or until the officer resigns or is removed in the manner hereinafter provided. Election of an officer does not create any contract rights.

Section 5.4. Resignation. An officer may resign by delivering written notice to the President or Secretary. A resignation is effective when the notice is delivered unless the notice specifies a later effective date. If a resignation is made effective at a later date, the Board may identify a successor, provided the successor does not take office until the effective date.

Section 5.5. Removal. The Board may remove an officer whenever, in its judgment, the best interests of the Corporation are served thereby. If an individual serving as an officer ceases to be a director, the individual automatically ceases to be an officer.

Section 5.6. Vacancies. Vacancies or new offices created may be filled at any meeting of the Board. The Board shall elect officers from nominations made by the Board. An officer elected to fill a vacancy is elected for the unexpired term of the officer's predecessor. An officer elected to a newly created office is elected to a term ending at the next Annual Meeting of the Corporation upon the election and qualification of the officer's successor.

Section 5.7. President. The President shall: (i) preside at all meetings of the Board; (ii) subject to the direction and control of the Board, have the general powers and duties of supervision and management of the Corporation which usually pertain to the office of president; (iii) keep the Board fully informed of the Corporation's activities; and (iv) perform such other duties as may be assigned by the Board. Except in those instances in which the authority to execute is expressly delegated to another officer or agent of the Corporation (or a different mode of execution is expressly prescribed by the Board or these Bylaws) the President may execute for the Corporation any contracts, deeds, mortgages, bonds, and other instruments that the Board has authorized to be executed, and either individually or with the Secretary, or any other officer or agent thereunto authorized by the Board, according to the requirements of the form of the instrument. The President may vote all securities that the Corporation is entitled to vote except as, and to the extent, such authority is vested in a different officer or agent of the Corporation by the Board.

Section 5.8. Treasurer. The Treasurer shall: (i) have the care and custody of all the funds and securities of the Corporation; (ii) keep full and accurate accounts of all monies received and paid by the Corporation; (iii) exhibit at all reasonable times the Corporation's books of account and records to any of the directors of the Corporation upon request; (iv) when required by the Board, render a detailed statement to the Board of the condition of the finances of the Corporation; (v) if required by the Board, give a bond for the faithful discharge of the Treasurer's duties in such sum and with such surety or sureties as the Board determines; and (vi) perform such other duties as usually pertain to the Treasurer's office or as assigned by the Board.

Section 5.9. Secretary. The Secretary shall: (i) ensure minutes of the meetings of the Board and all committees (defined below) are kept and recorded in one or more books provided for that purpose or as otherwise specified by the Board; (ii) ensure that all notices are duly given in accordance with the provisions of these Bylaws or as required by law; (iii) ensure the Corporation's corporate records are securely maintained at the Corporation's principal business office; (iv) ensure the Corporation maintains a complete and current list of the Corporation's directors, officers, committee members and chairs, and other volunteer leaders, including the name, mailing address, email address, and telephone number provided by each; and (v) perform such other duties as may be assigned to the Secretary by the Board.

Section 5.10. Compensation. The officers are volunteers. Accordingly, the Corporation shall not compensate officers for their services as officers. However, by resolution of the Board, officers may be paid their expenses, if any, of attendance at each meeting of the Board.

Article VI
Staff

Section 6.1 Employees and Contractors. Consistent with the general power of the Board to oversee the affairs of the Corporation, the Board may retain, or delegate the authority to retain, employees and contractors as necessary to advance the Corporation's Purpose. Reasonable compensation may be paid by the Corporation for services rendered by employees and contractors in furtherance of the Corporation's Purpose.

Article VII
Committees

Section 7.1. Management Committees. The Board, by resolution, may designate one or more "**Management Committees**," each of which must consist of two or more directors and such other persons as the Board designates, provided that a majority of each Management Committee's members are directors, and provided a director serves as the Management Committee chair.

