Form **1023**

(Rev. January 2020)

Department of the Treasury
Internal Revenue Service

Application for Recognition of Exemption Under Section 501(c)(3) 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/Form1023 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 1-877-829-5500.

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

Part I Identification of Applicant

1a Full Name of Organization (exactly as it appears in your organizing document): DIGITAL ASSET TAX ACTION	**b** Care of Name (if applicable):
c Mailing Address (Number, street and room/suite): 4709 GOLF ROAD SUITE 1100	**d** City: SKOKIE
e Country: United States	**f** State: Illinois
g Zip Code + 4: 60076	**h** Foreign Province (or State):
i Foreign Postal Code:	**2** Employer Identification Number: 41-4945388
3 Month Tax Year Ends: DECEMBER	**4** Person to Contact if More Information is Needed (officer, director, trustee, or authorized representative): SCOTT S FINTZEN
5 Contact Telephone Number: [redacted]	**6** Fax Number (optional): [redacted]
7 User Fee Submitted: $600.00	

8 Organization's Website (if available):

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

First Name: ANDREW	Last Name: GORDON	Title: PRESIDENT/DIRECTOR
Mailing Address: 4709 GOLF ROAD SUITE 1100	City: SKOKIE	
State (or Province): ILLINOIS	Zip Code (or Foreign Postal Code): 60076	
First Name: JAMES	Last Name: AKMAKJIAN	Title: TREASURER/DIRECTOR
Mailing Address: [redacted]	City: [redacted]	
State (or Province): ILLINOIS	Zip Code (or Foreign Postal Code): [redacted]	
First Name: RAFAEL	Last Name: YAKOBI	Title: SECRETARY/DIRECTOR
Mailing Address: [redacted]	City: [redacted]	
State (or Province): NEVADA	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) 03/17/2026

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

5 Are you a successor to another organization? [ ] Yes [x] No

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," complete Schedule G.

Part III Required Provisions in Your Organizing Document

Part III helps ensure that, when you submit this application, your organizing document contains the required provisions to meet the organizational test under section 501(c)(3).

If you cannot check "Yes" in both Lines 1 and 2, your organizing document does not meet the organizational test. DO NOT file this application until you have amended your organizing document. Remember to upload your original and amended organizing documents at the end of this form.

1 Section 501(c)(3) requires that your organizing document limit your purposes to one or more exempt purposes within section 501(c)(3), such as charitable, religious, educational, and/or scientific purposes.

The following is an example of an acceptable purpose clause: The organization is organized exclusively for charitable, religious, educational, and scientific purposes under section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code.

Does your organizing document meet this requirement? (●) Yes ( ) No

1a State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph):

Article 4

2 Section 501(c)(3) requires that your organizing document provide that upon dissolution, your remaining assets be used exclusively for section 501(c)(3) exempt purposes, such as charitable, religious, educational, and/or scientific purposes. Depending on your entity type and the state in which you are formed, this requirement may be satisfied by operation of state law.

The following is an example of an acceptable dissolution clause: Upon the dissolution of this organization, assets shall be distributed for one or more exempt purposes within the meaning of section 501(c)(3) of the Internal Revenue Code, or corresponding section of any future federal tax code, or shall be distributed to the federal government, or to a state or local government, for a public purpose.

Does your organizing document meet this requirement? (●) Yes ( ) No

2a State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or indicate that you rely on state law.

Article 5, Paragraph 2

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

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

Digital Asset Tax Action (DATA) intends to conduct educational programs on federal tax issues affecting digital assets, including conferences, webinars, workshops, discussion forums, and similar events. These programs may be conducted online or in person, will be open to the public, and will provide objective, fact-based educational information regarding the application, interpretation, and administration of federal tax laws affecting digital assets, as well as related legal, economic, and administrative issues. Educational programs will be conducted by DATA's volunteers and independent contractors under Board supervision at various locations throughout the United States and online. DATA anticipates allocating approximately 45 percent of its total time and overall expenses to educational programs, funded through donations. Educational programs further DATA's charitable and educational purposes by educating members of the general public about complex federal tax rules affecting digital assets, improving public understanding of the application of federal tax laws, and providing information and analysis intended to enable participants to form independent conclusions regarding digital asset taxation.

DATA intends to maintain a website and publish newsletters, research papers, white papers, technical analyses, comment letters, and other educational materials. These resources will provide ongoing, timely, and publicly accessible information regarding DATA's charitable and educational purposes and activities, as well as developments relating to the federal tax treatment of digital assets, including related legal, regulatory, and administrative developments. Activities will be conducted online and at various locations throughout the United States by volunteers and independent contractors under Board supervision, and the resulting materials will be made publicly available. DATA anticipates allocating approximately 36.25 percent of its time and expenses to these activities, funded through donations. These activities further DATA's charitable and educational purposes by developing, supporting, and disseminating objective, fact-based analysis and educational information intended to enable members of the public to form independent conclusions and better understand complex federal tax issues affecting digital assets and related compliance considerations.

DATA intends to prepare and publish technical analyses, white papers, comment letters, and similar written materials regarding proposed Treasury regulations, IRS guidance, and other federal administrative and regulatory actions relating to digital asset taxation, and to participate in related non-legislative administrative processes. These activities will be conducted online by volunteers and independent contractors under Board supervision. DATA anticipates allocating approximately 18.75 percent of its time and expenses to these activities, funded through donations. These activities further DATA's charitable and educational purposes by developing and disseminating objective, fact-based analysis and comments regarding the federal tax treatment of digital assets and related administrative developments. Through these activities, DATA seeks to help inform the development and administration of clear and administrable federal tax rules affecting digital assets. Materials produced through these activities will be made publicly available to improve public understanding of digital asset tax issues and enable members of the public to form independent conclusions regarding such issues.

Part IV 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. ☒

3 Do any of your programs limit the provision of goods, services, or funds to a specific individual or group of specific individuals? For example, answer "Yes" if goods, services, or funds are provided only for a particular individual, your members, individuals who work for a particular employer, or graduates of a particular school. If "Yes," explain the limitation and how recipients are selected for each program. ○ Yes ● No

4 Do any individuals who receive goods, services, or funds through your programs have a family or business relationship with any officer, director, trustee, or with any of your highest compensated employees or highest compensated independent contractors? If "Yes," explain how these related individuals are eligible for goods, services, or funds. ○ Yes ● No

5 Do you or will you support or oppose candidates in political campaigns in any way? If "Yes," explain. ○ Yes ● No

6 Do you or will you attempt to influence legislation? If "Yes," explain how you attempt to influence legislation. ○ Yes ● No

Part IV Your Activities *(continued)*

6a Did you or will you make an election to have your legislative activities measured by expenditures by filing Form 5768? If "No," describe whether your attempts to influence legislation are a substantial part of your activities. Include the time and money spent on your attempts to influence legislation as compared to your total activities.

○ Yes ○ No

7 Do you or will you publish, own, or have rights in music, literature, tapes, artworks, choreography, scientific discoveries, or other intellectual property? If "Yes," describe who owns or will own any copyrights, patents, or trademarks, whether fees are or will be charged, how the fees are determined, and how any items are or will be produced, distributed, and marketed.

◉ Yes ○ No

As described in Part IV, DATA expects to create and publish educational materials, including a website, newsletters, research papers, white papers, technical analyses, comment letters, and other publications regarding the federal tax treatment of digital assets and related legal developments. DATA generally will own the copyrights in materials it creates and will own and maintain trademarks, including its name and logo. In some cases, DATA may use or distribute materials under licenses from third parties. Materials may be developed by volunteers and independent contractors under the supervision of DATA's Board of Directors pursuant to agreements addressing ownership or licensing rights. Most materials will be made publicly available online without charge. DATA does not currently charge and does not intend to charge fees for its publications or educational programs.

8 Do you or will you provide educational information to the general public on budgeting, personal finance, financial literacy, saving and spending practices, the sound use of consumer credit, and/or assist individuals and families with financial problems such as credit card debt and foreclosure by providing them with counseling? If "Yes," explain.

