

Amended and Restated Bylaws of Higher Education Web Professionals Association

Preamble

The Higher Education Web Professionals Association (hereinafter referred to as "corporation") is a nonprofit organization that exists for the purpose of educating digital professionals who work at higher education institutions by providing them with educational materials and opportunities that develop their knowledge, skills and abilities as digital professionals, and as a result to advance higher education. The purposes of the Corporation shall be those purposes stated in the Articles of Incorporation.

The corporation hereby establishes these bylaws for fundamental guidance of the association. This document represents the amended and restated bylaws of the corporation as of May 11, 2022.

Article 1: Offices

Section 1. Principal Office

The principal office of the corporation is located in Clark County, State of Nevada.

Section 2. Change of Address

The designation of the county or state of the corporation's principal office may be changed by amendment of these Bylaws.

Section 3. Other Offices

The corporation may also have offices at such other places, within or without its state of incorporation, where it is qualified to do business, as its business and activities may require, and as the board of directors may, from time to time, designate.

Article 2: Nonprofit Purposes

Section 1. IRC Section 501(C) Purposes

This corporation is organized exclusively for one or more of the purposes as specified in Section 501(c) of the Internal Revenue Code, including, for such purposes, the making of distributions to organizations that qualify as exempt organizations under Section 501(c) of the Internal Revenue Code.

Section 2. Specific Objectives and Purposes

The specific purpose for which this corporation is organized is to provide digital professionals who work at higher education institutions with educational materials and opportunities that develop their knowledge, skills, and abilities as digital professionals, and as a result advance higher education.

Article 3: Directors

Section 1. Number

The corporation shall have a minimum of 5 Directors, a maximum of 12 Directors, and collectively they shall be known as the Board of Directors. Employees of the corporation may serve in a non-voting capacity not included in this number.

Section 2. Qualifications

Directors shall be of the age of majority in the state of incorporation, and shall be members of the Association at the time of their election in a class of membership that qualifies for board service for the duration of the term, as prescribed in Article 6, Membership.

Section 3. Powers

Subject to the provisions of the laws of the state of incorporation and any limitations in the Articles of Incorporation, the activities and affairs of this corporation shall be conducted and all corporate powers shall be exercised by or under the direction of the Board of Directors.

Section 4. Duties

It shall be the duty of the Directors to:

- A. Perform any and all duties imposed on them collectively or individually by law, by the Articles of Incorporation, or by these Bylaws, and to fulfill the expectations of Board service;
- B. Appoint and remove, employ and discharge, and, except as otherwise provided in these Bylaws, prescribe the duties and fix the compensation, if any, of all officers, agents and employees of the corporation;
- C. Supervise all officers, agents and employees of the corporation to ensure that their duties are performed properly;
- D. Meet at such times and places as required by these Bylaws;
- E. Register their addresses with the Secretary of the corporation, and notices of meetings communicated to them at such addresses, via methods as established by the Board, shall be valid notices thereof.

Section 5. Term of Office

Each Director shall be elected to office by term, which consists of a period of three years. Directors shall hold their offices until their successors are duly elected and qualified, except such as may be appointed to fill a vacancy, who shall hold office for the unexpired term. Each Director may serve up to two consecutive elected terms in their office. After an absence of at least one year, a Director may be reelected to hold that office as per the stated terms.

Section 6. Compensation

Directors shall serve without compensation. They shall be allowed reasonable advancement or reimbursement of expenses incurred in the performance of their duties.

Section 7. Place of Meetings

Meetings shall be held at a location designated by the Board of Directors.

Section 8. Regular Meetings and Elections

Meetings of Directors shall be held a minimum of six times annually; or as agreed upon by a majority vote of the Board.

The Board of Directors may set or revise the schedule of regular meetings by resolution at any regular meeting or special meeting called for the purpose.

At the regular meeting of directors held in either May or June, directors shall be elected by the Board of Directors. If the Directors approve an alternate schedule of meetings which omits May or June, then the Board shall designate the meeting scheduled either immediately before or immediately after for the election. Each director shall cast one vote per candidate, and may vote for as many candidates as the number of candidates to be

elected to the Board. The candidates receiving the highest number of votes up to the number of directors to be elected shall be elected to serve on the board.

