

DIGITAL ASSETS



FREEMAN | LAW

Complexity, Simplified.

DIGITAL ASSETS, CRYPTOCURRENCY, AND BLOCKCHAIN

- Freeman's Cryptocurrency, Digital Asset, and Blockchain attorneys are steeped in the legal, tax, and regulatory issues related to cryptocurrency and other digital assets.
- Our attorneys have been recognized nationally and internationally, including being named to U.S. News and World Report's Best Lawyers in America list, Super Lawyers, and recognized by Chambers & Partners as among the leading attorneys in the United States. Nearly one-third of our attorneys serve as law professors at tier-one law schools.
- Our professionals are well-versed in government enforcement initiatives and investigations relating to digital assets. We regularly represent clients in litigation and fraud investigations utilizing proprietary data analytics and procedures to trace defrauded, stolen digital assets through blockchain transactions.
- We offer turnkey virtual general counsel services, advising administrators, exchanges, and miners on compliance with regulatory and licensing requirements relating to exchanges; non-fungible tokens ("NFTs"); mining ventures; decentralized finance (DeFi); asset digitization; and other innovative, disruptive models.



Freeman is an innovative thought leader in the blockchain and cryptocurrency space. Blockchain and virtual currency activities take place in a rapidly-evolving regulatory landscape. We are at the forefront as these emerging technologies continue to revolutionize social and economic activities.

Virtual and crypto-currencies are built on blockchain technology—a technological innovation that allows for a distributed, decentralized digital ledger generally built upon cryptographic security mechanisms and consensus protocol. This underlying blockchain protocol has evolved from abstract theory into a transformational force that is disrupting industries and regulatory regimes.

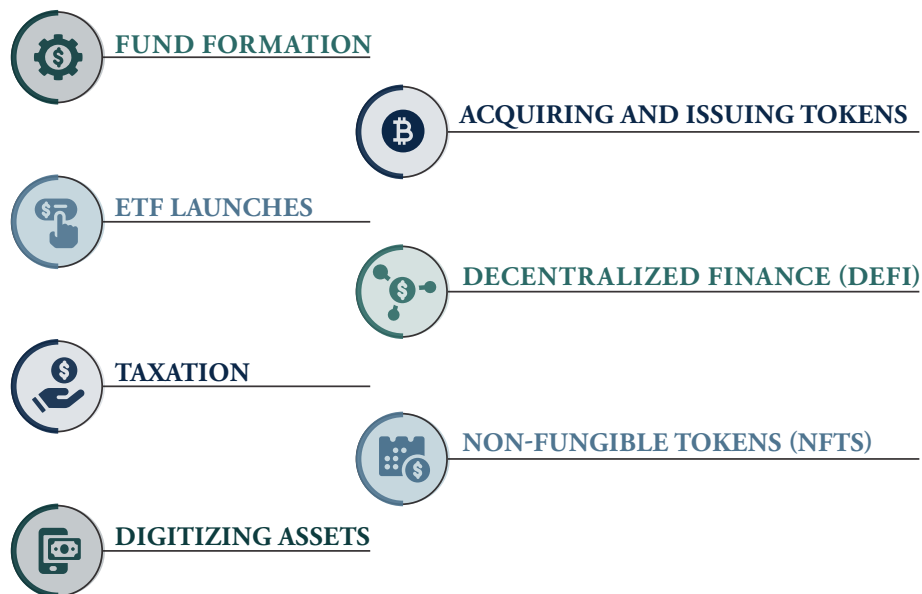
From a legal perspective, understanding the tax, regulatory, and other legal issues associated with blockchain technology and cryptocurrency requires an understanding of this underlying technology.

We offer turnkey virtual general counsel services and a deep understanding of the underlying technology and innovations, as well as the tax and legal issues associated with their use.

Innovative, disruptive change is at the heart of the digital asset revolution, pushing at the boundaries of the law. We help clients blaze a trail, positioning them to change the world.

CRYPTOCURRENCY LEGAL LANDSCAPE

Cryptocurrencies and other digital assets have given rise to a complex, overlapping regulatory patchwork. We bring unique, multi-disciplinary experience and understanding of distributed ledger technologies, positioning our team to guide clients through the legal, regulatory, transactional, and policy issues applicable to cryptocurrency and digital assets. We assist clients with cutting-edge transactions in this rapidly evolving space, including:



We assist clients with a cross-section of areas impacting digital currencies, including company formations; token sales and securities compliance, such as equity Crowdfunding, Reg A+, Reg D/506(c), and Reg S; DeFi projects; crypto fund formation; taxation; and cryptocurrency fraud, including digital asset tracing and recovery.