Section 7.2. Authority of Management Committees; Prohibited Acts. Each Management Committee has and exercises the authority of the Board in the management of the Corporation as provided in these Bylaws or the resolution establishing the Management Committee and any charter, guidelines, or rules adopted by the Board for the Management Committee. However, no Management Committee has the power or authority to:

(i) Adopt a plan for the distribution of the assets of the Corporation, or for dissolution;

(ii) Fill vacancies on the Board or any of the Corporation's Management Committees or Advisory Committees (defined below);

(iii) Elect, appoint, or remove any officer or director or member of any Management Committee or Advisory Committee, or fix the compensation of any member of a Management Committee or Advisory Committee;

(iv) Adopt, amend, or repeal the Bylaws or the Articles of Incorporation;

(v) Adopt a plan of merger or adopt a plan of consolidation with another corporation, or authorize the sale, lease, exchange, or mortgage of all or substantially all the property or assets of the Corporation; or

(vi) Amend, alter, repeal, or act inconsistent with any resolution or action of the Board when the resolution or action of the Board provides by its terms that it may not be amended, altered, or repealed by action of a Management Committee.

The designation of a Management Committee and the delegation thereto of authority does not operate to relieve the Board, or any individual director, of any responsibility imposed on the Board or the director by law.

Section 7.3. Advisory Committees. Advisory committees, task forces, and other bodies not having and exercising the authority of the Board (collectively, "**Advisory Committees**") may be created by the Board and consist of the persons designated by the Board. The Board shall determine whether, if at all, an Advisory Committee must have directors as members. An Advisory Committee may not act on behalf of the Corporation or bind it to any actions but may make recommendations to the Board, the officers, or the President.

Section 7.4. **"Committee" Defined.** Collectively, Management Committees and Advisory Committees are referred to as "**committees**" in these Bylaws.

Section 7.5. **Composition, Duration, Responsibilities, and Rules.** Except as otherwise provided in these Bylaws, the Board shall designate in the resolution establishing a committee, the committee's composition, including the committee's size, the committee's duration, and the committee's responsibilities. The Board may adopt additional rules for a committee as it deems appropriate. Each committee may adopt rules for its own governance consistent with the law, the Articles of Incorporation, these Bylaws, the resolution establishing the committee, and any rules adopted by the Board for the committee.

Section 7.6. **Committee Chair.** Except as otherwise provided in these Bylaws or the resolution establishing a committee, the Board shall appoint a chair for each committee. A committee's chair shall: (i) ensure an agenda is prepared in advance for each committee meeting; (ii) ensure notice of each committee meeting, including the meeting agenda, are duly given in accordance with the provisions of these Bylaws; (iii) preside at each committee meeting; (iv) ensure minutes of each committee meeting are kept, reviewed, approved, and provided to the Corporation; (v) ensure the committee provides reports to the Board as required by these Bylaws or otherwise by the Board; and (vi) perform such other duties as from time to time may be assigned to the committee chair by the Board. If a committee's chair is absent from a committee meeting, the committee shall appoint a committee member to serve as acting chair of the committee for that meeting.

Section 7.7. **Committee Member and Chair Nominations and Elections.** Except as otherwise provided in these Bylaws or the resolutions establishing a committee**,** committee members and chairs are elected annually by the Board. Prior to each committee member and chair election, the Board shall seek, qualify, and nominate candidates to serve as committee members and chairs as provided in Article VIII. Committee member and chair elections should occur no later than the Annual Meeting. If the committee member and chair elections do not occur by the Annual Meeting, the election must be held as soon thereafter as possible. Each committee member and chair holds office until the committee member's or chair's successor is duly elected and qualified, until the committee member's or chair's death, until the committee member or chair resigns or is removed in the manner hereinafter provided.

Section 7.8. **Resignation and Removal.** A committee member or committee chair may resign by delivering written notice to the Corporation's President or Secretary. A resignation is effective when the notice is delivered unless the notice specifies a later effective date. The Board may remove a committee member or committee chair whenever, in its judgment, the best interests of the Corporation are served thereby.

Section 7.9. **Vacancies.** Vacancies in the membership of any committee may only be filled by the Board.

Section 7.10. **Meetings.** A committee shall meet as frequently as required by these Bylaws or the resolution establishing the committee, any rules adopted by the Board for the committee, or any rules adopted by the committee. The Board or the committee may provide by resolution the date, time, and place for the holding of regular committee meetings. Special meetings of a committee may be called by the Board, the President, the committee chair, or a majority of the committee's members.

Section 7.11. **Notice.** Notice of any committee meeting must be delivered at least 48 hours in advance of the meeting to the President, the Secretary, and the committee members. The notice must include: (i) a meeting agenda; (ii) the date, time, and place of the meeting; and (iii) identify the Remote Communications System to be used for the committee meeting and how a committee member accesses and uses the Remote Communications

System to participate in the meeting.

