

Epi9

Fill in this information to identify the case:

Debtor 1 Nikola Motor Company LLC

Debtor 2
(Spouse, if filing) _____

United States Bankruptcy Court for the: District of Delaware

Case number 25-10258-TMH

RECEIVED

2025 MAR -5 AM 9:00

CLERK
U.S. BANKRUPTCY COURT
DISTRICT OF DELAWARE

Official Form 410

Proof of Claim

Filed: USBC - District of Delaware
Nikola Corporation, Et al
25-10258 (TMH)

(CLM)

NKL



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12/15

s form to

Read the instructions before filling out this form. This form is for making a claim for an administrative expense. Make such a request for payment of an administrative expense. Make such a request for payment of an administrative expense.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157 and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

PINAL COUNTY TREASURER

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor: _____

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom? _____

3. Where should notices and payments to the creditor be sent?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

PINAL COUNTY TREASURER

Name

PO BOX 729

Number Street

FLORENCE

AZ

85132

City

State

ZIP Code

Contact phone 520-866-6327

Contact email bankruptcy@pinal.gov

Where should payments to the creditor be sent? (if different)

Name

Number

Street

City

State

ZIP Code

Contact phone _____

Contact email _____

Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____

4. Does this claim amend one already filed?

☒ No

☐ Yes. Claim number on court claims registry (if known) _____

Filed on

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No

☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No
☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 3 1 2 7

7. How much is the claim? \$ 281,751.73. Does this amount include interest or other charges?
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.
Business Personal Property Tax

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☒ Other. Describe: Business Personal Property tax
Basis for perfection: _____
Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)
Value of property: \$ 7,474,991.00
Amount of the claim that is secured: \$ _____
Amount of the claim that is unsecured: \$ 281,751.73 (The sum of the secured and unsecured amounts should match the amount in line 7.)
Amount necessary to cure any default as of the date of the petition: \$ 281,751.73
Annual interest Rate (when case was filed) 16.00 %
☒ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☒ Yes. Check all that apply:

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$

\$

\$

\$ 281,751.73

\$

\$

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 02/26/2025
MM / DD / YYYY

Linette McMinn

Signature

Print the name of the person who is completing and signing this claim:

Name Linette McMinn
First name Middle name Last name

Title TREASURER ACCOUNTANT SENIOR

Company PINAL COUNTY TREASURER
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address PO BOX 729
Number Street
FLORENCE AZ 85132
City State ZIP Code

Contact phone 520-866-6437 Email bankruptcy@pinal.gov

NAME(S):

Nikola Motor Company LLC

CASE #

25-10261-TMH

REFERENCE PARCEL(S):

B999683138

2024 TAXES:

\$89,433.90

2025 ESTIMATED TAXES:

\$192,317.83

TOTAL TAXES:

\$281,751.73

The tax liens attached to these parcels on January 1st
of the tax year pursuant to ARS 42-17153 (c) (1).

Taxes are subject to 16% interest on the delinquent amount
pursuant to ARS 42-18053.

SECURED CREDITOR

Pinal County Treasurer

P.O. Box 729

Florence, AZ 85132



Pinal County Treasurer

PO Box 729
Florence, AZ 85132

Tax Statement

Parcel: B999683138
NIKOLA MOTOR COMPANY
C/O MARK LORUSSO
4141 E BROADWAY RD
PHOENIX, AZ 85040

B999683138

Property Description: 680 E HOUSER COOLIDGE 7300-CM
FURN/FIX/MACH/EQUIP
Situs Address: ,AZ

Year	Cert Date	Cert Number	Cert/Billed	Tax Paid	Tax Due	Int/Fee	Due	Due Date
2024			178,867.80	89,433.90	89,433.90	0.00	89,433.90	
		1st Half	89,433.90	89,433.90	0.00	0.00	0.00	02/28/25
		2nd Half	89,433.90	0.00	89,433.90	0.00	89,433.90	05/01/25

Parcel Total \$89,433.90

Make Pinal County Treasurer
remittance PO Box 729
payable to: Florence, AZ 85132
<http://treasurer.pinal.gov>

*This parcel may have associated real or personal property

Please return this statement with your remittance.

Statement Total \$89,433.90



Package
US Airbill

8177 7562 6571

1 From [Redacted]
Date 3-2-2025

Sender's Name [Redacted] Phone [Redacted]

Company PIG

Address 777 3RD AVE 12TH FLOOR

City NEW YORK State NY ZIP 10101

2 Your Internal Billing Reference

3 To Recipient's Name [Redacted] Phone [Redacted]

Company PIG

Address 10300 SW ALLEN BLVD

Address [Redacted]
Use this line for the HOLD location address or for continuation of your shipping address.

City BEAVERTON State OR ZIP 97005



8177 7562 6571

RECEIVED

MAR 06 2025

LEGAL SERVICES

Recipient's Copy

4 Express Package Service

*To most locations.

Packages up to 150 lbs.
For packages over 150 lbs., see the
FedEx Express Freight bill advice.

☐ FedEx First Overnight
Next business day delivery to select
locations. Friday shipments will be delivered on
Monday unless Saturday Delivery is selected.

☐ FedEx Priority Overnight
Next business day delivery to select
locations. Friday shipments will be
delivered on Monday unless Saturday Delivery
is selected.

☒ FedEx Standard Overnight
Next business day delivery.
Saturday Delivery NOT available.

☐ FedEx 2Day A.M.
Second business day delivery.
Saturday Delivery NOT available.

☐ FedEx 2Day
Second business day delivery. Thursday shipments
will be delivered on Monday unless Saturday
Delivery is selected.

☐ FedEx Express Saver
Third business day delivery.
Saturday Delivery NOT available.

5 Packaging *Declared value limit \$500.

☐ FedEx Envelope* ☒ FedEx Pak* ☐ FedEx Box ☐ FedEx Tube ☐ Other

6 Special Handling and Delivery Signature Options Fees may apply. See the FedEx Service Guide.

☐ Saturday Delivery
Not available for FedEx Standard Overnight, FedEx 2Day A.M., or FedEx Express Saver.

☐ No Signature Required
Package may be left without
obtaining a signature for delivery.

☐ Direct Signature
Someone at Recipient's address
may sign for delivery.

☐ Indirect Signature
If you are in possession of recipient's
address, someone at a neighboring
address may sign for delivery. For
additional instructions only.

Does this shipment contain dangerous goods?

One box must be checked.
☐ No ☐ Yes ☐ Yes ☐ Yes ☐ Yes

☐ Dry Ice
Dry Ice, 6, UN 1845

Match items apply for dangerous goods — see the current FedEx Service Guide.

☐ Cargo Aircraft Only

7 Payment Method

Sender's Bill ☐ Recipient's Bill ☒ Third Party ☐

Obtain recip.
FedEx Acct. No. ☐

Total Packages Total Weight

Use a higher value for the current

611

FedEx.com 1.800.Go.FedEx 1.800.463.3339

Align bottom of peel-and-stick airbill or pouch here.