○ Yes ◉ No

9 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 10.

○ Yes ◉ No

Part IV **Your Activities** *(continued)*

9a Do you or will you make grants, loans, or other distributions to organizations that are not recognized by the IRS as tax exempt under section 501(c)(3)? If "Yes," name and/or describe the non-section 501(c)(3) organizations to whom you do or will make distributions and explain how these distributions further your exempt purposes. ◯ Yes ◯ No

9b Do you or will you make grants, loans, or other distributions to foreign organizations? If "Yes," name each foreign organization (if not already provided), 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 10. ◯ Yes ◯ No

9c Do your contributors know that you have ultimate authority to use contributions made to you at your discretion for purposes consistent with your exempt purposes? If "Yes," describe how you relay this information to contributors. ◯ Yes ◯ No

9d 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

9e 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, site visits by your employees or compliance checks by impartial experts, etc., to verify that grant funds are being used appropriately. ◯ Yes ◯ No

Part IV **Your Activities** *(continued)*

9f Do you share board members or other key personnel with the recipient organization(s)? If "Yes," identify the relationships. ◯ Yes ◯ No

9g 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-charitable activities. ◯ Yes ◯ No

9h 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

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

10 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 11. ◯ Yes ◉ No

10a 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-charitable activities. ◯ Yes ◯ No

10b 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

10c Will you acquire from OFAC the appropriate license and registration where necessary? ◯ Yes ◯ No

Part IV **Your Activities** *(continued)*

11 Are you a sponsoring organization that maintains one or more donor advised funds? If yes, please provide a complete description of your program, including the specific advice that such donors may provide. Describe in detail the control you maintain (or will maintain) over the use of the funds. ○ Yes ◉ No

12 Do you or will you operate a school? If "Yes," complete Schedule B. ○ Yes ◉ No

13 Is your principal purpose or function to provide hospital or medical care? If "Yes," complete Schedule C. ○ Yes ◉ No

14 Do you or will you provide low-income housing? If "Yes," complete Schedule F. ○ Yes ◉ No

15 Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? If "Yes," complete Schedule H - Section I. ○ Yes ◉ No

16 Check any of the following fundraising activities that you will undertake (check all that apply):

- [x] Website, mail, email, personal, and/or phone solicitations
- [x] Foundation grant solicitations
- [ ] Receive donations from another organization's website
- [ ] Government grant solicitations
- [ ] Bingo
- [ ] Other (non-bingo) gaming activities
- [ ] Other (describe)
- [ ] We will not engage in fundraising activities.

17 Do you or will you engage in fundraising activities for other organizations? If "Yes," describe these arrangements, including the names or descriptions of the organizations for which you raise funds. ○ Yes ◉ No

Part V Compensation and Other Financial Arrangements

1 Do you or will you compensate officers, directors, or trustees, or do or will you have highest compensated employees, or highest compensated independent contractors? If "No," continue to Line 2. ○ Yes ● No

In establishing compensation for your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors:

1a Do or will the individuals that approve compensation arrangements follow a conflict of interest policy? ○ Yes ○ No

1b Do or will you approve compensation arrangements in advance of paying compensation? ○ Yes ○ No

1c Do or will you document in writing the date and terms of approved compensation arrangements? ○ Yes ○ No

1d Do or will you record in writing the decision made by each individual who decided or voted on compensation arrangements? ○ Yes ○ No

1e Do or will you approve compensation arrangements based on information about compensation paid by similarly situated taxable or tax-exempt organizations for similar services, current compensation surveys compiled by independent firms, or actual written offers from similarly situated organizations? ○ Yes ○ No

1f Do or will you record in writing both the information on which you relied to base your decision and its source? ○ Yes ○ No

1g Do or will you have any other practices you use to set reasonable compensation? If "Yes," describe these practices. ○ Yes ○ No

2 Have you adopted a conflict of interest policy consistent with the sample conflict of interest policy in Appendix A to the instructions? If you are a hospital, answer "Yes" if your conflict of interest policy includes provisions consistent with the additional healthcare related provisions in the sample document. If "No," describe the procedures you will follow to ensure that persons who have a conflict of interest will not have influence over setting their own compensation or regarding business deals with themselves. ● Yes ○ No

3 Do you or will you compensate any of your officers, directors, trustees, highest compensated employees, and highest compensated independent contractors through non-fixed payments, such as discretionary bonuses or revenue-based payments? If "Yes," describe all non-fixed compensation arrangements, including how the amounts are determined, who is eligible for such arrangements, whether you place a limitation on total compensation, and how you determine or will determine that you pay no more than reasonable compensation for services. ○ Yes ● No

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

4 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; or (v) your highest compensated independent contractors? 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

The initial directors were the founder, founder's spouse, and Grant Saunders. The founder had been discussing digital asset tax issues with Mr. Saunders and appointed him to satisfy Illinois' three-director requirement. After formation, counsel advised that a contractor relationship with an entity owned by Mr. Saunders could create conflict-of-interest, private inurement, and excess-benefit concerns if he remained a director. Accordingly, Mr. Saunders and the spouse resigned and the Board was reconstituted with independent directors before DATA conducted any programmatic activities. DATA subsequently entered into a services agreement with Strategic Support Group LLC, wholly owned by Mr. Saunders. The agreement was approved by disinterested directors by unanimous written consent adopting DATA's conflict and compensation policies. The directors reviewed comparability information and determined the arrangement furthered DATA's exempt purposes and paid no more than fair market value.

5 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; or (v) your highest compensated independent contractors? 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

As described in Part V, Line 4, DATA entered into a services agreement with Strategic Support Group LLC, which is wholly owned by former director Grant Saunders. The agreement was approved by disinterested directors through unanimous written consent, which also adopted DATA's conflict and compensation policies. Before approving the arrangement, the directors reviewed comparability information and determined that the arrangement furthered DATA's exempt purposes and that the compensation did not exceed fair market value. The agreement was negotiated and approved at arm's length by directors with no financial interest in the transaction

6 Do you or will you contract with another organization to develop, build, market, or finance your facilities? If "Yes," describe each facility, the role of the other organization, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how that entity is selected, how the terms of any contract(s) are negotiated at arm's length, and how you determine you will pay no more than fair market value for services.

( ) Yes (●) No

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

7 Does or will someone other than your own employees or volunteers manage your activities or facilities? ◯ Yes ◉ No

If "Yes," describe the activities or facilities that will be managed by others, the names of the persons or organizations that manage or will manage your activities or facilities, and any business or family relationship between the organization and your officers, directors, or trustees. Explain how these managers were or will be selected, how the terms of any contracts or other agreements were or will be negotiated, and how you determine you will pay no more than fair market value for services.

8 Do 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," state your ownership percentage in each joint venture, list your investment in each joint venture, describe the tax status of other participants in each joint venture (including whether they are section 501(c)(3) organizations), describe the activities of each joint venture, describe how you exercise control over the activities of each joint venture, and describe how each joint venture furthers your exempt purposes. ◯ Yes ◉ No

Part VI **Financial Data**

1 Select the option that best describes you to determine the years of revenues and expenses you need to provide.

◉ You completed less than one tax year.

Provide a total of three years of financial information (including the current year and two future years of reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

◯ You completed at least one tax year but fewer than five.

Provide a total of four years financial information (including the current year and three years of actual financial information or reasonable and good faith projections of your future finances) in the following Statement of Revenues and Expenses.

◯ You completed five or more tax years.

Provide financial information for your five most recent tax years (including the current year) in the following Statement of Revenues and Expenses.

