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MAR 25 2025

LEGAL SERVICES

Fill in this information to identify the case:

Debtor 1 NIKOLA SUBSIDIARY CORPORATION

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 25-10260-TMH (State)

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

(CLM)

NKL



0000000014

Official Form 410

Proof of Claim

12/24

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

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?	Department of Treasury - Internal Revenue Service Name of the current creditor (the person or entity to be paid for this claim) Other names the creditor used with the debtor		Creditor Number : _____
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? Internal Revenue Service Name P.O. Box 7346 Number Street Philadelphia PA 19101-7346 City State ZIP Code Contact phone 1-800-973-0424 Contact email _____ Uniform claim identifier (if you use one): _____	Where should payments to the creditor be sent? (if different) Internal Revenue Service Name 51 Haddonfield Road Suite 300 Number Street Cherry Hill NJ 08002 City State ZIP Code Contact phone 856-792-9343 Contact email jessica.a.aichhorn@irs.gov	
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: <u>See Attachment</u>
7. How much is the claim?	\$ <u>11,323.41</u> . 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. <u>Taxes</u>
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 <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . ☐ Motor vehicle ☐ Other. Describe: _____ 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: \$ _____ Amount of the claim that is secured: \$ _____ Amount of the claim that is unsecured: \$ _____ (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: \$ _____ Annual Interest Rate (when case was filed) _____ % ☐ 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: <u>See attachment</u>

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 one:

- ☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).
- ☐ Up to \$3,350* 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 \$15,150*) 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

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* Amounts are subject to adjustment on 04/01/25 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)(3) 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 03/18/2025
MM / DD / YYYY

/s/ JESSICA AICHHORN

Signature

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

Name	JESSICA	AICHHORN	
	First name	Middle name	Last name
Title	Bankruptcy Specialist		
Company	Internal Revenue Service		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	51 Haddonfield Road Suite 300		
	Number	Street	
	Cherry Hill	NJ	08002
	City	State	ZIP Code
Contact phone	856-792-9343		Email <u>jessica.a.aichhorn@irs.gov</u>

Proof of Claim for Internal Revenue Taxes



Form 410
Attachment

Department of the Treasury/Internal Revenue Service

In the Matter of: NIKOLA SUBSIDIARY CORPORATION

4141 EAST BROADWAY
PHOENIX, AZ 85040

Case Number
25-10260-TMH

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
02/19/2025

The United States has the right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured General Claims

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX1153	CORP-INC	06/30/2020	02/28/2022	\$0.00	\$5,727.09
				\$0.00	\$5,727.09

Penalty to date of petition on unsecured general claims (including interest thereon) \$5,596.32

Total Amount of Unsecured General Claims:

\$11,323.41

Internal Revenue Service

Suite 300
51 Haddonfield Road
Cherry Hill, NJ 08002-4805

Official Business
Penalty for Private Use, \$300

Handwritten signature

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MAR 25 2025

FIRST-CLASS



US OFFICIAL MAIL PENALTY FOR PRIVATE USE \$300
US POSTAGE PAID PITNEY BOWES



ZIP 08002 \$ 000.97⁰
02 7W
0000058094 MAR 18 2025

LEGAL SERVICES

Nikola Corporation
Claims Processing Center
c/o Epix Corporate Restructuring, LLC
P.O. Box 4419
Beaverton, OR 97076-4419

5707630419 4800