Section 9. Special Meetings

Special meetings of the Board of Directors may be called by the President, the Vice President, the Secretary, by any two Directors, or, if different, by the persons specifically authorized under the laws of this state to call special meetings of the board. Such meetings shall be held at the time and places as designated by the Board of Directors.

Section 10. Notice of Meetings

Unless otherwise provided by the Articles of Incorporation, these Bylaws, or provisions of law, the following provisions shall govern the giving of notice for meetings of the Board of Directors:

- A. Regular Meetings. No notice need be given of any regular meeting of the board of directors.
- B. Special Meetings. At least 3 days prior notice shall be given by the Secretary of the corporation to each director regarding each special meeting of the Board.

Section 11. Quorum for Meetings

A quorum shall consist of a majority of the members of the Board of Directors.

Except as otherwise provided under the Articles of Incorporation, these Bylaws, or provisions of law, no business shall be considered by the board at any meeting at which the required quorum is not present, and the only motion which the Chair shall entertain at such meeting is a motion to adjourn.

Section 12. Majority Action As Board Action

Every act or decision done or made by a majority of the directors present at a meeting duly held at which a quorum is present is the act of the Board of Directors, unless the Articles of Incorporation, these Bylaws, or provisions of law require a greater percentage or different voting rules for approval of the matter by the board.

Section 13. Conduct of Meetings

Meetings of the Board of Directors shall be presided over by the President of the corporation or, in their absence, by the Vice President of the corporation or, in the absence of each of these persons, by a Chairperson chosen by a majority of the directors present at the meeting. The Secretary of the corporation shall act as secretary of all meetings of the board, provided that, in their absence, the presiding officer shall appoint another person to act as Secretary of the Meeting.

Meetings shall be governed by the laws of the State of Nevada, insofar as such rules are not inconsistent with or in conflict with the Articles of Incorporation, these Bylaws, or with provisions of law.

Section 14. Vacancies

Vacancies on the Board of Directors shall exist in cases including: (1) term ending, resignation, removal, or death of any Director, and (2) whenever the number of authorized Directors is increased.

Unless otherwise prohibited by the Articles of Incorporation, these Bylaws or provisions of law, vacancies on the board may be filled by approval of the Board of Directors. If the number of Directors then in office is less than a quorum, a vacancy on the Board may be filled by approval of a majority of the directors then in office or by a sole remaining director. A person elected to fill a vacancy on the Board shall hold office for the remainder of the term of the vacated seat, or until their resignation, removal, or death from office.

Section 15. Removal and Resignation

Directors may be removed from office, as permitted by and in accordance with the laws of the State of Nevada. Causes for removal may include (but are not limited to) violation of Association Code of Conduct, violation of Conflict of Interest policy, or failure to meet expectations of Board service.

Any Director may resign from the Board effective upon giving written notice to the President or the Secretary, unless the notice specifies a later time for the effectiveness of such resignation. No Director may resign if the corporation would then be left without a duly elected Director or Directors in charge of its affairs, except upon notice to the Office of the Attorney General or other appropriate agency of this state. A Director who is also an Officer resigning in this manner also satisfies the resignation requirements in Article 4, Section 4.

If a member of the Board is found by unanimous vote of the other members to have failed to attend without good cause three (3) consecutive meetings of the Board in any calendar year, the office of such member shall be vacant.

Section 16. Non-Liability of Directors

The Directors shall not be personally liable for the debts, liabilities, or other obligations of the corporation.

Section 17. Indemnification by Corporation of Directors and Officers

The Directors and Officers of the corporation shall be indemnified by the corporation to the fullest extent permissible under the laws of this state.

Section 18. Insurance for Corporate Agents

Except as may be otherwise provided under provisions of law, the Board of Directors may adopt a resolution authorizing the purchase and maintenance of Insurance on behalf of any agent of the corporation (including a director, officer, employee or other agent of the corporation) against liabilities asserted against or incurred by the agent in such capacity or arising out of the agent's status as such, whether or not the corporation would have the power to indemnify the agent against such liability under the Articles of Incorporation, these Bylaws or provisions of law.

Article 4: Officers

Section 1. Designation of Officers

The Officers of the corporation shall be a President, a Vice President, a Secretary, a Treasurer, and a Parliamentarian. The corporation may also have one or more additional Vice Presidents, Assistant Secretaries, Assistant Treasurers, and other such officers with such titles as may be determined from time to time by the Board of Directors.