Part VI **Financial Data** *(continued)*

A. Statement of Revenues and Expenses

	Type of revenue	Current tax year	4 prior tax years or 2 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	From: __/__/____ To: __/__/____	From: __/__/____ To: __/__/____
1	Gifts, grants, and contributions received (do not include unusual grants)	$356,000.	$427,200.	$512,640.		
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 listed above or in lines 9 - 12 below (provide an itemized list below)					
8	Total of lines 1 through 7	$356,000.	$427,200.	$512,640.	$0.	$0.
9	Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to your exempt purposes (provide an itemized list below)					
10	Total of lines 8 and 9	$356,000.	$427,200.	$512,640.	$0.	$0.
11	Net gain or loss on sale of capital assets (provide an itemized list below)					
12	Unusual grants (provide an itemized list below)					
13	Total Revenue (add lines 10 through 12)	$356,000.	$427,200.	$512,640.	$0.	$0.
	Type of expense	**Current tax year**	**4 prior tax years or 2 succeeding tax years**			
14	Fundraising expenses					
15	Contributions, gifts, grants, and similar amounts paid out (provide an itemized list below)					
16	Disbursements to or for the benefit of members (provide an itemized list below)					
17	Compensation of officers, directors, and trustees					
18	Other salaries and wages		$60,000.	$66,000.		
19	Interest expense					
20	Occupancy (rent, utilities, etc.)					
21	Depreciation and depletion					
22	Professional fees	$166,219.	$318,800.	$379,960.		
23	Any expense not otherwise classified, such as program services (provide an itemized list below)	$28,791.	$29,300.	$33,500.		
24	Total Expenses (add lines 14 through 23)	$195,010.	$408,100.	$479,460.	$0.	$0.

25 Itemized financial data

Line 23: See attached Supplemental Response (Financial Data)

Part VI **Financial Data** *(continued)*

B. Balance Sheet (for your most recently completed tax year)	Year End: 12/31/2026
Assets	
1 Cash	$160,990.
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 (add lines 1 through 10)	$160,990.
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 (add lines 12 through 15)	$0.
Fund Balances or Net Assets	
17 Total fund balances or net assets	$160,990.
18 Total Liabilities and Fund Balances or Net Assets (add lines 16 and 17)	$160,990.

19 Itemized financial data

Part VII Foundation Classification

Part VII is designed to classify you as an organization that is either a private foundation or a public charity. Public charity classification is a more favorable tax status than private foundation classification. If you are a private foundation, this part will further determine whether you are a private operating foundation.

1 Select the foundation classification you are requesting from the list below.

- [x] You are described in 509(a)(1) and 170(b)(1)(A)(vi) as an organization that receives a substantial part of its financial support in the form of contributions from publicly supported organizations, from a governmental unit, or from the general public.
- [ ] You are described in 509(a)(2) as an organization that normally receives not more than one-third of its financial support from gross investment income and receives more than one-third of its financial support from contributions, membership fees, and gross receipts from activities related to its exempt functions (subject to certain exceptions).
- [ ] You are described in 509(a)(1) and 170(b)(1)(A)(i) as a church or a convention or association of churches. Complete Schedule A.
- [ ] You are described in 509(a)(1) and 170(b)(1)(A)(ii) as a school. Complete Schedule B.
- [ ] You are described in 509(a)(1) and 170(b)(1)(A)(iii) as a hospital, a cooperative hospital service organization, or a medical research organization operated in conjunction with a hospital. Complete Schedule C.
- [ ] You are described in 509(a)(1) and 170(b)(1)(A)(iv) as an organization operated for the benefit of a college or university that is owned or operated by a governmental unit.
- [ ] You are described in 509(a)(1) and 170(b)(1)(A)(ix) as an agricultural research organization directly engaged in the continuous active conduct of agricultural research in conjunction with a college or university.
- [ ] You are described in 509(a)(3) as an organization supporting either one or more organizations described in 509(a)(1) or 509(a)(2) or a publicly supported section 501(c)(4), (5), or (6) organization. Complete Schedule D.
- [ ] You are described in 509(a)(4) as an organization organized and operated exclusively for testing for public safety.
- [ ] You are a publicly supported organization and would like the IRS to decide your correct classification.
- [ ] You are a private foundation.

1a As a private foundation, section 508(e) requires special provisions in your organizing document in addition to those that apply to all organizations described in section 501(c)(3). Check this box to confirm that your organizing document includes these provisions or you rely on state law. ☐

State specifically where your organizing document meets this requirement, such as a reference to a particular article or section in your organizing document (Page/Article/Paragraph) or state that you rely on state law.

1b Do you or will you provide scholarships, fellowships, educational loans, or other educational grants to individuals, including grants for travel, study, or other similar purposes? ○ Yes ○ No
If "Yes," complete Schedule H - Section II.

1c Are you a private operating foundation? ○ Yes ○ No

To be a private operating foundation you must engage directly in the active conduct of charitable, religious, educational, and similar activities, as opposed to indirectly carrying out these activities by providing grants to individuals or other organizations.

Part VII **Foundation Classification** *(continued)*

1d Describe how you meet the requirements for private operating foundation status, including how you meet the income test and either the assets test, the endowment test, or the support test. If you've been in existence for less than one year, describe how you are likely to satisfy the requirements for private operating foundation status.

2 If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(1) and 170(b)(1)(A)(vi) in existence for five or more tax years, you must have received one-third or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities; or 10% or more of your total support from governmental agencies, contributions from the general public, and contributions or grants from other public charities and the facts and circumstances indicate you are a publicly supported organization. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive contributions from any person, company, or organization whose gifts totaled more than the 2% amount of line 8 in Part VI-A? ◯ Yes ◯ No

If "Yes," identify each person, company, or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Based on your calculations, did you receive at least one-third of your support from public sources or did you normally receive at least 10 percent of your support from public sources and you have other characteristics of a publicly supported organization? ◯ Yes ◯ No

2a If you have been in existence more than 5 years, you must confirm your public support status. To confirm your qualification as a public charity described in 509(a)(2) in existence for five or more tax years, you must have normally received more than one-third of your support from contributions, membership fees, and gross receipts from activities related to your exempt functions, or a combination of these sources, and not more than one-third of your support from gross investment income and net unrelated business income. Calculate whether you meet this support test for your most recent five-year period.

i. Did you receive amounts from any disqualified persons? ◯ Yes ◯ No

If "Yes," identify each disqualified person by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

ii. Did you receive amounts from individuals or organizations other than disqualified persons that exceeded the greater of $5,000 or 1% of the amount on line 10 of Part VI-A Statement of Revenues and Expenses? ◯ Yes ◯ No

If "Yes," identify each individual or organization by letter (A, B, C, etc.) and indicate the amount contributed by each. Keep a list showing the name of and amount contributed by each of these donors for your records.

iii. Based on your calculations, did you normally receive more than one-third of your support from a combination of gifts, grants, contributions, membership fees, and gross receipts (from permitted sources) from activities related to your exempt functions and normally receive not more than one-third of your support from investment income and unrelated business taxable income? ◯ Yes ◯ No

Part VIII Effective Date

In general, a determination letter recognizing exemption of an organization described in section 501(c)(3) is effective as of the date of formation of an organization 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.

1 Are you submitting this application within 27 months of the end of the month in which you were legally formed? ☒ Yes ☐ No

If "No," complete Schedule E.