Section 7.12. Quorum. A majority (51%) of a committee constitutes a quorum, unless otherwise provided in these Bylaws or the resolution of the Board designating the committee.

Section 7.13. Manner of Acting. The act of a majority of the members of a committee present at a meeting at which a quorum is present is the act of the committee unless otherwise provided in these Bylaws or the resolution of the Board designating the committee. No committee member may vote by proxy.

Section 7.14. Telephonic or Electronic Meeting Participation. Committee members are entitled to participate in a committee meeting through a Remote Communications System designated by the Board. Participation in a meeting pursuant to this subsection constitutes presence in person at that meeting.

Section 7.15. Presumption of Assent. A committee member present at a meeting of the committee at which action on any matter is taken is conclusively presumed to have assented to the action taken unless: (i) the individual's dissent is entered in the minutes of the meeting; (ii) the individual files a written dissent to the action with the individual acting as the meeting secretary before the adjournment thereof; or (iii) the individual forwards a dissent by registered or certified mail to the Corporation's Secretary promptly after the adjournment of the meeting. The right to dissent does not apply to a committee member who voted in favor of the action.

Section 7.16. Minutes. The committee chair shall ensure that draft minutes of each committee meeting are prepared and distributed to each committee member in advance of the subsequent committee meeting. The committee shall review; if necessary, revise; and approve the draft minutes at the subsequent committee meeting. The committee chair shall ensure copies of approved committee minutes are provided to the Corporation's Secretary.

Section 7.17. Informal Action. Except as otherwise provided in the resolution establishing a committee, the authority of a committee may be exercised without a meeting if a written consent, stating the action taken, is signed by all committee members entitled to vote on the action.

Section 7.18. Compensation. Committee members and chairs are volunteers. Accordingly, the Corporation shall not compensate committee members or chairs for their services as committee members or chairs.

Section 7.19. Authority of the Board. The Board may dissolve, reconstitute, alter, remove a member or chair, or take any other action regarding a committee which the Board, in its discretion, determines to be in the Corporation's best interest.

Article VIII
Nominations and Elections

Section 8.1. General. Prior to each director, officer, committee member, and committee chair election, the Board shall recruit, qualify, and nominate candidates to serve as directors, officers, committee members, and committee chairs. In making each nomination, the Board shall seek individuals with the diverse backgrounds, education, training, experience, and skills necessary to effectively advance the Corporation's Purpose. The Board shall: (i) confirm the qualifications of any potential nominee; (ii) ensure the potential nominee has copies of the Corporation's governing documents, including the Corporation's Articles of Incorporation, Bylaws, Conflict of Interest Policy, Whistleblower Policy, Record Retention and Destruction Policy, and Disqualified Person Compensation Policy; (iii) ensure the potential nominee has a general understanding of the Corporation's Purpose, strategic plan, if any, goals, budget, and activities; (iv) inform the potential nominee of the responsibilities of the position for which the individual may be nominated; and (v) prior to nominating an individual, obtain from the individual a signed acknowledgement stating: (a) the nominee has reviewed and understands the position's responsibilities; (b) the nominee is qualified and willing to serve in that position; (c) the nominee will, if elected, perform to the best of the nominee's abilities the position's responsibilities; (d) the nominee has reviewed and understands the Corporation's governing documents, including the Corporation's Articles of Incorporation, Bylaws, Conflict of Interest Policy, Whistleblower Policy, Record Retention and Destruction Policy, and Disqualified Person Compensation Policy, and shall abide by the same; (e) the nominee shall complete and return to the Corporation the Annual Conflict of Interest Disclosure Statement by the due date established by the Board; and (f) if nominated as a director, the nominee acknowledges that failure to participate in three consecutive Board meetings without the Board's approval constitutes a tendered resignation as provided in Section 4.6, and, if nominated as a committee member or committee chair, the nominee acknowledges that failure to participate in three consecutive meetings of the applicable committee without the Board's approval constitutes a tendered resignation from the applicable committee position effective upon the Board's acceptance or, if the Board so determines, upon the Secretary's written confirmation that the condition has occurred. At the Corporation's Annual Meeting, the Board shall elect qualified nominees to fill the director, officer, committee member, and committee chair positions whose terms expire at that meeting.

Section 8.2. Director Nominations. Without limiting the foregoing, with respect to directors, the Board shall nominate individuals who, if elected, result in a Board composition in which at least two-thirds (2/3) of the directors are independent.

