Form **1024-A**

(Rev. January 2021)

Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form1024A for instructions and the latest information.

OMB No. 1545-0047

Note: *If exempt status is approved, this application will be open for public inspection.*

Use the "?" buttons throughout this form for help in completing this application. For additional help, call IRS Exempt Organizations Customer Account Services toll-free at 877-829-5500.

If you cannot complete required responses within the textbox limits throughout this form, upload your additional narratives with the other required documents.

A request for a determination under section 501(c)(4) is optional. See instructions for additional information.

Part I Identification of Applicant

1 Full Name of Organization (exactly as it appears in your organizing document)

DIGITAL ASSET TAX ADVOCACY

2 Care of Name (if applicable)

3 Mailing Address (number, street and room/suite)	**4** City	**5** Country
4709 GOLF ROAD SUITE 1100	SKOKIE	United States

6 State	**7** Zip Code + 4	**8** Foreign Province (or State)	**9** Foreign Postal Code
Illinois	60076		

10 Employer Identification Number	**11** Month Tax Year Ends	**12** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative)
42-3452025	DECEMBER	SCOTT FINTZEN

13 Contact Telephone Number	**14** Fax Number (optional)	**15** User Fee Submitted
[redacted]	[redacted]	$600.00

16 Organization's Website (if available):

17 List the names, titles, and mailing addresses of your officers, directors, and/or trustees.

First Name: ANDREW	Last Name: GORDON	Title: DIRECTOR/PRESIDENT
Mailing Address: 4709 GOLF ROAD SUITE 1100	City: SKOKIE	
State (or Province): ILLINOIS	Zip Code (or Foreign Postal Code): 60076	
First Name: JERAD	Last Name: CLOUGH	Title: DIRECTOR/SECRETARY
Mailing Address: [redacted]	City: [redacted]	
State (or Province): MINNESOTA	Zip Code (or Foreign Postal Code): [redacted]	
First Name: CONSTANTINE	Last Name: ECONOMIDES	Title: DIRECTOR/TREASURER
Mailing Address: [redacted]	City: [redacted]	
State (or Province): MASSACHUSETTS	Zip Code (or Foreign Postal Code): [redacted]	
First Name:	Last Name:	Title:
Mailing Address:	City:	
State (or Province):	Zip Code (or Foreign Postal Code):	
First Name:	Last Name:	Title:
Mailing Address:	City:	
State (or Province):	Zip Code (or Foreign Postal Code):	

☐ Check here to add more officers, directors, and/or trustees.

Part II Organizational Structure

1 You must be a corporation, limited liability company (LLC), unincorporated association, or trust to be tax exempt.

Select your type of organization.

- [x] Corporation

At the end of this form, you must upload a copy of your articles of incorporation (and any amendments) that shows proof of filing with the appropriate state agency.

- [ ] Limited Liability Company (LLC)

At the end of this form, you must upload a copy of your articles of organization (and any amendments) that shows proof of filing with the appropriate state agency. Also, if you adopted an operating agreement, upload a copy, along with any amendments.

- [ ] Unincorporated Association

At the end of this form, you must upload a copy of your articles of association, constitution, or other similar organizing document that is dated and includes at least two signatures. Include signed and dated copies of any amendments.

- [ ] Trust

At the end of this form, you must upload a signed and dated copy of your trust agreement. Include signed and dated copies of any amendments.

2 Enter the date you formed. (MM/DD/YYYY) 06/25/2026

3 Select your state (or U.S. territory) of incorporation or other formation. If you were formed under the laws of a foreign country, select Foreign Country. Illinois

4 Have you adopted bylaws? If "Yes," at the end of this form, upload a current copy showing the date of adoption. If "No," explain how you select your officers, directors, or trustees. [x] Yes [ ] No

Part III Your Activities

1 Describe completely and in detail your past, present, and planned activities. Do not refer to or repeat the purposes in your organizing document or speculate about potential future programs. Your narrative description of activities should be thorough and accurate because we determine whether you qualify for 501(c)(4) exempt status based on the information in your application.