Section 2. Qualifications

Officers of the Association must be a member of the Board of Directors at the time of their election. Officers will be disqualified to hold office if they are no longer Association members in good standing and/or if they no longer qualify for a class of Association membership qualified for board service, as prescribed in Article 3, Directors.

Section 3. Election and Term of Office

At the May or June regular meeting of Directors, Officers shall be elected by the Board of Directors. The term of each office is a period of two years, or until they resigns or is removed or is otherwise disqualified to serve, or until their successor shall be elected and qualified, whichever occurs first.

Section 4. Removal and Resignation

Any officer may be removed from their officer role, with just cause, by the Board of Directors, at any time. Any officer may resign from their officer role at any time by giving written notice to the Board of Directors, or to the President or Secretary of the corporation. Any such resignation shall take effect at the date of receipt of such notice or at any later date specified therein, and unless otherwise specified therein, the acceptance of such resignation shall not be necessary to make it effective. The above provisions of this Section shall be superseded by any conflicting terms of a contract which has been approved or ratified by the Board of Directors relating to the employment of any officer of the corporation.

Section 5. Vacancies

Any vacancy caused by the death, resignation, removal, disqualification, or otherwise, of any officer shall be filled by the Board of Directors. In the event of a vacancy in any office other than that of President, such vacancy may be filled temporarily by appointment by the President until such time as the Board shall fill the vacancy. Vacancies occurring in offices of officers appointed at the discretion of the board may or may not be filled, as the board shall determine.

Section 6. Duties of President

The President shall, subject to the control of the Board of Directors, supervise and control the activities of the officers. They shall perform all duties incident to their office and such other duties as may be required by law, by the Articles of Incorporation, or by these Bylaws, or which may be prescribed from time to time by the Board of Directors. Unless another person is specifically appointed as Chairperson of the Board of Directors, the President shall preside at all meetings of the Board of Directors and, if this corporation has members, at all meetings of the members. Except as otherwise expressly provided by law, by the Articles of Incorporation, or by these Bylaws, they may, in the name of the corporation, execute such deeds, mortgages, bonds, contracts, checks, or other instruments which may from time to time be authorized by the Board of Directors.

Section 7. Duties of Vice President

In the absence of the President, or in the event of their inability or refusal to act, the Vice President shall perform all the duties of the President, and when so acting shall have all the powers of, and be subject to all the restrictions on, the President. The Vice President shall have other powers and perform such other duties as may be prescribed by law, by the Articles of Incorporation, or by these Bylaws, or as may be prescribed by the Board of Directors.

Section 8. Duties of Secretary

The Secretary shall:

- Certify and keep at the principal office of the corporation the original, or a copy, of these Bylaws as amended or otherwise altered to date.
- Keep at the principal and/or corporate office of the corporation, or other office as designated via Article 1 Section 3 of this document, a record of minutes of all meetings of the directors, and, if applicable, meetings of committees of directors and of members, recording therein the time and place of holding, whether regular or special, how called, the names of those present or represented at the meeting, and the proceedings thereof.
- See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law.
- Ensure that the Executive Director keeps at the principal office of the corporation membership records containing the name and address of each and any members, and, in the case where any membership has been terminated, they shall record such fact in the membership records together with the date on which such membership ceased.
- Facilitate provision, at all reasonable times to any director of the corporation, or to their agent or attorney, on request therefore, the Bylaws, the membership records, and the minutes of the proceedings of the directors of the corporation.
- In general, perform all duties incident to the office of Secretary and such other duties as may be required by law, by the Articles of Incorporation, or by these Bylaws, or which may be assigned to them from time to time by the Board of Directors.

Section 9. Duties of Treasurer

The Treasurer shall:

- Be responsible for oversight of all funds and securities of the corporation.
- Ensure that the Executive Director keeps and maintains adequate and correct accounts of the corporation's properties and business transactions, including accounts of its assets, liabilities, receipts, disbursements, gains and losses.
- Regularly review the general ledger for any unusual transactions or errors.
- Exhibit at all reasonable times the records of account and financial records to any director of the corporation, or to their agent or attorney, on request therefore.
- Render to the President and directors, whenever requested, an account of any or all of their transactions as Treasurer and of the financial condition of the corporation.
- Ensure that the Executive Director is accurately tracking and executing the finances of the corporation in accordance with the Financial Policies and Procedures.
- Review and monitor all funds and securities of the corporation.
- Make financial information and reports available to board members.