Part IX 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:

☐ A church or association of churches

☐ An integrated auxiliary (such as a men's or women's organization, religious school, mission society, or religious group)

☐ A church-affiliated organization (other than a section 509(a)(3) organization) that is exclusively engaged in managing funds or maintaining retirement programs and is described in Revenue Procedure 96-10, 1996-1 C.B. 577

☐ A school below college level affiliated with a church or operated by a religious order

☐ A mission society (other than a section 509(a)(3) supporting organization) sponsored by, or affiliated with, one or more churches or church denominations, if more than half of the society's activities are conducted in, or directed at, persons in foreign countries

☐ An affiliate of a governmental unit that meets the requirements of Revenue Procedure 95-48, 1995-2 C.B. 418 (other than a section 509(a)(3) supporting organization)

☐ Other (describe)

Part X 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)

(Type title or authority of signer)

07/21/2026

(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)
- [x] Supplemental responses (if applicable)
- [ ] Expedited handling request (if applicable)

Schedule A. Churches

1 Do you have a written creed, statement of faith, or summary of beliefs? If "Yes," describe your written creed, statement of faith, or summary of beliefs. ◯ Yes ◯ No

2 Do you have a literature of your own? If "Yes," describe your literature. ◯ Yes ◯ No

3 Do you have a formal code of doctrine and discipline? If "Yes," describe your code of doctrine and discipline. ◯ Yes ◯ No

4 Describe your religious hierarchy or ecclesiastical government.

5 Are you part of a group of churches with similar beliefs and structures? If "Yes," explain. ◯ Yes ◯ No

6 Do you have a form of worship? If "Yes," describe your form of worship. ◯ Yes ◯ No

7 Do you have regularly scheduled religious services? If "Yes," describe the nature of the services. ◯ Yes ◯ No

7a What is the average attendance at your regularly scheduled religious services?

8 Do you have an established place of worship? If "Yes," describe your established place of worship or where you meet to hold regularly scheduled religious services. ◯ Yes ◯ No

Schedule A. Churches *(continued)*

		Yes	No
9	Do you have an established congregation or other regular membership group? If "No," continue to Line 10.	Yes	No
9a	How many members do you have?		
9b	Do you have a process by which an individual becomes a member? If "Yes," describe the process.	Yes	No
9c	Do your members have voting rights, rights to participate in religious functions, or other rights? If "Yes," describe the rights your members have.	Yes	No
9d	May your members be associated with another denomination or church?	Yes	No
9e	Are all of your members part of the same family?	Yes	No
10	Do you conduct baptisms, weddings, funerals, or other religious rites?	Yes	No
11	Do you have a school for the religious instruction of the young?	Yes	No
12	Do you have ministers or religious leaders? If "Yes," describe these roles and explain whether the ministers or religious leaders are ordained, commissioned, or licensed after a prescribed course of study.	Yes	No
13	Do you have schools for the preparation of your ordained ministers or religious leaders?	Yes	No
14	Do you ordain, commission, or license ministers or religious leaders? If "Yes," describe the requirements for ordination, commission, or licensure.	Yes	No
15	Do you have other information you believe should be considered regarding your status as a church? If "Yes," explain.	Yes	No

Schedule B. Schools, Colleges, and Universities

1 Do you normally have a regularly scheduled curriculum, a regular faculty of qualified teachers, a regularly enrolled student body, and facilities where your educational activities are regularly carried on? ◯ Yes ◯ No

2 Is the primary function of your school the presentation of formal instruction? If "No," continue to Line 3. ◯ Yes ◯ No

2a Select the best description(s) of your school:

☐ Elementary school

☐ Secondary school

☐ Charter school

☐ College or university

☐ Technical school

☐ Other school (describe)

3 Are you a public school because you are operated by a state or subdivision of a state or operated wholly or predominantly from government funds or property? If "Yes," explain how you are operated by a state or subdivision of a state. Do not complete the remainder of Schedule B. ◯ Yes ◯ No

4 Were you formed or substantially expanded at the time of public school desegregation in the school district or county in which you are located? ◯ Yes ◯ No

5 Has a state or federal administrative agency or judicial body ever determined that you are racially discriminatory? If "Yes," explain. ◯ Yes ◯ No

6 Has your right to receive financial aid or assistance from a governmental agency ever been revoked or suspended? If "Yes," explain. ◯ Yes ◯ No

Information Required by Revenue Procedure 75-50 as Modified by Revenue Procedure 2019-22

7 Have you adopted a racially nondiscriminatory policy as to students in your organizing document, bylaws, or by resolution of your governing body? ◯ Yes ◯ No

State where the policy is located or if adopted by resolution of your governing body.

8 Do your brochures, application forms, advertisements, and catalogues dealing with student admissions, programs, and scholarships contain a statement of your racially nondiscriminatory policy? If "Yes," continue to Line 9. ◯ Yes ◯ No

8a ☐ By checking this box, you agree that all future printed materials, including website content, will contain the required nondiscriminatory policy statement.

Schedule B. Schools, Colleges, and Universities *(continued)*

9 Have you made your racially nondiscriminatory policy known to all segments of the general community you serve by: a) publishing a notice of your policy in a newspaper of general circulation that serves all racial segments of the community; b) publicizing your policy over broadcast media in a way that is reasonably expected to be effective; or c) displaying a notice of your policy at all times on your primary, publicly accessible internet home page in a manner reasonably expected to be noticed by visitors to the homepage? If "Yes," continue to Line 10. ◯ Yes ◯ No

9a ☐ By checking this box, you agree that you will publicize your nondiscriminatory policy in a way that meets the requirements of Revenue Procedure 75-50, 1975-2 C.B. 587, as modified by Revenue Procedure 2019-22, I.R.B. 1260.

10 Do or will you (or any department or division of your organization) discriminate in any way on the basis of race with respect to admissions, use of facilities or exercise of student privileges, faculty or administrative staff, or scholarship or loan programs? If "Yes," for any of the above, explain fully. ◯ Yes ◯ No

11 Complete the table below to show the racial composition for the current academic year and projected for the next academic year. If you are not operational, submit an estimate based on the best information available (such as the racial composition of the community you serve).

For each racial category, enter the number of (a) students, (b) faculty, and (c) administrative staff. Provide actual numbers rather than percentages for each racial category.

Racial Category	(a) Student Body		(b) Faculty		(c) Administrative Staff	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	0	0	0	0

12 In the table below, enter the number and amount of loans and scholarships awarded to enrolled students by racial categories. Provide actual numbers rather than percentages for each racial category.

☐ Check here if you will not provide any loans or scholarships to students.

Racial Category	Number of Loans		Amount of Loans		Number of Scholarships		Amount of Scholarships	
	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year	Current Year	Next Year
Total	0	0	$0.	$0.	0	0	$0.	$0.

Schedule B. Schools, Colleges, and Universities *(continued)*

13 List your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations.

14 Do any of your incorporators, founders, board members, and donors of land or buildings, whether individuals or organizations, have an objective to maintain segregated public or private school education? If "Yes," explain. Yes No

15 Will you maintain records according to the nondiscrimination provisions contained in Revenue Procedure 75-50? If "No," explain. Yes No

Schedule C. Hospitals and Medical Research Organizations

1 Are you a medical research organization (an organization whose principal purpose or function is medical research and which is directly engaged in the continuous active conduct of medical research) operated in conjunction with a hospital? If "No," continue to Line 2. Yes No

1a Name the hospitals with which you have a relationship and describe the relationship.

1b List your assets showing their fair market value and the portion of your assets directly devoted to medical research.

Do not complete the remainder of Schedule C.

2 Are you applying for exemption as a cooperative hospital service organization described in section 501(e)? If "Yes," explain. Yes No

Do not complete the remainder of Schedule C.

3 Are all the doctors in the community eligible for staff privileges? If "No," give the reasons why and explain how the medical staff is selected. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

4 Do or will you provide medical services to all individuals in your community who can pay for themselves or are able to pay through some form of insurance? If "No," explain. ◯ Yes ◯ No

5 Do you or will you maintain a full-time emergency room? If "Yes," continue to Line 6. ◯ Yes ◯ No

5a Are you a specialty hospital or would emergency services be duplicative based on your region or locality? ◯ Yes ◯ No

6 Do you provide free or below cost services? If "Yes," describe your policy for determining when and to whom you provide these services and how these services promote the organization's benefit to the community. ◯ Yes ◯ No

7 Do you or will you carry on a formal program of medical training or medical research? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliations with other hospitals or medical care providers with which you carry on the medical training or research programs. ◯ Yes ◯ No

8 Do you or will you carry on a formal program of community education? If "Yes," describe such programs, including the type of programs offered, the scope of such programs, and affiliation with other hospitals or medical care providers with which you offer community education programs. ◯ Yes ◯ No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

9 Is your board of directors composed of a majority of individuals who are representative of the community you serve, or do you operate under a parent organization whose board of directors is composed of a majority of individuals who are representative of the community you serve? If "Yes," continue to Line 10. Yes No

9a List each board member's name and business, financial, or professional relationship with the hospital. Also, identify each board member who is representative of the community and describe how that individual is a community representative. If you operate under a parent organization whose board of directors is not composed of a majority of individuals who are representative of the community you serve, provide the requested information for your parent's board of directors as well.