For each past, present, or planned activity, include information that answers the following questions:

- What is the activity?
- Who conducts the activity?
- Where is the activity conducted?
- What percentage of your total time is allocated to the activity?
- How is the activity funded (for example, donations, fees, etc.) and what percentage of your overall expenses is allocated to this activity?
- How does the activity further your exempt purposes?

The organization will engage in direct lobbying and advocacy relating to federal tax legislation affecting digital assets, including cryptocurrencies, tokenized assets, blockchain-based financial instruments, and related technologies. Activities include communications with members of Congress and staff, preparation of legislative analyses and advocacy materials, and participation in meetings and policy discussions. These activities will be conducted by officers, directors, employees, and contractors under the supervision of the organization's Board of Directors, in person and online in the United States. Approximately 60 percent of total time and expenses will be allocated to these activities, funded through contributions and other unrestricted general support. These activities further the organization's purposes by promoting improvements in public policy affecting digital assets.

The organization will engage in regulatory and administrative advocacy relating to federal tax regulations and guidance affecting digital assets. Activities include preparing and submitting comment letters, technical analyses, and other written materials and participating in rulemaking processes. The activities will be conducted by officers, directors, employees, and contractors under the supervision of the organization's Board of Directors, in person and online in the United States. Approximately 20 percent of total time and expenses will be allocated to these activities, funded through contributions and other unrestricted general support. These activities further the organization's purposes by supporting the development and administration of effective federal tax rules.

The organization will prepare and publish policy analyses, white papers, and other written materials concerning public policy related to the taxation of digital assets. Materials will be distributed online and through other communication channels and made publicly available. These activities will be conducted by officers, directors, employees, and contractors under the supervision of the organization's Board of Directors, in the United States. Approximately 15 percent of total time and expenses will be allocated to these activities, funded through contributions and other unrestricted general support. These activities further the organization's purposes by informing policymakers and the public regarding digital asset tax issues.

The organization will participate in coalition and coordinated advocacy efforts, including joint letters, policy campaigns, and related communications concerning federal legislation and regulatory developments related to the taxation of digital assets. Activities will be conducted by officers, directors, employees, and contractors, under the supervision of the organization's Board of Directors, through meetings and communications with other organizations in the United States. Approximately 5 percent of total time and expenses will be allocated to these activities, funded through contributions and other unrestricted general support. These activities further the organization's purposes by promoting coordinated public policy engagement concerning federal tax issues affecting digital assets.

Part III **Your Activities** *(continued)*

2 Enter the 3-character NTEE Code that best describes your activities. [ ]

Or check here if you want the IRS to select the NTEE Code that best describes your activities. [X]

3 Do you or will you spend any money or time attempting to influence the selection, nomination, election, or appointment of any person to any federal, state, or local public office or to an office in a political organization? If "Yes," explain in detail and list the amounts of money and time you spent or plan to spend in each case. ○ Yes ● No

4 Have you previously received a ruling or determination letter recognizing you (or any predecessor organization) as exempt under section 501(c)(3) which was later revoked by the IRS on the basis that you (or your predecessor) were carrying on propaganda or otherwise attempting to influence legislation or on the basis that you (or your predecessor) engaged in political activity? If "Yes," explain. ○ Yes ● No

5 Are you a successor to another organization? Answer "Yes" if you have taken or will take over the activities of another organization, you took over 25% or more of the fair market value of the net assets of another organization, or you were established upon the conversion of an organization from for-profit to nonprofit status. If "Yes," explain. If "No," continue to Line 6. ○ Yes ● No

5a Are you a successor to a for-profit organization? ○ Yes ○ No

5b List the name, last address, and EIN of your predecessor organization and describe its activities.

Part III **Your Activities** *(continued)*

5c List the owners, partners, principal stockholders, officers, and governing board members of your predecessor organization. Include their names, addresses, and share/interest in the predecessor organization (if for-profit).

5d Explain your relationship with your predecessor organization and why you took over its activities or assets or converted from for-profit to nonprofit status.