- Perform, or ensure performance of, any other duties consistent with the Financial Policies and Procedures adopted by the Board of Directors.
- In general, perform all duties incident to the office of Treasurer and such other duties as may be required by law, by the Articles of Incorporation of the corporation, or by these Bylaws, or which may be assigned to them from time to time by the Board of Directors.

Section 10. Duties of Parliamentarian

The Parliamentarian shall:

- Serve as a guest of the Executive Committee upon request of the President.
- Advise officers and directors on questions of parliamentary procedure.
- Review proposed changes to Association Bylaws and policies for consistency, content, and compliance with established rules of order and parliamentary authority.

Article 5: Executive Director and Staff

Section 1. Executive Director

The Executive Director, an Employee of the corporation, shall in support of the corporation, its directors, and its officers:

- Serve as chief executive officer of the corporation and shall, subject to the control of the Board of Directors, supervise and control the affairs of the corporation.
- Serve as a non-voting ex-officio member of the Board of Directors at regular meetings.
- In support of the Secretary, shall keep at the principal office of the corporation membership records containing the name and address of each and any members, and, in the case where any membership has been terminated, they shall record such fact in the membership records together with the date on which such membership ceased.
- In support of the Treasurer, shall perform duties consistent with the Financial Policies and Procedures adopted by the Board of Directors.
- Serves as primary account manager for all funds and securities of the corporation.
- Receive, and give receipt for monies due and payable to the corporation from any source whatsoever.
- Disburse, or cause to be disbursed, the funds of the corporation as may be directed by the Board of Directors, taking proper vouchers for such disbursements.
- Carry out the duties described in the job description.

The Executive Director is hereby delegated the general authority to act for and on behalf of the Corporation, as its agent, to administer the Corporation's affairs pursuant to policies established by the Board.

Article 6: Membership

Section 1. Classes

The Corporation shall have the following classes of members: (1) Institutional Members; (2) Professional Members; (3) Affiliate Members; (4) Student Members and (5) Honorary Members. Members shall not have the right to vote on any matters pertaining to the Corporation or its governing documents, regardless of their membership class. The Board of Directors shall have the authority to set the standards of admission for membership with respect to each class of members.

Section 2. Institutional Members

Nonprofit higher education institutions qualify as Institutional Members. Employees of the Institutional Member receive Professional Member benefits and are eligible to serve on the Board of Directors. Students of the Institutional Member receive Student Member benefits. This is a non-voting membership.

Section 3. Professional Members

Individuals that are digital professionals employed by institutions of higher education qualify as Professional Members. Professional Members are eligible to serve on the Board of Directors. This is a non-voting membership.

Section 4. Affiliate Members

Individuals that work closely with the higher education sector but do not work directly for an institution of higher education qualify as Affiliate Members. This is a non-voting membership.

Section 5. Student Members

Individuals that are currently enrolled at a higher education institution qualify as Student Members. This is a non-voting membership.

Section 6. Honorary Members

Any individual who has rendered notable service to higher education, made notable contributions to the education of higher education web professionals, or who had made notable contributions to the advancement of the purpose and mission of this Corporation may become an Honorary Member if so elected by the unanimous vote of the Board of Directors at any meeting of the Board. Honorary Members shall be exempt from paying

dues to the Association. Honorary Members that also qualify as Professional Members may serve on the Board of Directors. This is a non-voting membership.

Section 7. Benefits

The Board of Directors shall establish the benefits of membership for each class, and amend them from time to time to meet the objectives of the Association. The Board of Directors must maintain at all times at least one class of membership that is eligible to serve on the Board of Directors.

Section 8. Dues

The Board of Directors shall establish reasonable membership dues for each class of membership in the Association, to be published publicly at least annually.

Article 7: Committees

Section 1. Executive Committee

The Executive Committee acts as a steering committee for the full Board by prioritizing issues for the full board to address. It consists of all current officers except the Parliamentarian, and is chaired by the President. The Executive Director, an employee of the Corporation, is a non-voting ex-officio member of this committee.