10 Do you operate a facility which is required by a state to be licensed, registered, or similarly recognized as a hospital? If "No," do not complete the rest of Schedule C. Yes No

10a Do you conduct a community health needs assessment (CHNA) at least once every three years and adopt an implementation strategy to meet the community health needs identified in the assessment as required by section 501(r)(3)? If "No," explain. Yes No

10b Do you have a written financial assistance policy (FAP) and a written policy relating to emergency medical care as required by section 501(r)(4)? If "No," explain. Yes No

Schedule C. Hospitals and Medical Research Organizations *(continued)*

10c Do you both (1) limit amounts charged for emergency or other medically necessary care provided to individuals eligible for assistance under your FAP to not more than amounts generally billed to individuals who have insurance covering such care, and (2) prohibit use of gross charges as required by section 501(r)(5)? If "No," explain. ◯ Yes ◯ No

10d Do you make reasonable efforts to determine whether an individual is FAP-eligible before engaging in extraordinary collection actions as required by section 501(r)(6)? If "No," explain. ◯ Yes ◯ No

Schedule D. Section 509(a)(3) Supporting Organizations

1 List the names, addresses, and EINs of the organizations you support.

2 Are all your supported organizations public charities under section 509(a)(1) or (2)? If "Yes," continue to Line 3. ◯ Yes ◯ No

2a Are your supported organizations tax exempt under section 501(c)(4), 501(c)(5), or 501(c)(6) and do your supported organizations meet the public support test under section 509(a)(2)? If "No," explain how each organization you support is a public charity under section 509(a)(1) or 509(a)(2). ◯ Yes ◯ No

3 Which of the following describes your relationship with your supported organization(s)?

◯ A majority of your governing board or officers are elected or appointed by your supported organization(s). (Type I supporting organization)

◯ Your control or management is vested in the same persons who control or manage your supported organization(s). (Type II supporting organization)

◯ One or more of your officers, directors, or trustees are elected or appointed by the officers, directors, trustees, or membership of your supported organization(s), or one or more of your officers, directors, trustees, or other important office holders, are also members of the governing body of your supported organization(s), or your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s). (Type III supporting organization)

4 Describe how your governing board and officers are selected. If you are a Type III organization, also describe how your officers, directors, or trustees maintain a close and continuous working relationship with the officers, directors, or trustees of your supported organization(s).

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

5 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) with respect to you or persons who have a family or business relationship with any disqualified persons appoint any of your foundation managers? If "Yes," (1) describe the process by which disqualified persons appoint any of your foundation managers, (2) provide the names of these disqualified persons and the foundation managers they appoint, and (3) explain how control is vested over your operations (including assets and activities) by persons other than disqualified persons. Yes No

6 Do any persons who are disqualified persons (except individuals who are disqualified persons only because they are foundation managers) have any influence regarding your operations, including your assets or activities? If "Yes," (1) provide the names of these disqualified persons, (2) explain how influence is exerted over your operations (including assets and activities), and (3) explain how control is vested over your operations (including assets and activities) by individuals other than disqualified persons. Yes No

7 Does your organizing document specify your supported organization(s) by name? Yes No
If "Yes" and you selected Type I above, continue to Line 8.
If "Yes," and you selected Type II, do not complete the rest of Schedule D.
If "No" and you selected Type III above, amend your organizing document to specify your supported organization(s) by name or you will not meet the organizational test and need to reconsider your requested public charity classification; then continue to Line 8.

7a Does your organizing document name a similar purpose or charitable class of beneficiaries as to your supported organization(s)? If "No," amend your organizing document to specify your supported organization(s) by name, purpose, or class or you will not meet the organizational test and need to reconsider your requested public charity classification. Yes No

If you selected Type II above, do not complete the rest of Schedule D.

8 Do you or will you receive contributions from any person who alone, or combined with family members or an entity at least 35% controlled by that person, controls any of your supported organizations, or will you receive contributions from any family member of, or an entity at least 35% controlled by, any person who controls any of your supported organizations? If "Yes," explain. Yes No

If you selected Type I above, do not complete the rest of Schedule D.

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

9 Do the officers, directors, or trustees of your supported organization have a significant voice in your investment policies, the timing and making of grants, the selection of grant recipients, and in otherwise directing the use of your income or assets? If "Yes," explain. Yes No

10 In each taxable year, do you or will you provide each of your supported organizations with (a) a written notice addressed to a principal officer of the supported organization describing the type and amount of all of the support you provided to the supported organization during the immediately preceding taxable year, (b) a copy of your most recently filed Form 990-series return or notice, and (c) a copy of your governing documents? If 'No,' explain. Yes No

11 Do you exercise a substantial degree of direction over the policies, programs, and activities of your supported organization(s) and appoint or elect (directly or indirectly) a majority of the officers, directors, or trustees of your supported organization(s)? If "Yes," explain. Yes No

12 Do substantially all of your activities directly further the exempt purposes of one or more supported organizations to which you are responsive by performing the functions of, or carrying out the purposes of, such supported organization(s) and but for your involvement would normally be engaged in by such supported organization(s). If "Yes," explain and do not complete the rest of Schedule D. Yes No

Schedule D. Section 509(a)(3) Supporting Organizations *(continued)*

13 Do you distribute at least 85% of your annual net income or 3.5% of the aggregate fair market value of all of your non-exempt-use assets (whichever is greater) to your supported organization(s)? If "No," explain. ◯ Yes ◯ No

13a How much do you contribute annually to each supported organization?

13b What is the total annual revenue of each supported organization?

13c Do you or the supported organization(s) earmark your funds for support of a particular program or activity? If "Yes," explain. ◯ Yes ◯ No

Schedule E. Effective Date

1 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 Line 2. ◯ Yes ◯ No

1a Revenue Procedure 2014-11, 2014-1 C.B. 411, provides 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. Do not complete the rest of Schedule E.

◯ 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. Do not complete the rest of Schedule E.

◯ 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. Do not complete the rest of Schedule E.

◯ Section 7. You are seeking reinstatement under section 7 of Revenue Procedure 2014-11, effective the date you are filling this application. Do not complete the rest of Schedule E.

2 Generally, if you did not file Form 1023 within 27 months of formation, the effective date of your exempt status will be the date you filed Form 1023 (submission date). Requests for an earlier effective date may be granted when there is evidence to establish you acted reasonably and in good faith and the grant of relief will not prejudice the interests of the government.

◯ Check this box if you accept the submission date as the effective date of your exempt status. Do not complete the rest of Schedule E.

◯ Check this box if you are requesting an earlier effective date than the submission date.

2a Explain why you did not file Form 1023 within 27 months of formation, how you acted reasonably and in good faith, and how granting an earlier effective date will not prejudice the interests of the Government.

You may want to include the events that led to the failure to timely file Form 1023 and to the discovery of the failure, any reliance on the advice of a qualified tax professional and a description of the engagement and responsibilities of the professional as well as the extent to which you relied on the professional, a comparison of (1) what your aggregate tax liability would be if you had filed this application within the 27-month period with (2) what your aggregate liability would be if you were exempt as of your formation date, or any other information you believe will support your request for relief.

Schedule F. Low-Income Housing

1 Describe each facility including the type of facility, whether you own or lease the facility, how many residents it can accommodate, the current number of residents, and whether the residents purchase or rent housing from you.

2 Describe who qualifies for your housing in terms of income levels or other criteria and explain how you select residents.