5e Do you or will you maintain a working relationship with any of the persons listed in question 5c or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

5f Were any assets transferred, whether by gift or sale, from the predecessor organization to you? If "Yes," provide a list of assets, indicate the value of each asset, explain how the value was determined, and attach an appraisal, if available. For each asset listed, also explain if the transfer was by gift, sale, or combination thereof and describe any restrictions that were placed on the use or sale of the assets. Yes No

Part III **Your Activities** *(continued)*

5g Were any debts or liabilities transferred from the predecessor organization to you? If "Yes," provide a list of the debts or liabilities that were transferred to you, indicating the amount of each, how the amount was determined, and the name of the person to whom the debt or liability is owed. ☐ Yes ☐ No

5h Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 5c or a for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the arrangement(s) including how the lease or rental value was determined. ☐ Yes ☐ No

6 Do you or will you have members? If "Yes," state your membership requirements, your classes of membership, the number of members in each class, and the voting rights or privileges associated with each class. ☐ Yes ☒ No

7 Do you or will you make any distributions of property or surplus funds to shareholders or members? If "Yes," explain. ☐ Yes ☒ No

Part III **Your Activities** *(continued)*

8 Do you or will you make grants, loans, or other distributions to organizations? If "Yes," describe the type and purpose of the grants, loans, or distributions, how you select your recipients including submission requirements (such as grant proposals or application forms), and the criteria you use or will use to select recipients. Also, describe how you ensure the grants, loans, and other distributions are or will be used for their intended purposes (including whether you require periodic or final reports on the use of funds and any procedures you have if you identify that funds are not being used for their intended purposes). Finally, describe the records you keep with respect to grants, loans, or other distributions you make and identify any recipient organizations and any relationships between you and the recipients. If "No," continue to Line 9.

☐ Yes ☒ No

8a Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization, the country and region within each country in which each foreign organization operates, any relationship you have with each foreign organization, and whether the foreign organization accepts contributions earmarked for a specific country or organization (if so, specify which countries or organizations). If "No," continue to Line 9.

☐ Yes ☐ No

8b Do you or will you make pre-grant inquiries about the recipient organization? If "Yes," describe these inquiries, including whether you inquire about the recipient's financial status, its tax-exempt status under the Internal Revenue Code, its ability to accomplish the purpose for which the resources are provided, and other relevant information.

☐ Yes ☐ No

8c Do you or will you use any additional procedures to ensure that your distributions to foreign organizations are used in furtherance of your exempt purposes? If "Yes," describe these procedures, including periodic reporting requirements, auditing grantees, or site visits by your employees or compliance checks by impartial experts, to verify that grant funds are being used appropriately.

☐ Yes ☐ No

Part III **Your Activities** *(continued)*

8d Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. ○ Yes ○ No

8e When you make grants, loans, or other distributions to foreign organizations, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. ○ Yes ○ No

8f Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ○ Yes ○ No

8g Will you acquire from OFAC the appropriate license and registration where necessary? ○ Yes ○ No

9 Do you or will you operate in a foreign country or countries? If "Yes," name each foreign country and region within each country in which you do or will operate and describe your operations in each one. If "No," continue to Line 10. ○ Yes ● No

9a When you conduct activities in foreign countries, will you check the OFAC List of Specially Designated Nationals and Blocked Persons for names of individuals and entities with whom you are dealing to determine if they are included on the list? Describe any other practices you will engage in to ensure that foreign expenditures or grants are not diverted to support terrorism or other non-exempt activities. ○ Yes ○ No

Part III **Your Activities** *(continued)*

9b Will you comply with all United States statutes, executive orders, and regulations that restrict or prohibit U.S. persons from engaging in transactions and dealings with designated countries, entities, or individuals, or otherwise engaging in activities in violation of economic sanctions administered by OFAC? ◯ Yes ◯ No

9c Will you acquire from OFAC the appropriate license and registration where necessary? ◯ Yes ◯ No

10 Are you a homeowners' association? If "Yes," describe the area that your homeowners' association covers. If "No," continue to Line 11. ◯ Yes ◉ No

10a Explain who owns the properties in the area your homeowners' association covers, including common areas, and explain the respective voting rights of each property.