Between regular meetings of the Board of Directors, the Executive Committee may take action on behalf of the Board of Directors. For such actions, quorum is defined as a majority of members of the Executive Committee, with the stipulation that any such action requires the unanimous consent of those present. The action taken should be transmitted to the full Board of Directors and reported in the minutes of the next regular meeting.

The Executive Committee shall keep regular minutes of its proceedings, cause them to be filed with the corporate records, and report the same to the board at each regular meeting of the Board of Directors.

Section 2. Other Committees

The corporation shall have such other committees as designated by resolution of the Board of Directors. These committees may consist of persons who are not also members of the board and shall act in an advisory capacity to the board.

Section 3. Meetings and Action of Committees

Meetings and action of committees shall be governed by, noticed, held and taken in accordance with the provisions of these Bylaws concerning meetings of the Board of

Directors, with such changes in the context of such Bylaw provisions as are necessary to substitute the committee and its members for the Board of Directors and its members, except that the time for regular and special meetings of committees may be fixed by the resolution of the Board of Directors or by the committee. In addition to the requirements of meetings and action of committees, the committee shall report to the Board of Directors, including recommendations for votes and action. The Board of Directors may also adopt rules and regulations pertaining to the conduct of meetings and committees to the extent that such rules and regulations are not inconsistent with the provisions of these Bylaws.

Article 8: Execution of Instruments, Deposits and Funds

Section 1. Execution of Instruments

The Board of Directors, except as otherwise provided in these Bylaws, may by resolution, authorize any officer or agent of the corporation 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. Unless so authorized, no officer, agent, or employee shall have any power or authority to bind the corporation by any contract or engagement or to pledge its credit or to render it liable monetarily for any purpose or in any amount.

Section 2. Checks and Notes

Except as otherwise specifically determined by resolution of the Board of Directors, or as otherwise required by law, checks, drafts, promissory notes, orders for the payment of money, and other evidence of indebtedness of the corporation shall be signed in accordance with corporation Financial Policies and Procedures adopted by the Board of Directors.

Section 3. Deposits

All funds of the corporation shall be deposited to the credit of the corporation in such banks, trust companies, or other depositories as the Board of Directors may select.

Section 4. Gifts

The Board of Directors may accept on behalf of the corporation any contribution, gift, bequest, or device for the nonprofit purposes of this corporation. The Board of Directors may not accept any contribution, gift, bequest, or device for personal use or gain.

Section 5. Credit Cards

The Association may use credit cards as instruments to facilitate approved transactions for Association business. The Board of Directors must authorize any individuals who receive Association credit cards. The Board of Directors must approve policies with respect to credit card usage to ensure their proper use and limit risk to the Association. Authorized credit card holders shall sign a statement that indicates they agree with the policy.

Article 9: Corporate Records, Reports and Seal

Section 1. Maintenance of Corporate Records

The corporation shall keep as permanent records:

- A. Minutes of all meetings of directors, committees of the board and, if this corporation has members, of all meetings of members, indicating the time and place of holding such meetings, whether regular or special, how called, and the names of those present and the proceedings thereof;
- B. Adequate and correct books and records of account, including accounts of its properties and business transactions and accounts of its assets, liabilities, receipts, disbursements, gains and losses;
- C. A record of its members, if any, indicating their names and addresses and, if applicable, the class of membership held by each member and the termination date of any membership;
- D. A copy of the corporation's Articles of Incorporation and Bylaws as amended to date, which shall be open to inspection by the members, if any, of the corporation at all reasonable times during office hours.

Section 2. Corporate Seal

The Board of Directors may adopt, use, and at will alter, a corporate seal. Failure to affix the seal to corporate instruments, however, shall not affect the validity of any such instrument.

Section 3. Directors Inspection Rights

Every Director shall have the absolute right, upon at least 10 days' written notice, at any reasonable time to inspect and copy all books, records and documents of every kind and to inspect the physical properties of the corporation and shall have such other rights to inspect the books, records and properties of this corporation as may be required under the Articles of Incorporation, other provisions of these Bylaws, and provisions of law.

