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MAR 25 2025

## LEGAL SERVICES

Fill in this information to identify the case:

Debtor 1 NIKOLA CORPORATION

Debtor 2 \_\_\_\_\_  
(Spouse, if filing)

United States Bankruptcy Court for the: District of DELAWARE

Case number 25-10258-TMH (State)

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

(CLM)

NKL



0000000015

## 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?                                                                                          | <u>Department of Treasury - Internal Revenue Service</u> Creditor Number : _____<br>Name of the current creditor (the person or entity to be paid for this claim)<br><br>Other names the creditor used with the debtor _____                                                                                                                     |                                                                                                                                                                                                                                                                                                                                           |
| 2. Has this claim been acquired from someone else?                                                                       | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> Yes. From whom? _____                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                                                                                           |
| 3. Where should notices and payments to the creditor be sent?<br><br>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) | Where should notices to the creditor be sent?<br><br><u>Internal Revenue Service</u><br>Name _____<br><u>P.O. Box 7346</u><br>Number Street _____<br><u>Philadelphia PA 19101-7346</u><br>City State ZIP Code _____<br><br>Contact phone <u>1-800-973-0424</u><br>Contact email _____<br><br>Uniform claim identifier (if you use one):<br>_____ | Where should payments to the creditor be sent? (if different)<br><br><u>Internal Revenue Service</u><br>Name _____<br><u>51 Haddonfield Road Suite 300</u><br>Number Street _____<br><u>Cherry Hill NJ 08002</u><br>City State ZIP Code _____<br><br>Contact phone <u>856-792-9343</u><br>Contact email <u>jessica.a.aichhorn@irs.gov</u> |
| 4. Does this claim amend one already filed?                                                                              | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> 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?                                                 | <input checked="" type="checkbox"/> No<br><input type="checkbox"/> 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: See Attachment

7. How much is the claim? \$ 41,664,133.43. 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.  
  
Taxes \_\_\_\_\_

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: \_\_\_\_\_  
  
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: See attachment

**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).

Amount entitled to priority

\$ \_\_\_\_\_

☐ 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).

\$ 40,840,427.47

☐ 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.

\$ \_\_\_\_\_

\* 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.ichhorn@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 CORPORATION

DBA NIKOLA TRUCK MANUFACTURING CORP  
4141 EAST BROADWAY ROAD  
PHOENIX, AZ 85040

Case Number  
25-10258-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.

ESTIMATED CLAIMS CAN BE AMENDED WHEN RETURNS ARE FILED. SEND ORIGINAL

## Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

| <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-XXX1876                | EXCISE             | 03/31/2022        | 1 D-ESTIMATED-SEE NOTE   | \$55,214.77     | \$0.00                           |
| XX-XXX1876                | EXCISE             | 06/30/2022        | 1 D-ESTIMATED-SEE NOTE   | \$52,585.50     | \$0.00                           |
| XX-XXX1876                | EXCISE             | 09/30/2022        | 1 D-ESTIMATED-SEE NOTE   | \$50,081.43     | \$0.00                           |
| XX-XXX1876                | EXCISE             | 03/31/2023        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$7,117.17                       |
| XX-XXX1876                | EXCISE             | 06/30/2023        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$6,158.62                       |
| XX-XXX1876                | HVY VEHICL         | 07/01/2023        | 09/16/2024               | \$0.00          | \$76.09                          |
| XX-XXX1876                | EXCISE             | 09/30/2023        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$5,171.91                       |
| XX-XXX1876                | EXCISE             | 12/31/2023        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$4,117.61                       |
| XX-XXX1876                | EXCISE             | 03/31/2024        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$3,108.38                       |
| XX-XXX1876                | EXCISE             | 06/30/2024        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$2,097.04                       |
| XX-XXX1876                | HVY VEHICL         | 07/01/2024        | 10/07/2024               | \$550.00        | \$21.38                          |
| XX-XXX1876                | EXCISE             | 09/30/2024        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$1,105.83                       |
| XX-XXX1876                | CORP-INC           | 12/31/2024        | 1 D-ESTIMATED-SEE NOTE   | \$28,868,419.44 | \$0.00                           |
| XX-XXX1876                | EXCISE             | 12/31/2024        | 2 1-ESTIMATED-SEE NOTE   | \$47,696.60     | \$174.10                         |
| XX-XXX1876                | WT-FICA            | 03/31/2025        | 1 D-ESTIMATED-SEE NOTE   | \$11,377,172.61 | \$0.00                           |
| XX-XXX1876                | EXCISE             | 03/31/2025        | 3 C-ESTIMATED-SEE NOTE   | \$25,682.79     | \$0.00                           |
|                           |                    |                   |                          | \$40,811,279.34 | \$29,148.13                      |

Total Amount of Unsecured Priority Claims:

**\$40,840,427.47**

## 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-XXX1876                | EXCISE             | 03/31/2019        | 1 D-ESTIMATED-SEE NOTE   | \$94,437.55    | \$0.00                           |

Continued from Page 1

| <i>Taxpayer ID<br/>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-XXX1876                    | EXCISE             | 06/30/2019        | 1 D-ESTIMATED-SEE NOTE   | \$89,940.53        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 09/30/2019        | 1 D-ESTIMATED-SEE NOTE   | \$85,657.65        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 12/31/2019        | 1 D-ESTIMATED-SEE NOTE   | \$81,578.72        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 03/31/2020        | 1 D-ESTIMATED-SEE NOTE   | \$77,694.02        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 06/30/2020        | 1 D-ESTIMATED-SEE NOTE   | \$73,994.31        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 09/30/2020        | 1 D-ESTIMATED-SEE NOTE   | \$70,470.78        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 12/31/2020        | 1 D-ESTIMATED-SEE NOTE   | \$67,115.03        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 03/31/2021        | 1 D-ESTIMATED-SEE NOTE   | \$63,919.08        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 09/30/2021        | 1 D-ESTIMATED-SEE NOTE   | \$60,875.32        | \$0.00                           |
| XX-XXX1876                    | EXCISE             | 12/31/2021        | 1 D-ESTIMATED-SEE NOTE   | \$57,976.50        | \$0.00                           |
|                               |                    |                   |                          | <hr/> \$823,659.49 | <hr/> \$0.00                     |

Penalty to date of petition on unsecured priority claims (including interest thereon) . . . . . \$46.47

**Total Amount of Unsecured General Claims:**

**\$823,705.96**

1 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.  
2 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.  
3 LIABILITY IS ESTIMATED BASED ON AVAILABLE INFORMATION BECAUSE THE RETURN HAS NOT BEEN FILED. THIS CLAIM MAY BE AMENDED AS NECESSARY AFTER THE DEBTOR FILES THE RETURN OR PROVIDES OTHER REQUIRED INFORMATION.

**Internal Revenue Service**

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

Official Business  
Penalty for Private Use, \$300

*[Handwritten signature]*

**RECEIVED**

MAR 25 2025

**LEGAL SERVICES**

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

FIRST-CLASS



US OFFICIAL MAIL. PENALTY FOR PRIVATE USE \$300

**US POSTAGE** PAID BY PITNEY BOWES



ZIP 08002 **\$ 000.97<sup>0</sup>**  
02 7W  
0000058094 MAR. 18. 2025

3707620419 8300