10b Do you or will you own or maintain common areas, streets, sidewalks, or facilities (such as swimming pools, tennis courts, parking, etc.)? If "Yes," describe these areas or facilities. ◯ Yes ◯ No

10c Do you or will you restrict your facilities and common areas from public access and use? If "Yes," describe the restrictions. If "No," explain the extent to which the general public may use your facilities and common areas. ◯ Yes ◯ No

Part III **Your Activities** *(continued)*

10d Do you or will you administer or enforce covenants for preserving your association's property? If "Yes," describe your covenant agreements and policies. ◯ Yes ◯ No

10e Do you or will you provide maintenance services to the exterior of private residences? If "Yes," explain. ◯ Yes ◯ No

11 Are you a local association of employees? If "Yes," state the name and address of each employer whose employees are eligible for membership. ◯ Yes ◉ No

Part IV Compensation and Other Financial Arrangements

1 Do you or will you compensate your officers, directors, trustees, employees, members, or independent contractors? If "No," continue to Line 2.

(●) Yes ( ) No

1a Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? If "No," describe how you set compensation that is reasonable.

(●) Yes ( ) No

1b Do or will you compensate any of your officers, directors, trustees, employees, members, or independent contractors through nonfixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all nonfixed compensation agreements.

( ) Yes (●) No

2 Do you or will you purchase or sell any goods, services, or assets from or to: (i) any of your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any such transactions that you made or intend to make, with whom you make or will make such transactions, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

( ) Yes (●) No

Part IV **Compensation and Other Financial Arrangements** *(continued)*

3 Do you or will you have any leases, contracts, loans, or other agreements with: (i) your officers, directors, or trustees; (ii) any family of any of your officers, directors, or trustees; (iii) any organizations in which any of your officers, directors, or trustees are also officers, directors, or trustees, or in which any individual officer, director, or trustee owns more than a 35% interest; (iv) your highest compensated employees; (v) your highest compensated independent contractors; or (vi) any member of your organization? If "Yes," describe any written or oral arrangements that you made or intend to make, with whom you have or will have such arrangements, how the terms are or will be negotiated at arm's length, and how you determine you pay no more than fair market value or you are paid at least fair market value.

☐ Yes ☒ No

4 Do you or will you be paid for services you perform? If "Yes," describe these services, the income and expenses related to the services, and the benefits these activities provide to the general public.

☐ Yes ☒ No

5 Do you or will you participate in any joint ventures, including partnerships or limited liability companies treated as partnerships, in which you share profits and losses with partners? If "Yes," for each joint venture, state your ownership percentage and your investment in each joint venture, describe the tax status of all other participants, describe the activities of each and how you exercise control over those activities, and describe how each joint venture furthers your exempt purposes.

☐ Yes ☒ No

Part V Financial Data

A. Statement of Revenues and Expenses

Type of revenue	Current tax year	2 prior or succeeding tax years	
	From: 01/01/2026 To: 12/31/2026	From: 01/01/2027 To: 12/31/2027	From: 01/01/2028 To: 12/31/2028
1 Gifts, grants, and contributions received	$200,000.	$240,000.	$288,000.
2 Membership fees received			
3 Gross investment income			
4 Net unrelated business income			
5 Taxes levied for your benefit			
6 Value of services or facilities furnished by a governmental unit without charge (not including the value of services generally furnished to the public without charge)			
7 Any revenue not otherwise classified (provide an itemized list below)			
8 Total of lines 1 through 7	$200,000.	$240,000.	$288,000.
9 Gross receipts from any activity that is related to your exempt purpose (provide an itemized list below)			
10 Total of lines 8 and 9	$200,000.	$240,000.	$288,000.
11 Net gain or loss on sale of capital assets (provide an itemized list below)			
12 Total Revenue	$200,000.	$240,000.	$288,000.
Type of expense	**Current tax year**	**2 prior or succeeding tax years**	
13 Fundraising expenses	$0.	$0.	$0.
14 Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)			
15 Disbursements to or for the benefit of members (provide an itemized list below)			
16 Compensation of officers, directors, and trustees			
17 Other salaries and wages			
18 Interest expense			
19 Occupancy (rent, utilities, etc.)			
20 Depreciation and depletion			
21 Professional fees	$70,000.	$84,000.	$100,800.
22 Any expense not otherwise classified, such as program services (provide an itemized list below)	$7,500.	$14,500.	$16,900.
23 Total Expenses	$77,500.	$98,500.	$117,700.