3 Do you meet the safe harbor requirements outlined in Revenue Procedure 96-32, 1996-1 C.B. 717, which provides guidelines for providing low-income housing that will be treated as charitable, including for each project that (a) at least 75 percent of the units are occupied by residents that qualify as low-income and (b) either at least 20 percent of the units are occupied by residents that also meet the very low-income limit for the area or 40 percent of the units are occupied by residents that also do not exceed 120 percent of the area's very low-income limit, and less than 25 percent of the units are provided at market rates to persons who have incomes in excess of the low-income limit? ◯ Yes ◯ No

4 Is your housing affordable to low-income residents? If "Yes," describe how your housing is made affordable to low-income residents. ◯ Yes ◯ No

5 Do you impose any restrictions to make sure that your housing remains affordable to low-income residents? If "Yes," describe these restrictions. ◯ Yes ◯ No

Schedule F. Low-Income Housing *(continued)*

6 In addition to rent or mortgage payments, do residents pay periodic fees or maintenance charges? If "Yes," describe what these charges cover and how they are determined. ◯ Yes ◯ No

7 Do you provide social services to residents? If "Yes," describe these services. ◯ Yes ◯ No

8 Do you participate in any government housing programs? If "Yes," describe these programs. ◯ Yes ◯ No

Schedule G. Successors to Other Organizations

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

2 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).

3 Are you a successor to a for-profit organization? If "Yes," explain your relationship with the predecessor organization that resulted in your creation and explain why you took over the activities or assets of a for-profit organization or converted from for-profit to nonprofit status; continue to Line 4. ◯ Yes ◯ No

3a Explain your relationship with the other organization that resulted in your creation and why you took over the activities or assets of another organization.

Schedule G. Successors to Other Organizations *(continued)*

4 Do or will you maintain a working relationship with any of the persons listed in question 2 or with any for-profit organization in which these persons own more than a 35% interest? If "Yes," describe the relationship. Yes No

5 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

6 Were any debts or liabilities transferred from the predecessor for-profit 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

7 Will you lease or rent any property or equipment to or from the predecessor organization or any persons listed in Line 2 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

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures

Section I **Public charities and private foundations complete lines 1 through 8 of this section.**

1 Describe the types of educational grants you provide to individuals, such as scholarships, fellowships, loans, etc., including the purpose, number and amount(s) of grants, how the program is publicized, and if you award educational loans, the terms of the loans.

2 Do you maintain case histories showing recipients of your scholarships, fellowships, educational loans, or other educational grants, including names, addresses, purposes of awards, amount of each grant, manner of selection, and relationship (if any) to officers, trustees, or donors of funds to you? If "No," explain. ◯ Yes ◯ No

3 Describe the specific criteria you use to determine who is eligible for your program (for example, eligibility selection criteria could consist of graduating high school students from a particular high school who will attend college, writers of scholarly works about American history, etc.).

4 Describe the specific criteria you use to select recipients (for example, specific selection criteria could consist of prior academic performance, financial need, etc.).

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

5 Describe any requirement or condition you impose on recipients to obtain, maintain, or qualify for renewal of a grant (for example, specific requirements or conditions could consist of attendance at a four-year college, maintaining a certain grade point average, teaching in public school after graduation from college, etc.).

6 Describe your procedures for supervising the scholarships, fellowships, educational loans, or other educational grants. Explain whether you obtain reports and grade transcripts from recipients, or you pay grants directly to a school under an arrangement whereby the school will apply the grant funds only for enrolled students who are in good standing. Also, describe your procedures for taking action if the terms of the award are violated.

7 How do you determine who is on the selection committee for the awards made under your program?

8 Are relatives of members of the selection committee, or of your officers, directors, or substantial contributors eligible for awards made under your program? If "Yes," what measures do you take to ensure unbiased selections? ◯ Yes ◯ No

Do not complete the rest of Schedule H. If you are a private foundation, you will be directed to complete Section II of Schedule H later in the application.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

Section II **Private foundations complete lines 1 through 7 of this section. Public charities do not complete this section.**

1 As a private foundation, do you want this application to be considered as a request for advance approval of grant making procedures? Yes No

If "No," do not complete the rest of Schedule H.

1a Check the box(es) indicating under which section(s) you want your grant making procedures to be considered.

☐ 4945(g)(1) - Scholarship or fellowship grant to an individual for study at an educational institution

☐ 4945(g)(3) - Other grants, including loans, to an individual for travel, study, or other similar purposes, to enhance a particular skill of the grantee or to produce a specific product

2 Do you represent that you will (1) arrange to receive and review grantee reports annually and upon completion of the purpose for which the grant was awarded, (2) investigate diversions of funds from their intended purposes, and (3) take all reasonable and appropriate steps to recover diverted funds, ensure other grant funds held by a grantee are used for their intended purposes, and withhold further payments to grantees until you obtain grantees' assurances that future diversions will not occur and that grantees will take extraordinary precautions to prevent future diversions from occurring? Yes No

3 Do you represent that you will maintain all records relating to individual grants, including information obtained to evaluate grantees, identify whether a grantee is a disqualified person, establish the amount and purpose of each grant, and establish that you undertook the supervision and investigation of grants described in Line 2? Yes No

4 Do you or will you award scholarships, fellowships, and educational loans to attend an educational institution based on the status of an individual being an employee of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

5 Will you comply with the seven conditions and either the percentage tests or facts and circumstances test for scholarships, fellowships, and educational loans to attend an educational institution as set forth in Revenue Procedures 76-47, 1976-2 C.B. 670, and 80-39, 1980-2 C.B. 772, which apply to inducement, selection committee, eligibility requirements, objective basis of selection, employment, course of study, and other objectives? Yes No

6 Do you or will you provide scholarships, fellowships, or educational loans to attend an educational institution to employees of a particular employer? If "No," continue to Line 7. Yes No

6a Will you award grants to 10% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

7 Do you provide scholarships, fellowships, or educational loans to attend an educational institution to children of employees of a particular employer? Yes No

If "No," do not complete the rest of Schedule H.

7a Will you award grants to 25% or fewer of the eligible applicants who were actually considered by the selection committee in selecting recipients of grants in that year as provided by Revenue Procedures 76-47 and 80-39? Yes No

If "Yes," do not complete the rest of Schedule H.

Schedule H. Organizations Providing Scholarships, Fellowships, Educational Loans, or Other Educational Grants to Individuals and Private Foundations Requesting Advance Approval of Individual Grant Procedures *(continued)*

7b Will you award grants to 10% or fewer of the number of employees' children who can be shown to be eligible for grants (whether or not they submitted an application) in that year, as provided by Revenue Procedures 76-47 and 80-39? If "Yes," describe how you will determine who can be shown to be eligible for grants without submitting an application, such as by obtaining written statements or other information about the expectations of employees' children to attend an educational institution; do not complete the rest of Schedule H. ◯ Yes ◯ No

7c Will you award grants based on facts and circumstances that demonstrate that the grants will not be considered compensation for past, present, or future services or otherwise provide a significant benefit to the particular employer? If "Yes," describe the facts and circumstances you believe will demonstrate that the grants are neither compensatory nor a significant benefit to the particular employer. In your explanation, describe why you cannot satisfy either the 25% test or the 10% test in questions 7a and 7b. ◯ Yes ◯ No

OFFICE OF THE SECRETARY OF STATE

ALEXI GIANNOULIAS-Secretary of State

7549-594-3
JUNE 1, 2026

SCOTT S. FINTZEN
[redacted]
SAINT CHARLES, IL 60174-2725

RE DIGITAL ASSET TAX ACTION

DEAR SIR OR MADAM:

ENCLOSED YOU WILL FIND THE RESTATEMENT OF THE ARTICLES OF INCORPORATION RELATIVE TO THE ABOVE CORPORATION.

THE REQUIRED FILING FEE HAS BEEN RECEIVED AND CREDITED.

