

Part II Organizational Action (continued)

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ SEE ATTACHMENT

18 Can any resulting loss be recognized? ▶ SEE ATTACHMENT

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ SEE ATTACHMENT

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature ▶ 

Date ▶ January 14, 2021

Print your name ▶ Kyle Sauers

Title ▶ Chief Financial Officer

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
Firm's name ▶			Firm's EIN ▶	
Firm's address ▶			Phone no.	

Rush Street Interactive, Inc. (formerly dMY Technology Group, Inc.)
Attachment to Form 8937
Report of Organizational Actions Affecting Basis of Securities

CONSULT YOUR TAX ADVISOR: The information contained herein is being provided pursuant to the requirements of Section 6045B of the Internal Revenue Code of 1986, as amended (the “Code”), and includes a general summary regarding the application of certain U.S. federal income tax laws and regulations relating to the effects of the Recapitalization (as defined below). The information contained herein does not constitute tax advice and does not purport to be complete or to describe the consequences that may apply to particular categories of stockholders. You are urged to consult your own tax advisor regarding the particular consequences of the Recapitalization to you, including the applicability and effect of all U.S. federal, state, local and foreign tax laws, as applicable.

Form 8937 – Part II – Item 14 (Description of Organizational Action)

On December 29, 2020, pursuant to the terms of the Contribution Agreement dated July 27, 2020, Rush Street Interactive, Inc. (the “Company”) converted all outstanding shares of Class B Common stock into shares of Class A Common stock on a one-for-one basis (the “Recapitalization”). No cash consideration was paid in the Recapitalization.

Form 8937 – Part II – Item 15 (Description of the Quantitative Effect of the Organizational Action)

The Recapitalization is intended to qualify as a tax-free reorganization under Section 368(a)(1)(E) of the Code. Under Section 354(a) for the Code, no gain or loss should be recognized by Company Stockholders on the exchange of Class B Common stock for Class A Common stock. Accordingly, pursuant to Section 358(a) of the Code, Company stockholders will have an aggregate tax basis in the Class A Common stock equal to their basis in the Class B Common stock surrendered.

Form 8937 – Part II – Item 16 (Description of the Calculation of the Change of Basis)

The tax basis of each share of Class A Common stock received by a Company stockholder as a result of the Recapitalization will equal the tax basis of the share of Class B Common stock exchanged therefor. Company stockholders that acquired shares of Class B Common stock at different times or different prices will need to determine their tax basis in each block of shares of Class A Common stock received.

Form 8937 – Part II – Item 17 (List of Applicable Internal Revenue Code Sections)

Sections 354(a), 358(a) and 368(a)(1)(E) of the Code.

Form 8937 – Part II – Item 18 (Recognition of Loss)

No loss may be recognized on the Recapitalization.

Form 8937 – Part II – Item 19 (Other Information)

The reportable tax year is 2020 for taxpayers reporting taxable income on a calendar year basis.