24 Itemized financial data

Line 23: Please see attached Supplemental Response (Financial Data)

Part V Financial Data *(continued)*

B. Balance Sheet (for your most recently completed tax year)	Year End: 12/31/2026
Assets	
1 Cash	$122,500.
2 Accounts receivable, net	
3 Inventories	
4 Bonds and notes receivable (provide an itemized list below)	
5 Corporate stocks (provide an itemized list below)	
6 Loans receivable (provide an itemized list below)	
7 Other investments (provide an itemized list below)	
8 Depreciable assets (provide an itemized list below)	
9 Land	
10 Other assets (provide an itemized list below)	
11 Total Assets	$122,500.
Liabilities	
12 Accounts payable	$0.
13 Contributions, gifts, grants, etc. payable	
14 Mortgages and notes payable (provide an itemized list below)	
15 Other liabilities (provide an itemized list below)	
16 Total Liabilities	$0.
Fund Balances or Net Assets	
17 Total fund balances or net assets	$122,500.
18 Total Liabilities and Fund Balances or Net Assets	$122,500.

19 Itemized financial data

Part VI Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(4) is effective as of the date of formation if: (1) its purposes and activities prior to the date of the determination letter have been consistent with the requirements for exemption; and (2) it has filed an application for recognition of exemption within 27 months from the end of the month in which it was organized.

An organization that otherwise meets the requirements for tax-exempt status and the issuance of a determination letter that does not meet the requirements for recognition from the date of formation will be recognized from the submission date of its Form 1024-A application.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? If "Yes," continue to Part VII. ☒ Yes ☐ No

2 Are you applying for reinstatement of exemption after being automatically revoked for failure to file required returns or notices for three consecutive years? If "No," continue to Part VII. ☐ Yes ☐ No

2a Revenue Procedure 2014-11, 2014-1 C.B. 411, provides for four procedures for reinstating your tax-exempt status. Select the section of Revenue Procedure 2014-11 under which you want us to consider your reinstatement request.

☐ Section 4. You are seeking retroactive reinstatement under section 4 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 4, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future.

☐ Section 5. You are seeking retroactive reinstatement under section 5 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 5, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in at least one of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

☐ Section 6. You are seeking retroactive reinstatement under section 6 of Revenue Procedure 2014-11. By selecting this line, you attest that you meet the specified requirements of section 6, that you have filed required annual returns, that your failure to file was not intentional, and that you have put in place procedures to file required returns or notices in the future. Describe how you exercised ordinary business care and prudence in determining and attempting to comply with your filing requirements in each of the three years of revocation and the steps you have taken or will take to avoid or mitigate future failures to file timely returns or notices.

☐ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filing this application.

Part VII Annual Filing Requirements

If you fail to file a required information return or notice for three consecutive years, your exempt status will be automatically revoked.

1 Certain organizations are not required to file annual information returns or notices (Form 990, Form 990-EZ, or Form 990-N, e-Postcard). If you are granted tax-exemption, are you claiming to be excused from filing Form 990, Form 990-EZ, or Form 990-N? ◯ Yes ◉ No

If "Yes," are you claiming you are excepted from filing because you are:

◯ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418

◯ Other (describe)

Part VIII Notification Requirement Under Section 506

Most organizations described in section 501(c)(4) are required to notify the IRS that they are operating under section 501(c)(4) within 60 days of formation by filing Form 8976, Notice of Intent to Operate Under Section 501(c)(4). If an organization doesn't submit a timely notification, a penalty will be assessed. Submission of Form 1024-A doesn't satisfy the requirement to provide notice to the IRS.

1 Did you file Form 8976, Notice of Intent to Operate Under Section 501(c)(4), within 60 days of your formation? If "No," explain. ◉ Yes ◯ No

Part IX Signature

☐ I declare under the penalties of perjury that I am authorized to sign this application on behalf of the above organization and that I have examined this application, and to the best of my knowledge it is true, correct, and complete.