Section 8.3. Treasurer Nominations. Without limiting the foregoing, the Board shall nominate individuals for Treasurer who are independent and have a basic understanding of finance, budgeting, accounting, internal controls, investments, and are able to read and understand financial statements.

Article IX
Financial Matters

Section 9.1. Contracts. The Board may, by resolution, authorize any officer or agent of the Corporation, in addition to the officers and agents so authorized by these Bylaws, to enter into any contract or execute and deliver any instrument in the name of and on behalf of the Corporation and such authority may be general or confined to specific instances.

Section 9.2. Checks, Drafts, Etc. All checks, drafts, or other orders for the payment of money, notes, or other evidences of indebtedness issued in the name of the Corporation, must be signed by the officer(s) or agent(s) of the Corporation and in the manner specified in these Bylaws or as determined by resolution of the Board.

Section 9.3. Deposits. All funds of the Corporation must be deposited to the credit of the Corporation in the banks, trust companies, or other depositories designated by the Board.

Section 9.4. Loans. Loans from the Corporation to any individual or entity are prohibited.

Section 9.5. Strategic Plan. The Board shall endeavor to adopt a strategic plan designed to advance the Corporation's Purpose. The Board shall endeavor to review and update the Corporation's strategic plan at least once every three years.

Section 9.6. Budget. The Board shall adopt a budget in advance of each fiscal year. The affairs of the Corporation must be conducted in accordance with the Corporation's annual budget as approved or amended by the Board. The Board shall monitor actual performance against the budget.

Section 9.7. Independent Audit, Compilation, or Review. The Corporation shall have an annual independent audit, compilation, or review as required by applicable law or the Board.

Section 9.8. Annual Returns. Annually, each director shall be provided with a copy of, and the Board shall review, the Corporation's annual Internal Revenue Service Form 990, Return of Organization Exempt from Income Tax, before it is filed with the Internal Revenue Service.

Section 9.9. Financial Policies. The Corporation shall endeavor to adopt financial policies and procedures that include: (i) prudent financial controls; (ii) approval authority for expenditures, contracts, reimbursements, and disbursements; (iii) documentation requirements for receipts, invoices, reimbursements, and deposits; (iv) controls for credit cards, debit cards, electronic payments, and online banking access; (v) dual-approval or dual-signature requirements for transactions above thresholds established by the Board; (vi) segregation of duties to the extent reasonably practicable; and (vii) maintenance of the Corporation’s financial books and records in accordance with generally accepted accounting principles.

Article X
Miscellaneous Provisions

Section 10.1. Annual Orientation. Annually, the Corporation shall provide a director, officer, committee member, and committee chair orientation covering: (i) the Corporation’s Purpose; (ii) the Corporation’s governing documents; (iii) the Corporation’s structure; (iv) the roles, duties, and responsibilities of directors, officers, committees, and committee chairs; (v) the Corporation’s policies referenced in Section 10.2; (vi) the Corporation’s strategic plan, if any, goals, and activities; and (vii) the Corporation’s budget, budgeting process, and finances.

Section 10.2. Certain Policies. The Corporation shall adopt, implement, and review every three years: (i) a conflict of interest policy; (ii) a record retention and destruction policy; (iii) a disqualified person compensation policy; (iv) a whistleblower policy; (v) an investment policy; (vi) a board-designated operating reserve policy; (vii) an insurance review policy; (viii) a public disclosure policy; (ix) a financial policy; (x) a joint venture policy; (xi) an advocacy, public policy, and legislative activities policy; (xii) an affiliated-organization separateness and cost-sharing policy; and (xiii) a corporate and tax-exempt registration and reporting compliance policy.

Section 10.3. Books and Records. The Corporation shall keep correct and complete books and records of account. The Corporation shall also keep contemporaneous minutes of the proceedings of its Board and any committees. The Corporation shall keep at its registered or principal office a record giving the name, mailing address, telephone number, and email address of the Corporation’s directors, officers, committee members and chairs, and other volunteer leaders.

Section 10.4. Compliance with Applicable Law. The Corporation shall comply with all applicable United States local, state, and federal laws and regulations.

Article XI
Fiscal Year

The Corporation’s fiscal year ends on December 31.

Article XII
Seal

The Corporation does not have a corporate seal.

