

IRSCOLLECT

Scope: These rules shall apply to this contract.

Underlying: The Underlying for this Contract is the tax revenue collected by the Internal Revenue Service ("IRS") in <year_1> and <year_2> according to the IRS' Data Books in those years.. Revisions to the Underlying made after Expiration will not be accounted for in determining the Expiration Value.

Source Agency: The Source Agency is the Internal Revenue Service.

Type: The type of Contract is an Event Contract.

Issuance: After the initial Contract, Contract iterations will be listed on an as-needed basis at the discretion of the Exchange and corresponding to the risk management needs of Members.

<year_1 and <year_2>: <year_1 and <year_2> refers to a calendar date specified by the Exchange. The Exchange may list iterations of the Contract corresponding to variations of <year_1 and <year_2>.

Payout Criterion: The Payout Criterion for the Contract encompasses the Expiration Values that tax revenue collected in <year_2> is greater than in <year_1>.

Minimum Tick: The Minimum Tick size for the Contract shall be \$0.01.

Position Accountability Level: The Position Accountability Level for the Contract shall be \$25,000 per strike, per Member.

Last Trading Date: The Last Trading Date of the Contract will be the same as the Expiration Date. The Last Trading Time will be the same as the Expiration time.

Settlement Date: The Settlement Date of the Contract shall be no later than the day after the Expiration Date, unless the Market Outcome is under review pursuant to Rule 7.1.

Expiration Date: The latest Expiration Date of the Contract shall be one year after the end of calendar <year_2>. If an event described in the Payout Criterion occurs, or the data is released, expiration will be moved to an earlier date and time in accordance with Rule 7.2.

Expiration time: The Expiration time of the Contract shall be 10:00 AM ET.

Settlement Value: The Settlement Value for this Contract is \$1.00.

Expiration Value: The Expiration Value is the value of the Underlying as documented by the Source Agency on the Expiration Date at the Expiration time.

Contingencies: Before Settlement, Kalshi may, at its sole discretion, initiate the Market Outcome Review Process pursuant to Rule 6.3(d) of the Rulebook. If an Expiration Value cannot be determined on the Expiration Date, Kalshi has the right to determine payouts pursuant to Rule 6.3(b) in the Rulebook.