(Type name of signer)

07/20/2026

(Type title or authority of signer) (Date)

Upload checklist:

- [x] Organizing document (and any amendments)
- [x] Bylaws, if adopted
- [x] Form 2848, Power of Attorney and Declaration of Representative (if applicable)
- [x] Form 8821, Tax Information Authorization (if applicable)
- [ ] Supplemental responses (if applicable)
- [ ] Expedited handling request (if applicable)

OFFICE OF THE SECRETARY OF STATE

ALEXI GIANNOULIAS-Secretary of State

7538-867-5
JUNE 25, 2026

SCOTT FINTZEN
[redacted]T
GENEVA, IL 60174

RE DIGITAL ASSET TAX ADVOCACY

Dear Sir or Madam:

Congratulations! We're pleased to inform you that your application to transact business has been approved, and your Not-For-Profit Corporation (NFP) has been recorded with the Illinois Secretary of State's office.

Please Note:

1. NFPs must file an annual report prior to the first day of the anniversary month each year. An annual report will be mailed, to the registered agent within 60 days prior to the due date.
2. Charitable NFPs must also register with the Office of the Attorney General.
3. NFPs must apply for Federal Tax and County Property Tax exemptions through the Federal Internal Revenue Service (IRS) or the county where the real estate is located, respectively.

Online Assistance for your business:
Visit www. ilsos.gov to:

- o File your annual report online
- o Check the |status| of your company
- o Access publications, forms and other services
- o Purchase a Certificate of Good Standing

Please do not hesitate to contact my Business Service Department if you have any questions or need further assistance.

Alexi Giannoulias
Illinois Secretary of State
Department of Business Services-Corporation Division 1-800-252-8980

FORM **NFP 102.10** (rev. Dec. 2003)
ARTICLES OF INCORPORATION
General Not For Profit Corporation Act

Secretary of State
Department of Business Services
501 S. Second St., Rm. 350
Springfield, IL 62756
217-782-9522
ilsos.gov

Make payment in the form of a cashier's check, certified check, money order, or Illinois attorney's or C.P.A.'s check payable to Secretary of State.

FILED

JUN 25 2026

ALEXI GIANNOULIAS
SECRETARY OF STATE

File # 7538-8675 Filing Fee: $50 Approved: RG

---- Submit in duplicate ---- Type or print clearly in black ink ---- Do not write above this line ----

Article 1.
Corporate Name: Digital Asset Tax Advocacy

Article 2.
Name and Address of Registered Agent and Registered Office in Illinois:

Registered Agent: Scott S. Fintzen
First Name Middle Name Last Name

Registered Office: [redacted]eet
Number Street Suite # (P.O. Box alone is unacceptable)

Geneva, IL 60174 Kane 045
City ZIP Code County

Article 3.
The first Board of Directors shall be 3 (Not less than three) in number, their names and addresses being as follows.

Director Name	Street Address	City	State	ZIP Code
Andrew Gordon 4709 Golf Road, Suite 1100 Skokie, Illinois 60076				
Jerad Clough [redacted]s Dr., S.[redacted]r, Minnesota [redacted]5				
Constantine Economides [redacted]al Street, [redacted]0, [redacted]n, Massachusetts [redacted]0				

Article 4.
Purpose(s) for which the Corporation is organized:
The Corporation is organized and shall be operated exclusively for the promotion of social welfare within the meaning of Section 501(c)(4) of the Internal Revenue Code of 1986, as amended, or any corresponding section of any future federal tax code ("Code").

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7538-8675

EXHIBIT A
Article 5. Other Provisions.

(a) Operation in Furtherance of Social Welfare. In furtherance of the purpose stated in Article 4, the Corporation shall be primarily engaged in promoting in some way the common good and general welfare of the people of the community, including by bringing about civic betterments and social improvements, within the meaning of Section 501(c)(4) of the Code. The Corporation's activities shall focus on federal tax legislation, regulations, administrative guidance, tax administration, and public policy affecting digital assets, including cryptocurrencies, tokenized assets, blockchain-based financial instruments, and related technologies. The Corporation may carry on research, public education, policy analysis, advocacy, lobbying, regulatory and administrative advocacy, coalition activity, and other lawful activities only to the extent such activities are in furtherance of its social-welfare purposes and are permitted to be carried on by an organization described in Section 501(c)(4) of the Code. The Corporation shall not carry on any activity that is not permitted to be carried on by an organization described in Section 501(c)(4) of the Code. No part of the net earnings of the Corporation shall inure to the benefit of any private shareholder or individual.

