

Foreign purchasers will be subject to quarterly withholding requirements wherein EDGE196™ will be required to pay the associated U.S. tax liability with regard to any allocable U.S. effectively connected income (ECI) earned by EDGE196™.

If EDGE196™ is engaged [in a U.S. trade or business], a foreign non-U.S. person member will also be deemed engaged in that underlying trade or business requiring the filing of a U.S. tax return.

Corporate Purchasers

The federal income tax consequences to purchasers that are corporations may differ materially from the tax consequences discussed in this section. Such prospective purchasers should consult with their own tax advisors as to the tax consequences to them of this purchase.

State, Local, Foreign, and Other Tax Considerations

In addition to U.S. federal income taxes, you and EDGE196™ may be subject to other taxes, such as state, local, and foreign income and withholding taxes, unincorporated business taxes, and estate, inheritance, or intangible taxes that may be imposed by the various jurisdictions in which EDGE196™ does business or owns property or in which you are a resident. Some of the jurisdictions may require EDGE196™, or EDGE196™ may elect, to withhold a percentage of income from amounts to be distributed to a member who is not a resident of the jurisdiction. Withholding, the amount of which may be greater or less than a particular member's income tax liability to the jurisdiction, generally does not relieve a nonresident member from the obligation to file an income tax return. Amounts withheld will be treated as if distributed to members for purposes of determining the amounts distributed by EDGE196™.

If EDGE196™ pays tax to a foreign jurisdiction, members may be eligible for a foreign tax credit as relating to a member's allocable share of the income and underlying associated tax.

This summary does not address the state, local, foreign, and other tax consequences of owning or disposing of digital assets in EDGE196™, and accordingly, each prospective purchaser is urged to consult with its own tax advisors regarding the state, local, foreign, and other tax consequences of an investment in EDGE196™.

It is the responsibility of each member to investigate the legal and tax consequences, under the laws of pertinent states, localities and foreign jurisdictions, of an investment in EDGE196™.