Form **8937** (December 2017) Department of the Treasury Internal Revenue Service

Transactions.

Report of Organizational Actions Affecting Basis of Securities

See separate instructions.

Part I Reporting	Issuer					
1 Issuer's name		2 Issuer's employer identification number (EIN) 87-2764212				
DraftKings Inc., as the inc						
3 Name of contact for ad	lditional information	4 Telephone No. of contact	5 Email address of contact			
DraftKings Inc. Investor R		(617) 986-6744	Investors@draftkings.com			
6 Number and street (or	P.O. box if mail is not o	7 City, town, or post office, state, and ZIP code of contact				
222 Berkeley St.			Boston, MA 02116			
8 Date of action		9 Classification and description				
May 22, 2024		Class A Common Stock of DraftKing	js Inc.			
10 CUSIP number 11 Serial numbe		12 Ticker symbol	13 Account number(s)			
26142V105		DKNG				
Part II Organizati	onal Action Attack	n additional statements if needed. See	e back of form for additional questions.			
14 Describe the organiza	ational action and, if an	pplicable, the date of the action or the date	e against which shareholders' ownership is measured for			
the action See att						
<u></u>						
	Ŭ		ty in the hands of a U.S. taxpayer as an adjustment per			
share or as a percent	age of old basis Each	ch former shareholder of JackPocket In	c. received a basis in its DraftKings Inc. Class A			
Common Stock received i	in connection with the	e consummation of the transactions co	ntemplated by the Agreement and Plan of Merger and			
Plan of Reorganization, d	ated February 11, 202	4, by and among DraftKings Inc., JackP	Pocket Inc., and certain other parties thereto (the			
"Transactions") that is eq	ual to the aggregate	adjusted basis of the shares of JackPoo	cket Inc. capital stock surrendered in the Transactions,			

16 Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates ► As described in Box 15, assuming that the Transactions qualify as a reorganization within the meaning of Section 368(a) of the Internal Revenue Code of 1986, the aggregate tax basis of the DraftKings Inc. Class A Common Stock received by a former JackPocket Inc. securityholder that is a U.S. holder in the Transactions (including any fractional share of DraftKings Inc. Class A Common Stock deemed received and exchanged for cash, as discussed above) will equal the adjusted tax basis of such U.S. holder's JackPocket Inc. capital stock exchanged therefor, reduced by the amount of any cash it received in the Transactions and increased by the amount of any gain it recognized on the Transactions.

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Form 893	37 (12-2	2017)								Page
Part			tional Action	(continued)						r ugo =
					s) and subsection(s) upon which the tax	treatment is	based ►	<u>368(a)(2)</u>	(D), 354, 356, 358
18 C	an anv	resulting la	oss be recognize	d?► No						
				<u>.</u>						
19 P	rovide	any other in	nformation neces	sary to implem	nent the adjustment	, such as the reportal	ble tax year I	•		
	Under	r penalties of	perjury, I declare	that I have exam	ined this return, inclu	ding accompanying sch	edules and sta	itements,	and to the bes	t of my knowledge and
Sign Here		elief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which preparer (other than officer) is based on all information of which prepare (other than officer) is based on all information of which prepare (other than officer) is based on all information of which prepare (other than officer) is based on all information of which prepare (other than officer) is based on all info							2024 14	
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Use (Jniy	Firm's addr						iaa Qaa	Phone no.	

Send Form 8937 (including accompanying statements) to: Department of the Treasury, Internal Revenue Service, Ogden, UT 84201-0054

DraftKings Inc.

EIN: 87-2764212

Attachment to Form 8937

Form 8937, Part II, Box 14

Describe the organizational action and, if applicable, the date of the action or the date against which shareholders' ownership is measured for the action.

On May 22, 2024, DraftKings Inc. ("DraftKings") issued 7,507,817 shares of its Class A Common Stock (the "DraftKings Common Stock"), in connection with the consummation of the transactions contemplated by the Agreement and Plan of Merger and Plan of Reorganization, dated as of February 11, 2024, pursuant to which DraftKings, through its direct wholly owned subsidiary, DraftKings Holdings Inc. ("DK HoldCo"), acquired all of the issued and outstanding shares of capital stock of JackPocket Inc. ("JackPocket") through a merger of Fortune Merger Sub Inc., a wholly owned subsidiary of DK HoldCo ("Merger Sub I"), with and into JackPocket (the "Initial Merger") with JackPocket continuing as the surviving corporation and a wholly owned subsidiary of DK HoldCo and, promptly following the Initial Merger, a merger of JackPocket with and into Fortune Merger Sub LLC, a wholly owned subsidiary of DK HoldCo ("Merger Sub II"), with Merger Sub II continuing as the surviving company (such merger, the "Subsequent Merger," and together with the Initial Merger, the "Transactions"). As a result of the Transactions, (x) each outstanding share of JackPocket's common and preferred stock held by accredited investors was converted into (i) approximately 0.052 shares of DraftKings Common Stock, with a cash payment in lieu of fractional shares, plus (ii) approximately \$2.85 in cash, less any applicable withholding tax, and (y) each outstanding share of JackPocket's common and preferred stock held by non-accredited investors was converted into approximately \$5.09 in cash, less any applicable withholding tax. The expected tax treatment of the Transactions is a tax-free reorganization under Section 368(a)(2)(D) of the Internal Revenue Code of 1986.

Immediately after the Transactions, DraftKings stockholders continued to own their existing shares of DraftKings common stock, the form of which was not changed by the Transactions.