SINCERELY,

ALEXI GIANNOULIAS
SECRETARY OF STATE
DEPARTMENT OF BUSINESS SERVICES
CORPORATION DIVISION
TELEPHONE 1-800-252-8980

FORM **NFP 110.30R** (rev. Dec. 2003)
ARTICLES OF AMENDMENT
RESTATED 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
217-782-7808
www.ilsos.gov

Remit payment in the form of a check or money order payable to Secretary of State.

FILED
JUN 0 1 2026
ALEXI GIANNOULIAS
SECRETARY OF STATE

File #: 75495943 Filing Fee: $100 Approved: CN

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

1. Corporate name (Note 1): Digital Asset Tax Action ✓

2. Manner of adoption of amendment:

The following amendment to the Articles of Incorporation was adopted on May 29 in the year 2026 manner indicated below (Check one only):
Month Day, Year

☑ By affirmative vote of a majority of the directors in office, at a meeting of the board of directors, in accordance with Section 110.15. (Note 2)

☐ By written consent, signed by all the directors in office, in compliance with Sections 110.15 and 108.45 (Note 3)

☐ By members at a meeting of members entitled to vote by the affirmative vote of the members having nc less than the minimum number of votes necessary to adopt such amendment, as provided by this Act, the articles of incorporation or the bylaws, in accordance with Section 110.20. (Note 4)

☐ By written consent signed by members entitled to vote having not less than the minimum number of vot necessary to adopt such amendment, as provided by this Act, the articles of incorporation, or the bylaw in compliance with Sections 107.10 and 110.20. (Note 5)

3(a). List all provisions of the restated articles of incorporation that amend the existing articles of incorporation. (Attacl additional pages if extra space is needed.)

Article 4 and 5

3(b). Text of the Restated Articles of Incorporation (Note 6)
(Attach additional pages if extra space is needed.)

See attached Exhibit A

Document ID: 05b6020e6f3968471b7c876459d45dd2d2e67ebc87cbee1962be5d6ca0b6174

4. The undersigned corporation has caused these articles to be signed by a duly authorized officer, who affirms, und penalties of perjury, that the facts stated herein are true. (All signatures must be in **Black Ink**.)

Dated: 05/29/2026 PDT
Month Day, Year

Andrew Gordon

Signer ID: [illegible] (Authorized Officer's Signature)

Andrew Gordon, President
(Print Name and title)

Digital Asset Tax Action
(Exact Name of Corporation)

5. If there are no duly authorized officers, then the persons designated under Section 101.10(b)(2) must sign below ar print name and title.

The undersigned affirms, under penalties of perjury, that the facts stated herein are true.

Dated: ____________________
Month Day, Year

Signature	Print Name and Title

NOTES

Note 1: State the true and exact corporate name as it appears on the records of the Secretary of State, BEFORE ar amendment herein reported.

Note 2: Directors may adopt amendments without member approval only when the corporation has no members, no members entitled to vote pursuant to §110.15

Note 3: Director approval may be (1) by vote at a director's meeting (either annual or special) or (2) by consent, in writing, without a meeting.

Note 4: All amendments not adopted under Sec. 110.15 require (1) that the board of directors adopt a resolution setting forth the proposed amendment and (2) that the members approve the amendment.

Member approval may be (1) by vote at a members meeting (either annual or special) or (2) by consent, ir writing, without a meeting.

To be adopted, the amendment must receive the affirmative vote or consent of the holders of at least 2/3 c the outstanding members entitled to vote on the amendment, (but if class voting applies, then also at least 2/3 vote within each class is required).

The articles of incorporation may supersede the 2/3 vote requirement by specifying any smaller or larger vo requirement not less than a majority of the outstanding votes of such members entitled to vote and not les than a majority within each when class voting applies. (Sec. 110.20)

Note 5: When member approval is by written consent, all members must be given notice of the proposed amendme at least 5 days before the consent is signed. If the amendment is adopted, members who have not signed tl consent must be promptly notified of the passage of the amendment. (Sec. 107.10 & 110.20)

Note 6: The text of the restated articles of incorporation must set forth the following:

(i) The date of incorporation, the name under which the corporation was incorporated, subsequent names, any, that the corporation adopted pursuant to amendment of its articles of incorporation, and the effective da of any such amendments;

(ii) the address of the registered office and the name of the registered agent on the date of filing the restat articles of incorporation.

If the registered agent and/or registered office have changed, it will be necessary to accompany this docume with form NFP 105.10.

Digital Asset Tax Action
Amended and Restated Articles of Incorporation

Date of Incorporation: March 17, 2026

Name under which the corporation was incorporated: Digital Asset Tax Action

Subsequent names that the Corporation adopted pursuant to amendment of its Articles of Incorporation and the effective date of the amendment: None

The address of the registered office and the name of the registered agent on the date of filing the restated articles of incorporation.

J Registered agent: Scott S. Fintzen

Registered office: [redacted] Saint Charles ,Illinois 60174-2725 KANE

Amended and Restated Provisions:

Article 1. **Corporate Name:** Digital Asset Tax Action

ARTICLE 2. **Registered agent:** Scott S. Fintzen
Registered office: [redacted] Saint Charles ,Illinois 60174-2725 KANE ✓

ARTICLE 3. Andrew Gordon 4709 GOLF ROAD, SUITE 1100, SKOKIE, IL 60076
Grant Saunders [redacted]
Galina Gordon 4709 GOLF ROAD, SUITE 1100, SKOKIE, IL 60076

Article 4. **PURPOSE(S) FOR WHICH THE CORPORATION IS ORGANIZED:**

This Corporation is organized and operated exclusively for charitable and educational purpos under section 501(c)(3) of the Internal Revenue Code, or any corresponding section of ar future federal tax code (**"Code"**).

Is this Corporation a Condominium Association as established under the Condominium Proper Act? (check one)

Yes
✓ No

Is this Corporation a Cooperative Housing Corporation as defined in Section 216 of the Intern Revenue Code of 1954? (check one)

Yes
✓ No

Is this Corporation a Homeowner's Association, which administers a common-intere community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? (che one)

Yes
✓ No

Article 5. Other provisions:

The Corporation may make distributions to organizations that qualify as exempt organizatio under Section 501(c)(3) of the Code. No part of the net earnings of the Corporation shall inure t the benefit of, or be distributed to, its directors, officers, or other private persons except th the Corporation is authorized and empowered to pay reasonable compensation for servic rendered and to make payments and distributions in furtherance of the purposes stated abov No substantial part of the activities of the Corporation shall be the carrying on of propaganda, otherwise attempting to influence legislation, and the Corporation shall not participate, intervene in (including the publishing or distribution of statements concerning), any politic campaign on behalf of any candidate for public office. Notwithstanding any of the provisions these Articles, the Corporation shall not carry on any other activities not permitted to be carrie on: (i) by a corporation exempt from federal income tax under Section 501(c)(3) of the Code; (ii) by a corporation, contributions to which are deductible under Section 170 (c)(2) of the Code

Upon dissolution of the Corporation, the board of directors shall, after paying or maki provision for the payment of all of the liabilities of the Corporation, transfer all assets of t Corporation to such organization or organizations organized and operated exclusively f charitable and educational purposes as shall at that time qualify as an exempt organization organizations under section 501(c)(3) of the Code, as the board of directors shall determine. A such assets not so disposed of, shall be disposed of by the appropriate court of law of t county in which the principal office of the Corporation is then located, exclusively for su purposes or to such organization or organizations as said court shall determine, which a organized and operated exclusively for such purposes.

Despite any other law, or provision in these Articles of Incorporation, during any period that t Corporation is deemed to be a "private foundation" as defined in section 509 of the Code, shall distribute its income for each tax year (and principal, if necessary) at the time and in manner so as not to subject the Corporation to tax under section 4942 of the Code, and t Corporation shall not: (i) engage in any act of self-dealing as defined in Section 4941(d) of t Code; (ii) retain any excess business holdings as defined in section 4943(c) of the Code; (iii) ma any investments in a manner as to subject it to tax under section 4944 of the Code; and (i make any taxable expenditures as defined in Section 4945(d) of the Code.

