

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

Report of Organizational Actions Affecting Basis of Securities

OMB No. 1545-0123

► See separate instructions.

Part I Reporting Issuer

1 Issuer's name		2 Issuer's employer identification number (EIN)	
Rocket Lab USA, Inc. (fka Vector Acquisition Corporation)		98-1550340	
3 Name of contact for additional information	4 Telephone No. of contact	5 Email address of contact	
Scott Poteracki	(714) 655-2936	s.poteracki@rocketlabusa.com	
6 Number and street (or P.O. box if mail is not delivered to street address) of contact		7 City, town, or post office, state, and ZIP code of contact	
3881 McGowen Street		Long Beach, CA 90808	
8 Date of action		9 Classification and description	
8/25/2021		Common Stock	
10 CUSIP number	11 Serial number(s)	12 Ticker symbol	13 Account number(s)
See attachment		See attachment	

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 ► [See attachment](#)

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 ► [See attachment](#)

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 attachment](#)

Part II **Organizational Action** (continued)**17** List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ► [See attachment](#)**18** Can any resulting loss be recognized? ► [See attachment](#)**19** Provide any other information necessary to implement the adjustment, such as the reportable tax year ► [See attachment](#)**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.

DocuSigned by:

Signature ► 

5C79FE82F4524C5...

Date ► 1/17/2022

Print your name ► Adam Spice

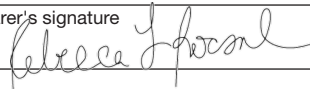
Title ► CFO

**Paid
Preparer
Use Only**

Print/Type preparer's name

Rebecca Procsal

Preparer's signature



Date

01/14/2022

Check ☐ if
self-employed

PTIN

P00363210

Firm's name ► KPMG LLP

Firm's EIN ►

13-5565207

Firm's address ► 20 Pacifica, Suite 700, Irvine CA 92618

Phone no.

949-885-5400

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

This document to remain on website until 8/25/2031 as required by Treas. Reg. Section 1.6045B-1(a)(3)

**Rocket Lab USA, Inc. (fka Vector Acquisition Corporation)
EIN 98-1550340
Attachment to Form 8937**

Form 8937, Part I, Box 9: Classification and description

Rocket Lab USA, Inc. Common Stock

Rocket Lab USA, Inc. Warrant expiring 8/25/2026

Form 8937, Part I, Box 10 (CUSIP Number):

Rocket Lab USA, Inc. Common Stock: 773122106

Rocket Lab USA, Inc. Warrant expiring 8/25/2026: 773122114

Form 8937, Part I, Box 12 (Ticker Symbol):

Rocket Lab USA, Inc. Common Stock: RCLB

Rocket Lab USA, Inc. Warrant expiring 8/25/2026: RCLBW

Form 8937, Part II, Box 14: Describe the organizational action and, if applicable, the date of the action or the date against which the shareholders' ownership is measured from the action.

Immediately prior to the business combination as described below, Rocket Lab USA, Inc. amended and restated its certificate of incorporation, and in connection therewith, converted (i) each of the outstanding shares of common stock and preferred stock of Rocket Lab USA, Inc. into a number of shares of Rocket Lab USA, Inc. common stock equal to an exchange ratio of 9.059659, and (ii) corresponding adjustments were made to all outstanding restricted stock units, warrants, options, and other rights to acquire Rocket Lab USA, Inc. stock to reflect such conversion.

Vector Acquisition Corporation ("Vector") merged with and into Prestige USA Merger Sub, Inc., ("Merger Sub") a Delaware corporation and a wholly-owned subsidiary of Rocket Lab USA, Inc ("old Rocket Lab"). Vector survived the merger as a wholly owned subsidiary of old Rocket Lab. Subsequent to this merger, old Rocket Lab merged into Vector, with Vector surviving the merger. Vector subsequently amended its certification of incorporation and changed its name to Rocket Lab USA, Inc. ("new Rocket Lab"). The series of mergers described above are referred to as the "Mergers".

Form 8937, Part II, Box 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 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. Former holders of old Rocket Lab and Vector stock are urged to consult their own tax advisor with respect to the federal income tax consequences of the Mergers. Further discussion of material U.S. federal income tax consequences of the Mergers can be found in the Form S-4 for Vector Acquisition Corporation/Rocket Lab USA, Inc. as filed with the Securities and Exchange Commission on June 25, 2021, under the heading "U.S. Federal Income Tax Considerations" (available at:

https://www.sec.gov/Archives/edgar/data/1819994/000119312521200567/d169841ds4.htm#tx169841_23) (the "Form S-4").

This document to remain on website until 8/25/2031 as required by Treas. Reg. Section 1.6045B-1(a)(3)

As a result of old Rocket Lab's amendment and restatement of its certificate of incorporation, as described in Box 14, the aggregate tax basis in the common stock and preferred stock received pursuant to the exchange ratio will be equal to the aggregate tax basis in the common stock and preferred stock surrendered. The basis per share will change based upon a 9.059659 exchange ratio.

Vector and old Rocket Lab intend, for U.S. federal income tax purposes, that the Mergers, taken together, will qualify as a "reorganization" within the meaning of section 368(a) of the Internal Revenue Code of 1986. Accordingly, the aggregate tax basis in the new Rocket Lab shares received in the Mergers will generally be equal the old Rocket Lab shareholder's aggregate tax basis in the old Rocket Lab shares surrendered in the Mergers. Furthermore, the aggregate tax basis in the new Rocket Lab warrants received in the Mergers will generally equal the old Rocket Lab shareholder's aggregate tax basis in the old Rocket Lab warrants surrendered in the Mergers.

Form 8937, Part II, Box 16: Describe the calculation of the change in basis and the data that supports the calculation, such as the market value of securities and the valuation date.

See the discussion in Box 15 above.

Form 8937, Part II, Box 17: List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Section 305, 368(a), Section 354, Section 356, and Section 358

Form 8937, Part II, Box 18: Can any resulting loss be recognized?

In general, former old Rocket Lab shareholders will not recognize gain or loss for U.S. federal income tax purposes on the receipt of new Rocket Lab shares in the Merger.

Form 8937, Part II, Box 19:

The Mergers were effective on August 25, 2021. Consequently, the reportable year of holders of the old Rocket Lab and Vector stock for reporting the tax effect of the Mergers is the taxable year that includes the August 25, 2021 date.

Protective Filing: Issuer is uncertain whether the Mergers affect holder's basis in shares of old Rocket Lab and Vector stock since basis is carried over to shares of new Rocket Lab USA, Inc. (fka Vector Acquisition Corporation) stock as described in the response in Box 14.