

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name MSG Knickerbockers Corp.		2 Issuer's employer identification number (EIN) 47-3373056	
3 Name of contact for additional information MSG Investor Relations	4 Telephone No. of contact (212)-465-6618	5 Email address of contact investor@msg.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact 2 Penn Plaza, Tax Department		7 City, town, or post office, state, and ZIP code of contact New York, NY 10121	
8 Date of action October 26, 2026		9 Classification and description Tax free spin-off of MSG Rangers Corp.	
10 CUSIP number 55825T103	11 Serial number(s)	12 Ticker symbol MSGK (formerly MSGS)	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 ► **On October 26, 2026, MSG Knickerbockers Corp. (formerly Madison Square Garden Sports Corp., the "Company"), distributed all of the outstanding common stock of MSG Rangers Corp. (formerly MSGS Spingo, Inc., "MSGS Spingo") to Class A and Class B stockholders of record as of the close of business on October 20, 2026. Each Class A stockholder of the Company received one share of MSGS Spingo Class A common stock for every two shares of Company Class A common stock they held as of the record date. Each Class B stockholder of the Company received one share of MSGS Spingo Class B common stock for every two shares of Company Class B common stock they held as of the record date. As a result of this distribution, MSGS Spingo became a separate publicly traded company. On October 26, 2026, the Company changes its NYSE symbol from "MSGS" to "MSGK." MSGS Spingo is listed on the NYSE under the symbol "MSGR."**
- 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 ► **Based on the Volume Weighted Average Price ("VWAP") on October 27, 2026, the first full trading day after the distribution of both MSGR and MSGK, the Company believes it is appropriate for each Company stockholder to allocate 23% of their pre-distribution tax basis of common stock of the Company to MSGR common stock received in the distribution and the remaining 77% to MSGK common stock.**
- 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 ► **The allocation of pre-distribution federal income tax basis in the Company common stock is based on the Volume Weighted Average Price ("VWAP") of both MSGR and MSGK on October 27, 2026, the first full trading day after the distribution. The VWAP for MSGK common stock on October 27, 2026 was \$301.87. The VWAP for MSGR common stock on October 27, 2026 was \$183.32. Because each stockholder received one share of MSGR common stock for every two shares of MSGK common stock held as of the record date, the relative fair market values used to determine the basis allocation was calculated by comparing the value of two shares of MSGK common stock with the value of one share of MSGR common stock.**

Part II Organizational Action (continued)

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

The applicable Internal Revenue Code sections upon which the tax treatment is based are sections 355, 358, 368, 1001 and 1223.

18 Can any resulting loss be recognized? ► Generally, no gain or loss will be recognized by a MSGK stockholder upon receipt of MSGR common stock received in the distribution, except possibly with respect to cash received in lieu of fractional shares of MSGR common stock.

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

On October 27, 2026, MSGK posted to its publicly available website a detailed description of the transaction and guidance with regard to federal income tax basis between MSGK common stock and MSGR common stock received in the distribution. A copy of this information posted to the MSGK website (<https://investor.msgknicks.com>) is attached to this Form 8937.

**Sign
Here**

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 ►

Trisha DeLorenzo

Date ►

10/27/26

Print your name ► **Trisha DeLorenzo**

Title ► **Senior Vice President - 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.