MARCH 7, 2021, WHICH PROVIDED FOR THE MERGER OF DMY, IONQ TRAP ACQUISITION INC. WITH AND INTO IONQ, WITH IONQ PURSUANT TO WHICH THE PIPE INVESTORS HAVE COMMITTED TO PURCHASE 34,500,000 SHARES OF DMY’S CLASS A COMMON STOCK, PAR VALUE $0.0001 PER SHARE, AT A PURCHASE PRICE PER SHARE OF $10.00 AND AN AGGREGATE PURCHASE PRICE OF $345.0 MILLION. AT THE EFFECTIVE TIME OF THE ORGANIZATIONAL ACTION, EACH SHARE OF IONQ CAPITAL STOCK WAS CANCELLED AND CONVERTED INTO THE RIGHT TO RECEIVE THE MERGER CONSIDERATION AND DMY WILL THEREAFTER OWN 100% OF THE OUTSTANDING CAPITAL STOCK OF IONQ AS THE SURVIVING CORPORATION OF THE ORGANIZATIONAL ACTION. ANY SHARES OF IONQ CAPITAL STOCK HELD IMMEDIATELY PRIOR TO THE EFFECTIVE TIME WILL BE CANCELLED WITHOUT ANY CONVERSION.

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 AGGREGATE MERGER CONSIDERATION TO BE PAID IN CONNECTION WITH THE ORGANIZATIONAL ACTION IS EXPECTED TO BE APPROXIMATELY 123,808,665 NEWLY ISSUED SHARES OF CLASS A STOCK EQUAL TO $1.238 BILLION (BASED ON ASSUMED VALUE OF $10.00 PER SHARE).
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)(1), AND 358(A) OF THE CODE.


19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ► REPORTABLE TAX YEAR: 2021

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 ► THOMAS KRAMER

Date ► 11/14/2021

Print/Type preparer’s name ► JEFFREY AUSNEHMER

Preparer’s signature ►

Date 11/15/2021

Check if self-employed

PTIN P00960186

Print/Type firm’s name ► DELOITTE TAX LLP

Firm’s address ► 7900 TYSONS ONE PLACE SUITE 800 MCLEAN, VA 22202

Firm’s EIN ► 86-1065772

Phone no. 703-251-1000

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