

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name Brightstar Lottery PLC (f/k/a International Game Technology PLC)		2 Issuer's employer identification number (EIN) 98-1193882	
3 Name of contact for additional information Jack Muto	4 Telephone No. of contact	5 Email address of contact jack.muto@brightstarlottery.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 10 Memorial Blvd.		7 City, town, or post office, state, and ZIP code of contact Providence, RI 02903	
8 Date of action 06/12/2025		9 Classification and description Common Stock	
10 CUSIP number G4863A108	11 Serial number(s)	12 Ticker symbol BRSL	13 Account number(s)

Part II Organizational Action Attach additional statements if needed. See back of form for additional questions.

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 ► [See attachment.](#)

15 Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis ► [See attachment.](#)

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 ► [See attachment.](#)

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.

Signature ►

Jack Muto

Date ►

7/25/2025

Print your name ► **Jack Muto**

Title ►

Vice President of Global Tax

**Paid
Preparer
Use Only**

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if
self-employed

PTIN

Firm's name ▶

Firm's EIN ▶

Firm's address ►

Phone no.

Brightstar Lottery PLC (f/k/a International Game Technology PLC)

EIN: 98-1193882

Statement to Form 8937

Disclaimer: The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories to shareholders. The information set forth below reflects our expectations as to certain U.S. federal income tax consequences of the transactions below. No assurances can be given that the U.S. Internal Revenue Services will not disagree with or challenge the expected treatment of the transactions and the resulting consequences described herein. Each shareholder is urged to consult their or tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom, any tax return reporting requirements, and the applicability and effect of U.S. federal, state, local, and foreign income and other tax laws in light of their own circumstances.

Part II, Question 14

On June 12, 2025, Brightstar Lottery PLC (the “**Company**”) paid a quarterly distribution of \$0.20 per share to shareholders of record as of May 29, 2025 (the “**June Distribution**”).

Part II, Question 15

The Company has reasonably determined that it is not likely to have positive accumulated earnings and profits (“**E&P**”) as of the date of the June Distribution or current E&P for the year ended December 31, 2025. Accordingly, the distribution is likely to be treated as a non-taxable return of basis to the extent of the recipient shareholder’s tax basis under IRC section 301(c)(2), and any amounts received in excess of the shareholder’s adjusted basis in the stock is treated as gain from the sale or exchange of property under IRC section 301(c)(3).

Part II, Question 16

A shareholder’s adjusted tax basis from the distribution should be calculated using the method described in Part II, Question 15. For example, if a shareholder with one share of common stock (with a tax basis of \$16.00) received \$0.20 in cash which is treated as a return of capital, then immediately following the distribution, the shareholder would have one share with an adjusted tax basis of \$15.80.

Shareholders should consult their tax advisors to determine the tax consequences of their distribution.

Part II, Question 17

IRC section 301 defines the rules used to determine whether, and to what extent, distributions to shareholders are taxable. Distributions to shareholders that do not exceed the corporation’s earnings and profits are reported as taxable dividends in accordance with IRC section 316. In the event a distribution to shareholders exceeds corporate earnings and profits, as determined under IRC section 312, shareholders must apply the rules of IRC section 301 to determine if the distribution is a non-taxable return of basis under IRC section 301(c)(2) or if the distribution results in capital gain under IRC section 301(c)(3).

Part II, Question 18

Not applicable. This is not a loss transaction.

Part II, Question 19

The reportable tax year is 2025.