CRYPTOCURRENCY TAXATION

Cryptocurrencies involve unique tax considerations. Businesses and individuals need up-to-date guidance and insight regarding the tax law and its impact on virtual currency activities at the state, federal, and international levels. Freeman Law is positioned to advise clients on the latest cryptocurrency tax strategies and thinking.

The IRS and other tax authorities are aggressively enforcing tax laws with a heightened focus on cryptocurrency. The IRS and Department of Justice have increased the use of John Doe summonses targeting cryptocurrency transactions and have engaged in publicized campaigns to identify and target unreported cryptocurrency transactions. We regularly counsel clients through voluntary disclosures so that they can come into compliance with tax laws while mitigating civil and criminal exposure. We also represent clients through current and amended tax returns; prior, unfiled tax returns; and in IRS examinations and criminal investigations.

EXCHANGE LICENSING & COMPLIANCE

We represent clients through the exchange licensing and compliance process. We assist clients with various exchange-licensing services, including:

- General Counsel and Legal Advisory Services
- Offshore Entity Formation
- Initial Decentralized Exchange Offerings
- FinCEN Compliance and Money Services Business (“MSB”) Registration
- State Money Transmitter Licenses (MTLs)
- Anti-Money Laundering (“AML”) and Know-Your-Customer (“KYC”) Compliance
- No-Action Letters for Crypto ATMs, Brokers, OTCs and Crypto Exchanges
- Office of Foreign Assets Control (“OFAC”) Compliance
- Regulatory Investigations and Defense

CRYPTOCURRENCY EXCHANGES AND ANTI-MONEY LAUNDERING COMPLIANCE

Cryptocurrency transactions can raise a host of other regulatory compliance challenges as well. Cryptocurrency issuers and administrators may be subject to “money transmission” regulations at both the state and federal level. FinCEN and analogous state agencies administer “money transmission” regulatory regimes, which may include Anti-Money Laundering (“AML”) and Know-Your-Customer (“KYC”) compliance requirements. Violations and failures to properly register under these regimes may even give rise to criminal violations.

We assist clients with compliance under AML, Bank Secrecy Act (“BSA”), and KYC regimes.

COIN OFFERINGS & SECURITIES COMPLIANCE

Freeman also offers legal and regulatory guidance with respect to Initial Coin Offerings (“ICOs”). ICOs raise particular regulatory challenges and risks. Depending on the circumstances, an ICO may be classified as the issuance of a security subject to state or federal security regulations or a commodity subject to CFTC oversight. Investors and issuers need astute legal counsel regarding these risks and associated compliance measures.

Our lawyers represent clients with respect to federal and state securities and commodities laws applicable to digital assets. We represent clients with digital asset transactions, including those involving tokenized assets, decentralized finance (DeFi) products, and crypto-based investment vehicles.

Our attorneys guide clients through token sales and securities compliance, including equity Crowdfunding, Reg A+, Reg D/506(c), and Reg S. We counsel investors and other participants on projects in the growing DeFi industry, with clients including issuers of digital assets and asset managers investing in them.



AN EVOLVING LEGAL LANDSCAPE

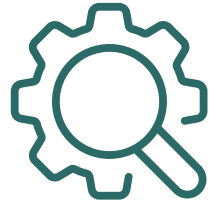
The cryptocurrency and blockchain regulatory landscape is rapidly evolving across jurisdictions. Compliance with this overlapping regulatory patchwork—at both the state and federal level—requires innovation and cutting-edge legal advisors. Freeman Law, as a thought leader at the forefront of this space, offers just that.

DIGITAL ASSET RECOVERY

We have extensive experience representing clients in the recovery of digital assets, including litigation, disputes, and fraud investigations. We utilize proprietary data analytics and procedures to trace defrauded, stolen digital assets through blockchain transactions, employing advanced, cross-sectional investigative and legal knowledge to hold fraudulent parties accountable.

We follow the money. We forensically analyze digital assets using investigative methodologies, fusing legal and investigative know-how. Our representation capabilities include:

- Tracing stolen cryptocurrency across blockchains and jurisdictions
- Disputes between customers and cryptocurrency exchanges
- IRS examinations and criminal tax investigations
- SEC investigations and civil defense
- Business and investment fraud
- Breach of contract disputes



READY WHEN YOU ARE

A Texas-based law firm with international reach. We have represented clients across six continents and more than 35 countries, advising on tax treaties, transactions, and litigation—serving as trial lawyers, tax attorneys, and trusted counsel.

U.S. News and World Reports has recognized Freeman as a “Tier 1” law firm. Our ranks include attorneys who have been named to U.S. News and World Report’s Best Lawyers in America list, recognized by Chambers & Partners as among the leading attorneys in the United States, and recognized as the “Leading Tax Controversy Litigation Attorney of the Year” for the State of Texas.



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