

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), 354(a)(1), and 358(a) of the Code.

18 Can any resulting loss be recognized? ▶ Assuming that the Mergers qualify 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 Mergers.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ Reportable year: 2026

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.

Signed by: *Kevin Caimi*

Signature ▶ 4FE8B2ADE0544D9... Date ▶ 3/10/2026 | 4:07 PM PDT

Print your name ▶ Kevin Caimi Title ▶ Assistant Treasurer

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

IonQ, Inc. Form 8937 Attachment

Line 14. On January 26, 2026, IonQ, Inc. (“IonQ”), Saxophone Intermediary Sub Inc., a direct and wholly-owned subsidiary of IonQ (“Merger Sub 1”), Saxophone Acquisition Sub LLC, a direct and wholly-owned subsidiary of IonQ (“Merger Sub 2”), and Skyloom Global Corp. (“Skyloom”) completed their Agreement and Plan of Merger (the “Merger Agreement”), dated November 6, 2025, which provided for (i) a merger of Merger Sub 1 with and into Skyloom (the “First Step Merger”) followed by (ii) a merger of the intermediate surviving corporation into Merger Sub 2 (the “Second Step Merger”, and together with the First Step Merger, “Mergers”). At the effective time of the organizational action, each share of Skyloom capital stock issued and outstanding immediately prior to the effective time of the First Step Merger was cancelled and converted into the right to receive the applicable per share portion of the merger consideration payable in IonQ common stock, subject to certain adjustments set forth in the Merger Agreement.

In connection with the Mergers, IonQ, Skyloom, and each applicable holder entered into a Promissory Note Repayment Agreement, pursuant to which, concurrently with the effective time and delivery of the consideration shares, each holder’s rights under Convertible Note and Warrant Purchase Agreement, dated as of March 17, 2024 (as amended and restated on January 24, 2025, amended by the Amendment thereto dated February 6, 2025, and as further amended or restated from time to time, the “Note Purchase Agreement”), which were treated as equity for U.S. federal income tax purposes, were terminated and all such rights were repaid through the issuance of shares of IonQ common stock and, if applicable, other consideration pursuant to the Promissory Note Repayment Agreement.