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

Report of Organizational Actions Affecting Basis of Securities

▶ See separate instructions.

OMB No. 1545-0123

Part I Reporting Issuer

1 Issuer's name: VECTOR ATOMIC, INC.	2 Issuer's employer identification number (EIN): 82-4145416

3 Name of contact for additional information: TYLER ROSENBAUM	4 Telephone No. of contact:	5 Email address of contact: TYLER.ROSENBAUM@IONQ.CO

6 Number and street (or P.O. box if mail is not delivered to street address) of contact: 4505 CAMPUS DRIVE	7 City, town, or post office, state, and ZIP code of contact: COLLEGE PARK, MD 20740

8 Date of action: OCTOBER 2, 2025	9 Classification and description: COMMON STOCK

10 CUSIP number	11 Serial number(s)	12 Ticker symbol	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 2, 2025, VECTOR ATOMIC, INC. ("VECTOR"), VIOLIN ACQUISITION SUB, INC. ("VIOLIN"), A DIRECT, WHOLLY OWNED SUBSIDIARY OF IONQ, INC. ("IONQ") AND IONQ COMPLETED THEIR AGREEMENT AND PLAN OF MERGER, DATED SEPTEMBER 16, 2025, WHICH PROVIDED FOR THE MERGER OF VIOLIN WITH AND INTO VECTOR, WITH VECTOR CONTINUING AS THE SURVIVING CORPORATION. AT THE EFFECTIVE TIME OF THE ORGANIZATIONAL ACTION, EACH SHARE OF VECTOR CAPITAL STOCK WAS CANCELLED AND CONVERTED INTO THE RIGHT TO RECEIVE THE MERGER CONSIDERATION AND EACH SHARE OF VIOLIN CAPITAL STOCK WAS CANCELLED AND CONVERTED INTO COMMON STOCK OF VECTOR AS THE SURVIVING CORPORATION AND IONQ WILL THEREAFTER OWN 100% OF THE OUTSTANDING CAPITAL STOCK OF VECTOR AS THE SURVIVING CORPORATION OF THE ORGANIZATIONAL ACTION.

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 ▶ THE MERGER IS INTENDED TO QUALIFY AS A REORGANIZATION WITHIN THE MEANING OF SECTION 368(A) OF THE CODE. THE PARTIES TO THIS MERGER HAVE NOT SOUGHT, AND WILL NOT SEEK, ANY RULING FROM THE IRS REGARDING ANY MATTERS RELATING TO THE MERGER, AND AS A RESULT, THERE CAN BE NO ASSURANCE THAT THE IRS WOULD NOT ASSERT, OR THAT A COURT WOULD NOT SUSTAIN, A POSITION CONTRARY TO ANY OF THE CONCLUSIONS SET FORTH HEREIN. THE FOLLOWING DESCRIPTIONS AND CALCULATIONS ASSUME THAT THE MERGER SO QUALIFIES.

A U.S. HOLDER GENERALLY WILL NOT RECOGNIZE ANY GAIN OR LOSS, AND NO AMOUNT WILL BE INCLUDIBLE IN THE INCOME OF SUCH U.S. HOLDER, AS A RESULT OF THE RECEIPT OF NEWLY ISSUED COMMON STOCK IN THE MERGER. THE AGGREGATE TAX BASIS OF THE NEWLY ISSUED COMMON STOCK RECEIVED IN THE MERGER SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE VECTOR CAPITAL STOCK SURRENDERED IN EXCHANGE THEREFORE UNDER SECTION 358(A) OF THE CODE.

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 AGGREGATE TAX BASIS OF THE NEWLY ISSUED COMMON STOCK RECEIVED IN THE MERGER SHOULD BE THE SAME AS THE AGGREGATE TAX BASIS OF THE VECTOR CAPITAL STOCK SURRENDERED IN EXCHANGE THEREFOR UNDER SECTION 358(A) OF THE CODE. THE BASIS IN EACH SHARE OF NEWLY ISSUED COMMON STOCK RECEIVED IN THE EXCHANGE SHOULD BE EQUAL TO THE BASIS OF THE SHARE EXCHANGED THEREFOR UNDER TREAS. REG. 1.358-2(A)(2).

THE AGGREGATE MERGER CONSIDERATION TO BE PAID IN CONNECTION WITH THE ORGANIZATIONAL ACTION IS EXPECTED TO BE APPROXIMATELY 6,608,000 NEWLY ISSUED SHARES OF COMMON STOCK (BASED ON ASSUMED VALUE OF $39.72 PER SHARE) WITH 6,080,379 NEWLY ISSUED SHARES OF COMMON STOCK ISSUED AT CLOSING AND AN ADDITIONAL 566,464 SHARES ISSUED INTO ESCROW.

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 TAX TREATMENT DESCRIBED HEREIN IS BASED (IN PART) ON SECTIONS 368(A), 368(A)(2)(E), 354(A)(I), AND 358(A) OF THE CODE.

18 Can any resulting loss be recognized? ▶ ASSUMING THAT THE MERGER QUALIFIES AS A REORGANIZATION WITHIN THE MEANING OF CODE SECTION 368(A), A U.S. HOLDER GENERALLY WILL NOT RECOGNIZE ANY LOSS AS A RESULT OF THE RECEIPT OF THE NEWLY ISSUED COMMON STOCK IN THE MERGER.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ REPORTABLE YEAR: 2025

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 ▶ Signed by: Tyler Rosenbaum 5A2F4F63FBD4479... Date ▶ 14 Nov 2025

Print your name ▶ TYLER ROSENBAUM Title ▶ ASSISTANT SECRETARY

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.	

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