(b) Dissolution. Upon dissolution of the Corporation, after paying or making provision for the payment of all liabilities, all remaining assets shall be distributed exclusively to one or more organizations described in Section 501(c)(3) or Section 501(c)(4) of the Code and organized and operated for purposes consistent with the Corporation's social-welfare purposes, or to the federal government, or to a state or local government, for a public purpose. No assets shall be distributed to any private shareholder, individual, or other private person except to satisfy bona fide liabilities of the Corporation.

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

Audit trail

Details

FILE NAME	Advocacy Final Bylaws - 7/7/26, 1:44 PM.pdf
STATUS	Signed
STATUS TIMESTAMP	2026/07/07 18:45:55 UTC

Activity

SENT	[redacted] **sent** a signature request to: • Constantine Economides [redacted]	2026/07/07 18:44:45 UTC
SIGNED	**Signed** by Constantine Economides [redacted]	2026/07/07 18:45:55 UTC
COMPLETED	This document has been signed by all signers and is **complete**	2026/07/07 18:45:55 UTC

The email address indicated above for each signer may be associated with a Google account, and may either be the primary email address or secondary email address associated with that account.

Form **2848**
(Rev. January 2021)
Department of the Treasury
Internal Revenue Service

Power of Attorney and Declaration of Representative

► Go to *www.irs.gov/Form2848* for instructions and the latest information.

OMB No. 1545-0150

For IRS Use Only
Received by:
Name ____
Telephone ____
Function ____
Date / /

Part I **Power of Attorney**

Caution: A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

1 **Taxpayer information.** Taxpayer must sign and date this form on page 2, line 7.

Taxpayer name and address
Digital Asset Tax Advocacy
4709 Golf Road, Ste. 1100
Skokie, Illinois 60076

Taxpayer identification number(s)
42-3452025
Daytime telephone number [redacted]
Plan number (if applicable) [redacted]

hereby appoints the following representative(s) as attorney(s)-in-fact:

2 **Representative(s)** must sign and date this form on page 2, Part II.

Name and address
Scott S. Fintzen
[redacted]t.
Saint Charles, IL 60174
Check if to be sent copies of notices and communications ☑

[redacted]
Check if n[redacted]

Name and address
Check if to be sent copies of notices and communications ☐

CAF No. ____
PTIN ____
Telephone No. ____
Fax No. ____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
(**Note:** IRS sends notices and communications to only two representatives.)

CAF No. ____
PTIN ____
Telephone No. ____
Fax No. ____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address
(**Note:** IRS sends notices and communications to only two representatives.)

CAF No. ____
PTIN ____
Telephone No. ____
Fax No. ____
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

3 **Acts authorized (you are required to complete line 3).** Except for the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax Exemption	1024	2026

4 **Specific use not recorded on the Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See *Line 4. Specific Use Not Recorded on CAF* in the instructions . . . . . ► ☐

5a **Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☐ Access my IRS records via an Intermediate Service Provider;
☐ Authorize disclosure to third parties; ☐ Substitute or add representative(s); ☐ Sign a return; ____

☐ Other acts authorized: ____

b **Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b):

6 **Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this form. If you **do not** want to revoke a prior power of attorney, check here . . . ▶ ☐

YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.

7 **Taxpayer declaration and signature.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify I have the legal authority to execute this form on behalf of the taxpayer.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.

Signature	Date	Title (if applicable)
[signature]	7/20/26	President

Print name	Print name of taxpayer from line 1 if other than individual
Andrew Gordon	Digital Asset Tax Advocacy

Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:

a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.

b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.

c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.

d Officer—a bona fide officer of the taxpayer organization.

e Full-Time Employee—a full-time employee of the taxpayer.

f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).

g Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).

h Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers** ***in the instructions for additional information.***

k Qualifying Student or Law Graduate—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student, or law graduate working in a LITC or STCP. See instructions for Part II for additional information and requirements.

r Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

▶ IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.