Article XIII
Electronic Means, Delivered, and Waiver

Section 13.1. Electronic Means. A notice or action required to be in writing by the Illinois General Not-for-profit Corporation Act, the Articles of Incorporation, or these Bylaws may be in an electronic form and transmitted or delivered by electronic means, including email. A notice or action transmitted by the Corporation by electronic means is delivered as of the date and time it is transmitted by the Corporation to the email address, facsimile number, or other electronic contact information for an individual appearing on the records of the Corporation. A notice or action transmitted to the Corporation by electronic means is delivered as of the date and time it is actually received by the Corporation.

Section 13.2. "Delivered" Defined. Any notice required under the provisions of the Illinois General Not-for-profit Corporation Act, the Articles of Incorporation, or these Bylaws is deemed "delivered" when it is: (i) transferred or presented to an individual in person; (ii) deposited in the United States mail addressed to the individual at the individual's address as it appears on the records of the Corporation, with sufficient first-class postage prepaid thereon; or (iii) in the case of an electronic notice as specified in Section 13.1.

Section 13.3. Waiver. Whenever any notice is required to be given under the provisions of the Illinois General Not-for-profit Corporation Act, the Articles of Incorporation, or these Bylaws, a waiver thereof in writing, signed by the individual entitled to the notice, whether before or after the time stated therein, is deemed equivalent to the giving of the notice. Attendance at any meeting constitutes waiver of notice thereof unless the individual at the meeting objects to the holding of the meeting because proper notice was not given.

Article XIV
Parliamentary Procedure

The conduct of meetings is governed by Robert's Rules of Order as most recently revised. If there is a conflict between Robert's Rules of Order and these Bylaws, these Bylaws govern.

Article XV
Indemnification

Section 15.1. Indemnifications in actions other than by or in the right of the Corporation. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action, suit, or proceeding, whether civil, criminal, administrative, or investigative (other than an action by or in the right of the Corporation) by reason of the fact that the person is or was a director, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses (including attorneys' fees), judgments, fines, and amounts paid in settlement actually and reasonably incurred by such person in connection with such action, suit, or proceeding, if such person acted in good faith and in a manner the person reasonably believed to be in, or not opposed to, the best interests of the Corporation and, with respect to any criminal action or proceeding, had no reasonable cause to believe the person's conduct was unlawful. The termination of any action, suit, or proceeding by judgment, order, settlement, or conviction or upon a plea of nolo contendere or its equivalent does not, of itself, create a presumption that the person did not act in good faith and in a manner the person reasonably believed to be in or not opposed to the best interests of the Corporation or, with respect to any criminal action or proceeding, that the person had reasonable cause to believe that the person's conduct was unlawful.

Section 15.2. Indemnification in actions by or in the right of the Corporation. The Corporation may indemnify any person who was or is a party or is threatened to be made a party to any threatened, pending, or completed action or suit by or in the right of the Corporation to procure a judgment in its favor by reason of the fact that the person is or was a director, officer, employee, or agent of the Corporation, or is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection with the defense or settlement of the action or suit, if the person acted in good faith and in a manner the person reasonably believed to be in, or not opposed to, the best interests of the Corporation, provided that no indemnification may be made in respect of any claim, issue, or matter as to which the person is adjudged to be liable for negligence or misconduct in the performance of the person's duty to the Corporation, unless, and only to the extent that the court in which the action or suit was brought determines upon application that, despite the adjudication of liability, but in view of all the circumstances of the case, the person is fairly and reasonably entitled to indemnity for the expenses as the court deems proper.

Section 15.3. Payment of Expenses. To the extent that a present or former director, officer, employee, or agent of the Corporation has been successful, on the merits or otherwise, in the defense of any action, suit, or proceeding referred to in Sections 15.1 and 15.2 of this Article, or in defense of any claim, issue, or matter therein, the person shall be indemnified against expenses (including attorneys' fees) actually and reasonably incurred by the person in connection therewith, if the person acted in good faith and in a manner he or she reasonably believed to be in, or not opposed to, the best interests of the Corporation.