Section 4. Members' Inspection Rights

Every Member who has been a member of record for at least six months shall have the following inspection rights, for a purpose reasonably related to such person's interest as a member:

To inspect at any reasonable time, upon at least 10 days' written demand, the corporation's bylaws, books of accounts, financial records, and the members' ledger or duplicate ledger, upon written demand to the Secretary of the corporation by the Member, for a purpose reasonably related to such person's interests as a Member.

Members shall have such other inspection rights as may be required under the Articles of Incorporation, other provisions of these Bylaws, and provisions of law.

Section 5. Right to Copy and Make Extracts

Any inspection under the provisions of the Article may be made in writing, by Member or by Member's agent or attorney, and the right to inspection shall include the right to copy and make extracts.

Section 6. Periodic Report

The board shall cause any annual or periodic report required under law to be prepared and delivered to an office of the State of Nevada or to the Members, if any, of this corporation, to be so prepared and delivered within the time limits set by law.

Article 10: IRC 501(C) Tax Exemption Provisions

Section 1. Limitations on Activities

No substantial part of the activities of this corporation shall be the carrying on of propaganda, or otherwise attempting to influence legislation [except as otherwise provided by Section 501(h) of the Internal Revenue Code], and this corporation shall not participate in, or intervene in (including the publishing or distribution of statements), any political campaign on behalf of, or in opposition to, any candidate for public office.

Notwithstanding any other provisions of these Bylaws, this corporation shall not carry on any activities not permitted to be carried on (a) by a corporation exempt from federal income tax under Section 501(c) of the Internal Revenue Code, or (b) by a corporation, contributions to which are deductible under Section 170(c)(2) of the Internal Revenue Code.

Section 2. Prohibition Against Private Inurement

No part of the net earnings of this corporation shall inure to the benefit of, or be distributable to, its members, directors or trustees, officers, or other private persons, except that the corporation shall be authorized and empowered to pay reasonable compensation for services rendered and to make payments and distributions in furtherance of the purposes of this corporation.

Section 3. Distribution of Assets

Upon the dissolution of this corporation, its assets remaining after payment, or provision for payment, of all debts and liabilities of this corporation shall be distributed for one or more exempt purposes within the meaning of Section 501(c) of the Internal Revenue Code or shall be distributed to the federal government, or to a state or local government, for a public purpose. Such distribution shall be made in accordance with all applicable provisions of the laws of this state.

Section 4. Private Foundation Requirements and Restrictions

In any taxable year in which this corporation is a private foundation as described in Section 509(a) of the Internal Revenue Code, the corporation 1) shall distribute its income for said period at such time and manner as not to subject it to tax under Section 4942 of the Internal Revenue Code; 2) shall not engage in any act of self-dealing as defined in Section 4941(d) of the Internal Revenue Code; 3) shall not retain any excess business holdings as defined in Section 4943(c) of the Internal Revenue Code; 4) shall not make any investments in such manner as to subject the corporation to tax under Section 4944 of the Internal Revenue Code; and 5) shall not make any taxable expenditures as defined in Section 4945(d) of the Internal Revenue Code.

Article 11: Parliamentary Authority

Section 1. Parliamentary Authority of the Corporation

The rules contained in the current edition of Robert's Rules of Order Newly Revised shall govern the corporation in all cases to which they are applicable and in which they are not inconsistent with these bylaws, Articles of Incorporation, and policies and procedures adopted by resolution of the Board of Directors.

Article 12: Amendment of Bylaws

Section 1. Amendment

Except as may otherwise be specified under provisions of law, these Bylaws, or any of them, may be altered, amended, or repealed and new Bylaws adopted by approval of the Board of Directors.

Article 13: Construction and Terms

If there is any conflict between the provisions of the Bylaws and the Articles of Incorporation of this corporation, the provisions of the Articles of Incorporation shall govern.

Should any of the provisions or portions of these Bylaws be held unenforceable or invalid for any reason, the remaining provisions and portions of these Bylaws shall be unaffected by such holding.

All references in these Bylaws to the Articles of Incorporation shall be to the Articles of Incorporation, Articles of Organization, Certificate of Incorporation, Organizational Charter, Corporate Charter, or other founding document of this corporation filed with an office of this state and used to establish the legal existence of this corporation.

All references in these Bylaws to a section or sections of the Internal Revenue Code shall be to such sections of the Internal Revenue Code of 1986 as amended from time to time, or to corresponding provisions of any future federal tax code.