Note: For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation—Insert above letter **(a–r).**	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date
a	Illinois	6224912	[signature]	7-17-26

Form **8821** (Rev. January 2021) Department of the Treasury Internal Revenue Service

Tax Information Authorization

▶ Go to *www.irs.gov/Form8821* for instructions and the latest information.
▶ Don't sign this form unless all applicable lines have been completed.
▶ Don't use Form 8821 to request copies of your tax returns or to authorize someone to represent you. See instructions.

OMB No. 1545-1165
For IRS Use Only
Received by:
Name
Telephone
Function
Date

1 Taxpayer information. Taxpayer must sign and date this form on line 6.

Taxpayer name and address	Taxpayer identification number(s)
Digital Asset Tax Advocacy 4709 Golf Road, Ste. 1100 Skokie, Illinois 60076	42-3452025
	Daytime telephone number [redacted] Plan number (if applicable)

2 Designee(s). If you wish to name more than two designees, attach a list to [redacted] **designees is attached** ▶ ☐

Name and address

Scott S. Fintzen
[redacted]
Saint Charles, IL 60174

Check if to be sent copies of notices and communications ☑

Name and address

CAF No.
PTIN
Telephone No.
Fax No.
Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Check if to be sent copies of notices and communications ☐

3 Tax information. Each designee is authorized to inspect and/or receive confidential tax information for the type of tax, forms, periods, and specific matters you list below. See the line 3 instructions.

☑ By checking here, I authorize access to my IRS records via an Intermediate Service Provider.

(a) Type of Tax Information (Income, Employment, Payroll, Excise, Estate, Gift, Civil Penalty, Sec. 4980H Payments, etc.)	(b) Tax Form Number (1040, 941, 720, etc.)	(c) Year(s) or Period(s)	(d) Specific Tax Matters
Income Tax Exemption	1024	2026	Income Tax Exemption

4 Specific use not recorded on the Centralized Authorization File (CAF). If the tax information authorization is for a specific use not recorded on CAF, check this box. See the instructions. If you check this box, skip line 5 . . . . ▶ ☐

5 Retention/revocation of prior tax information authorizations. If the line 4 box is checked, skip this line. If the line 4 box isn't checked, the IRS will automatically revoke all prior tax information authorizations on file unless you check the line 5 box and **attach a copy** of the tax information authorization(s) that you want to retain . . . . ▶ ☐

To revoke a prior tax information authorization(s) without submitting a new authorization, see the line 5 instructions.

6 Taxpayer signature. If signed by a corporate officer, partner, guardian, partnership representative (or designated individual, if applicable), executor, receiver, administrator, trustee, or individual other than the taxpayer, I certify that I have the legal authority to execute this form with respect to the tax matters and tax periods shown on line 3 above.

▶ IF NOT COMPLETED, SIGNED, AND DATED, THIS TAX INFORMATION AUTHORIZATION WILL BE RETURNED.

▶ DON'T SIGN THIS FORM IF IT IS BLANK OR INCOMPLETE.

Signature | Date 7/20/26

Andrew Gordon
Print Name

President
Title (if applicable)

DIGITAL ASSET TAX ADVOCACY
EIN: 42-3452025

Form 1023
Financial Data
December 31, 2026-2028

	ACTUALS / PROJECTED	PROJECTED	
	2026	**2027**	**2028**
Revenue:			
Gifts, grants and contributions	200,000	240,000	288,000
Admissions, merchandise sold for related activities:			
Program Revenue (sale of materials)	-	-	-
Fundraising events	-	-	-
Supporting services			
Other revenue	-	-	-
Total Revenue	200,000	240,000	288,000
Expenses:			
Fundraising expenses	-	-	-
Amounts paid out for programming (contributions, etc.)	-	-	-
Occupancy (rent, utilities, building maintenance, etc.)	-	-	-
Professional fees	70,000	84,000	100,800
Other expenses:			
Office expenses (bank/cc fees, software, supplies)	1,000	1,000	1,000
Marketing	5,000	12,000	14,400
Insurance	1,500	1,500	1,500
	-	-	-
	-	-	-
	-	-	-
Total Other Expense	7,500	14,500	16,900
Total Expenses	77,500	98,500	117,700
Net Increase (Decrease) for the Year	122,500	141,500	170,300
Cash, Beginning of Year	-	122,500	264,000
Cash, End of Year	122,500	264,000	434,300