Section 15.4. Determination of Conduct. Any indemnification under Sections 15.1, 15.2, and 15.3 (unless ordered by a court) shall be made by the Corporation only as authorized in the specific case, upon a determination that indemnification of the present or former director, officer, employee, or agent is proper in the circumstances because the person has met the applicable standard of conduct set forth in Sections 15.1, 15.2, or 15.3. The determination must be made with respect to a person who is a director or officer at the time of the determination: (i) by the majority vote of the directors who are not parties to the action, suit, or proceeding, even though less than a quorum; (ii) by a committee of the directors designated by a majority vote of the directors, even though less than a quorum; or (iii) if there are no such directors, or if the directors so direct, by independent legal counsel in a written opinion.

Section 15.5. Payment of Expenses in Advance. Expenses (including attorneys' fees) incurred by an officer or director in defending a civil or criminal action, suit, or proceeding shall be paid by the Corporation in advance of the final disposition of the action, suit, or proceeding, as authorized by the Board in the specific case, upon receipt of an undertaking by or on behalf of the director or officer to repay the amount, unless it is ultimately determined that the person is entitled to be indemnified by the Corporation as authorized in this Article. The expenses (including attorneys' fees) incurred by former directors or officers, or other employees and agents of the Corporation or be persons serving at the request of the Corporation as directors, officers, employees or agents of another corporation, partnership, joint venture, trust, or other enterprise may be paid on such terms and conditions, if any, as the Corporation deems appropriate.

Section 15.6. Indemnification not Exclusive. The indemnification provided by this Article is not exclusive of any other rights to which those seeking indemnification may be entitled under any bylaw, agreement, vote of disinterested directors, or otherwise, both as to action in the person's official capacity and as to action in another capacity while holding the office. A right to indemnification or to advancement of expenses arising under a provision of the Articles of Incorporation or a Bylaw provision is not eliminated or impaired by an amendment to such provision after the occurrence of the act or omission that is the subject of the civil, criminal, administrative or investigative action, suit or proceeding for which indemnification or advancement of expenses is sought, unless the provision in effect at the time of such act or omission explicitly authorizes such elimination or impairment after the act or omission has occurred.

Section 15.7. Insurance. The Corporation shall purchase and maintain insurance on behalf of any person who is or was a director, officer, employee, or agent of the Corporation, or who is or was serving at the request of the Corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, against any liability asserted against such person and incurred by the person in any such capacity, or arising out of the person's status as such, whether or not the Corporation would have the power to indemnify the person against the liability under the provisions of this Article.

Section 15.8. References to "corporation" or "Corporation." For purposes of this Article, references to a "corporation" or the "Corporation" include, in addition to the surviving corporation, any merging corporation (including any corporation having merged with a merging corporation) absorbed in a merger that, if its separate existence had continued, would have had the power and authority to indemnify its directors, officers, employees, or agents, so that any person who was a director, officer, employee, or agent of the merging corporation, or was serving at the request of the merging corporation as a director, officer, employee, or agent of another corporation, partnership, joint venture, trust, or other enterprise, stands in the same position under the provisions of this Article with respect to the surviving corporation as the person would have with respect to such merging corporation if its separate existence had continued.

Section 15.9. Other References. For purposes of this Article, references to "other enterprises" include employee benefit plans; references to fines include any excise taxes assessed on a person with respect to an employee benefit plan; and references to "serving at the request of the Corporation" includes any service as a director, officer, employee, or agent of the Corporation that imposes duties on or involves services by the director, officer, employee, or agent with respect to an employee benefit plan, its participants, or beneficiaries. A person who acted in good faith and in a manner the person reasonably believed to be in the best interests of the participants and beneficiaries of an employee benefit plan is deemed to have acted in a manner "not opposed to the best interests of the Corporation" as referred to in this Article.

Article XVI
Amendments

The power to alter, amend, or repeal these Bylaws or adopt new Bylaws is vested in the Board. Such action may be taken at a regular or special meeting for which written notice of the purpose is given. The Bylaws may contain provisions for the regulation and management of the affairs of the Corporation consistent with applicable law and the Articles of Incorporation.

Approved: June 3, 2026

Digital Asset Tax Advocacy
Bylaws Certificate

The undersigned certifies that the undersigned is the Secretary of Digital Asset Tax Advocacy ("**Corporation**"), an Illinois not-for-profit Corporation, and that, as such, the undersigned is authorized to execute this certificate on behalf of the Corporation, and further certifies that the foregoing Bylaws, consisting of 13 pages, including this page, constitute the Bylaws of the Corporation as of this date, duly adopted by the Board of Directors of the Corporation on June 3, 2026.

Constantine Economides

Secretary

2026-07-07

Date