FORM **NFP 102.10**
ARTICLES OF INCORPORATION
General Not For Profit Corporation Act
File # 75495943
Filing Fee: $50
Approved By: EEC

FILED
MAR 17 2026
Alexi Giannoulias
Secretary of State

Article 1.
Corporate Name: DIGITAL ASSET TAX ACTION

Article 2.
Registered Agent: ANDREW GORDON

Registered Office: 4709 GOLF RD STE 1100

SKOKIE IL 60076-1261 COOK COUNTY

Article 3.
The first Board of Directors shall be 3 in number, their Names and Addresses being as follows
ANDREW GORDON - 4709 GOLF ROAD, SUITE 1100, SKOKIE, IL 60076
GALINA GORDON - 4709 GOLF ROAD, SUITE 1100, SKOKIE, IL 60076
GRANT SAUNDERS - [redacted], [redacted]

Article 4. Purpose(s) for which the Corporation is organized:
Political.

Research.

Promoting the development, establishment, or expansion of industries.

Any purpose permitted to be exempt from taxation under Section 501(c) or 501(d) of the United States Internal Revenue Code, as now in or hereafter amended.

Is this Corporation a Condominium Association as established under the Condominium Property Act? ☐ Yes ☑ No
Is this a Cooperative Housing Corporation as defined in Section 216 of the Internal Revenue Code of 1954? ☐ Yes ☑ No
Is this Corporation a Homeowner's Association, which administers a common-interest community as defined in subsection (c) of Section 9-102 of the code of Civil Procedure? ☐ Yes ☑ No

Article 5. Name & Address of Incorporator
The undersigned incorporator hereby declares, under penalties of perjury, that the statements made in the foregoing Articles of Incorporation are true.

KATRINA M. BARNETT
Name

401 NORTH MICHIGAN AVE, SUITE 1200
Street

CHICAGO, IL 60611
City, State, ZIP

Dated MARCH 17, 2026
Month & Day Year

This document was created electronically at www.ilsos.gov

Digital Asset Tax Action
Bylaws

Article I
Purpose

Digital Asset Tax Action ("**Corporation**") is an Illinois not-for-profit corporation exempt from federal income tax pursuant to Internal Revenue Code §501(c)(3). It is organized and operated exclusively for the purposes stated in the corporation's Articles of Incorporation ("**Purpose**").

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 such 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.

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. 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, knowingly and voluntarily resigns at the conclusion of the third consecutive Board meeting.

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 Kane 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 Board 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) presides 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 Chair, 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 the nominee fails to participate in three consecutive Board meetings, without the Board's approval, the nominee knowingly and voluntarily resigns the nominee's position. At the

Corporation's Annual Meeting, the Board shall elect individuals to the director, officer, committee member, and committee chair positions, which terms then expire from the nominees.

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 a majority (51%) 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. Charitable Solicitations. The Board shall ensure the Corporation provides appropriate training for and supervision of the Corporation's fundraising activities to ensure: (i) the Corporation's fundraising activities comply with applicable law; (ii) do not coerce or intimidate potential donors; and (iii) all fundraising statements and representations made to the public clearly identify the Corporation and are true and correct. The Corporation shall not compensate internal or external fundraisers based on a percentage of the amount raised.

Section 9.5. Contributions. The Board may accept on behalf of the Corporation any contribution; provided, accepting the contribution advances the Corporation's Purpose; is not illegal; would not violate the Corporation's Articles of Incorporation, Bylaws, or polices; and would not otherwise compromise the Corporation's tax-exempt status, finances, or other interests. The Board shall ensure contributions to the Corporation are adequately protected. The Board shall ensure all contributions are used for purposes consistent with the Corporation's Purpose and the donor's intent, whether as described in the relevant fundraising materials or specifically restricted by the donor. The Board shall ensure the Corporation provides donors with timely acknowledgement of their contributions as required by applicable law.

Section 9.6. Loans. Loans from the Corporation to any individual or entity are prohibited.

Section 9.7. 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 9.8. 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 9.9. 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 9.10. 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 9.11. Financial Policies. The Corporation shall endeavor to adopt financial policies and procedures which include: (i) prudent financial controls; and (ii) require the Corporation's financial books and records be kept 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) a fundraising policy; (vi) a gift acceptance policy; (vii) an investment policy; (viii) a board designated operating reserve policy; (ix) an insurance review policy; (x) a public disclosure policy; (xi) a financial policy; (xii) a joint venture policy; (xiii) an organizational separateness and non-attribution policy; and (xiv) a corporate, charitable, 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 Article XIII, 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: July 2, 2026

Digital Asset Tax Action
Bylaws Certificate

The undersigned certifies that the undersigned is the Secretary of Digital Asset Tax Action ("**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 July 2, 2026.

Rafael Yakobi

Secretary

2026-07-20

Date

Audit trail

Details

FILE NAME	Bylaws - Digital Asset Tax Action 6-29-26 (will need to be amended at next board meeting).docx - 7/17/26, 9:37 AM
STATUS	Signed
STATUS TIMESTAMP	2026/07/20 16:16:10 UTC

Activity

SENT	[redacted] **sent** a signature request to: • Rafael Yakobi [redacted]	2026/07/17 14:37:57 UTC
SIGNED	**Signed** by Rafael Yakobi [redacted]	2026/07/20 16:16:10 UTC
COMPLETED	This document has been signed by all signers and is **complete**	2026/07/20 16:16:10 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	Taxpayer identification number(s)	
Digital Asset Tax Action 4709 Golf Road, Ste. 1100 Skokie, Illinois 60076	41-4945388	
	Daytime telephone number	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]
Saint Charles, IL 60174
Check if to be sent copies of notices and communications ☑

[redacted]

Check if new: [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	1023	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: [signature] Date: 7/20/26 Title (if applicable): President

Print name: Andrew Gordon

Print name of taxpayer from line 1 if other than individual: Digital Asset Tax Action

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 Action 4709 Golf Road, Ste. 1100 Skokie, Illinois 60076	41-4945388
	Daytime telephone number | Plan number (if applicable) [redacted]

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

Name and address

[redacted]
Saint Charles, IL 60174

[redacted]

Check if to be sent copies of notices and communications ☑

Name and address

CAF No.
PTIN
Telephone No.
Fax No.

Check if to be sent copies of notices and communications ☐

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

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	1023	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: [signature] — Date: 7/20/26

Andrew Gordon — Print Name

President — Title (if applicable)

Form 1023
Financial Data
December 31, 2026-2028

	ACTUALS/PROJECTED	PROJECTED	
	2026	**2027**	**2028**
Revenue:			
Gifts, grants and contributions	356,000	427,200	512,640
Admissions, merchandise sold for related activities:			
Program Revenue (sale of materials)	-	-	-
Fundraising events	-	-	-
Supporting services			
Other revenue	-	-	-
Total Revenue	356,000	427,200	512,640
Expenses:			
Fundraising expenses	-	-	-
Amounts paid out for programming (contributions, etc.)	-	-	-
Other salaries and wages	-	60,000	66,000
Occupancy (rent, utilities, building maintenance, etc.)	-	-	-
Professional fees	166,219	318,800	379,960
Other expenses:			
Office expenses (bank/cc fees, software, supplies)	1,291	1,300	1,300
Website design/maintenance	5,000	2,000	2,000
Educational & briefing materials	17,500	21,000	25,200
Insurance	1,500	1,500	1,500
Miscellaneous	3,500	3,500	3,500
	-	-	-
Total Other Expense	28,791	29,300	33,500
Total Expenses	195,010	408,100	479,460
Net Increase (Decrease) for the Year	160,990	19,100	33,180
Cash, Beginning of Year	-	160,990	180,090
Cash, End of Year	160,990	180,090	213,270