

DISH NETWORK CORPORATION

EIN:

ATTACHMENT TO IRS FORM 8937 – PART II REPORT OF ORGANIZATIONAL ACTIONS AFFECTING BASIS OF SECURITIES

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 Merger (as defined below) on the tax basis of shares of DISH Network Corporation (“DISH Network”) common stock and the allocation of tax basis between shares of DISH Network common stock and EchoStar BSS Corporation (“BSS”) common stock following the Merger. 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 shareholders. Neither DISH Network nor BSS provides tax advice to its shareholders. Shareholders are urged to consult their own tax advisors regarding the particular consequences of the Merger to them, including the applicability and effect of all U.S. federal, state and local and foreign tax laws.

Line 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 September 10, 2019, a wholly owned subsidiary of DISH Network merged with and into BSS (the “Merger”), with BSS continuing as a wholly owned subsidiary of Dish Network. As a result of the Merger, each BSS shareholder received 0.23523769 shares of Dish Class A common stock (“Dish Network Common Stock”) for each share of BSS common stock surrendered in the Merger.

Line 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.

DISH Network will treat the Merger as a “reorganization” within the meaning of Section 368(a) of the Internal Revenue Code of 1986. BSS shareholders that received Dish Network Common Stock in the Merger generally will not recognize gain or loss, except with respect to cash received instead of fractional Dish Network Common Stock (as discussed below). The aggregate tax basis of the Dish Network Common Stock received in the Merger (including any fractional shares deemed received and redeemed for cash as described below) will equal a shareholder’s aggregate adjusted tax basis in the BSS common stock surrendered in the Merger. The shareholder’s holding period for the Dish Network Common Stock received in the Merger (including any fractional share deemed received and redeemed for cash as described below) will include the shareholder’s holding period of the BSS common stock surrendered in the Merger.

A BSS shareholder that received cash instead of a fractional share of Dish Network Common Stock will be treated as having received such fractional share of Dish Network Common Stock pursuant to the

Merger and then as having sold such fractional share of Dish Network Common Stock for cash. As a result, the shareholder generally will recognize gain or loss equal to the difference between the amount of cash received and the shareholder's basis in the fractional share of Dish Network Common Stock as set forth above.

Line 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 description of basis calculation in Part II, Line 15, above.

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

Sections 302, 358, and 368(a).

Line 18 – Can any resulting loss be recognized?

Except as described above in Part II, Line 15 with respect to fractional shares of DISH Network Common Stock, no loss will be recognized for federal income tax purposes as a result of the Merger.

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

The Merger was completed on September 10, 2019. For BSS shareholders whose taxable year is the calendar year, the reportable tax year is 2019.