

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

FISKER, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11390 (TMH)

(Jointly Administered)

**NOTICE OF THE FISKER LIQUIDATING TRUST OF CLAIMS FOR WHICH  
REQUISITE TAX INFORMATION HAS NOT BEEN PROVIDED AND NO  
DISTRIBUTION WILL BE MADE**

**PLEASE TAKE NOTICE** that on October 17, 2024, the Fisker Liquidating Trust (the “**Liquidating Trust**”) was established pursuant to the fourth amended *Combined Disclosure Statement and Chapter 11 Plan of Liquidation of Fisker Inc. and its Debtor Affiliates* (as confirmed, the “**Plan**”)<sup>2</sup> and the *Liquidating Trust Agreement* dated October 16, 2024 (the “**Trust Agreement**”), and Matthew Dundon was appointed as trustee of the Liquidating Trust (the “**Liquidating Trustee**”).<sup>3</sup>

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Plan and the Trust Agreement, the Liquidating Trust is required to comply with all tax withholding and reporting requirements imposed by any federal, state, local and foreign taxing authority and to take all actions appropriate

<sup>1</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of their respective employer identification numbers or Delaware file numbers, are as follows: Fisker Inc. (0340); Fisker Group Inc. (3342); Fisker TN LLC (6212); Blue Current Holding LLC (6668); Platinum IPR LLC (4839); and Terra Energy Inc. (0739). The address of the Debtors’ corporate headquarters is 14 Centerpointe Drive, La Palma, CA 90623.

<sup>2</sup> See D.I. 713. Capitalized terms used but not defined herein shall have the meanings ascribed to such terms in the Plan.

<sup>3</sup> See *Findings of Fact, Conclusions of Law, and Order, Approving the Disclosure Statement on a Final Basis, Confirming the Debtors’ Joint Chapter 11 Plan of Liquidation, and Granting Related Relief* (the “**Confirmation Order**”) [D.I. 722], ¶ 73.



to comply with such withholding and reporting requirements, including withholding distributions pending receipt of information necessary to facilitate distributions.<sup>4</sup>

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Plan and the Trust Agreement, the Liquidating Trustee may require any Liquidating Trust Beneficiary and/or holder of certain other Claims,<sup>5</sup> as a condition to the receipt of a distribution, to provide tax information and the specifics of their holdings, including requiring that the Liquidating Trust Beneficiary and/or holder of certain other Claims complete the appropriate IRS Form W-8 or IRS Form W-9, as applicable (collectively referred to herein as “**Tax Information**”).<sup>6</sup>

**PLEASE TAKE FURTHER NOTICE** that pursuant to the Trust Agreement, if a Liquidating Trust Beneficiary and/or holder of certain other Claims fails to comply with such a request from the Liquidating Trustee for Tax Information within one-hundred eighty (180) days, any distribution to the Liquidating Trust Beneficiary and/or holder of certain other Claims shall be deemed and treated in accordance with Section 5.4(b) of the Trust Agreement.<sup>7</sup>

**PLEASE TAKE FURTHER NOTICE** that pursuant to Section 5.4(b) of the Trust Agreement, “[a]ny holder of an Allowed Claim that does not assert its right to an undeliverable distribution prior to the date that is six months after the applicable distribution date will be forever barred from asserting any such Claim against the Liquidating Trust and the Liquidating Trust Assets. In such cases, (a) the undeliverable distribution shall be deemed to be unclaimed property

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<sup>4</sup> See Plan, § XV.I; Trust Agreement, § 9.4.

<sup>5</sup> For the avoidance of doubt, nothing herein shall be construed to mean that a Liquidating Trust Beneficiary holds an Allowed Claim against the Debtors’ estates and/or the Liquidating Trust. Further, the Liquidating Trustee reserves any and all of his rights with respect to all Claims and nothing herein is or shall be deemed to constitute an admission or acknowledgement regarding the amount, validity, or priority of any Claim. In that regard, the Liquidating Trustee expressly reserves any and all of his rights to dispute, for any reason and at any time, any Claim held by a Liquidating Trust Beneficiary.

<sup>6</sup> See Plan, § XV.I; Trust Agreement, § 9.4(a).

<sup>7</sup> See Trust Agreement, § 9.4(b).

under section 347(b) of the Bankruptcy Code and vest in the Liquidating Trust (notwithstanding any applicable federal or state escheat, abandoned or unclaimed property laws to the contrary), (b) the Allowed Claims with respect to such distribution shall be automatically cancelled, (c) the right of the holders entitled to those distributions shall be discharged and forever barred, and (d) the undeliverable distribution shall be reserved or distributed in accordance with the Plan and this Agreement.”<sup>8</sup>

**PLEASE TAKE FURTHER NOTICE** that attached hereto as **Exhibit A** is a schedule of Liquidating Trust Beneficiaries and/or holder of certain other Claims from which the Liquidating Trustee requested Tax Information,<sup>9</sup> but no such requested Tax Information was provided within the allotted time period outlined in the Trust Agreement. Thus, each of these claimants is not entitled to any future distribution from the Liquidating Trust under the Plan and the Trust Agreement, and, thus, none will be made.

**PLEASE TAKE FURTHER NOTICE** that, notwithstanding the foregoing, the Liquidating Trustee may, in his sole discretion, and without any promise of supplying a distribution, consider properly-submitted Tax Information from Liquidating Trust Beneficiaries and/or holders of certain other Claims **but only if such Tax Information is actually received by the Liquidating Trust not later than December 1, 2025**, at the following address: (i) by E-mail: [jordan.olsen@dundon.com](mailto:jordan.olsen@dundon.com), to the attention of the Fisker Liquidating Trust; and/or (ii) by U.S. first-class mail or other recognized mail carrier, including overnight mail services: Fisker Liquidating Trust, c/o Dundon Advisers, LLC, 10 Bank Street Suite 1100, White Plains, NY

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<sup>8</sup> See Trust Agreement, § 5.4(b).

<sup>9</sup> On March 19, 2024, the Liquidating Trust sent a letter and a blank IRS Form W-9 by regular U.S. first-class mail to two-hundred seventy (270) Liquidating Trust Beneficiaries requesting submission of Tax Information (the “**TIN Solicitation Request**”). A copy of the TIN Solicitation Request is attached hereto as **Exhibit B**. A Certificate of Service relevant to the TIN Solicitation Request is filed at D.I. 1154.

10606. Liquidating Trust Beneficiaries and/or holder of certain other Claims are required to write Fisker Liquidating Trust on the Form W-9 or cover page.

Dated: November 11, 2025  
Wilmington, Delaware

**COLE SCHOTZ P.C.**

/s/ Justin R. Alberto

Justin R. Alberto (No. 5126)  
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*Co-Counsel to the Liquidating Trustee*

# **Exhibit A**

Schedule #	Claim #	Claimant	Tax Form Status
	1192	Adams, Liam	Not received
3376750	2352	Ajayi, Toluwalase A.	Not received
3371145	892	Alba, Raphael	Not received
3351066	646	Alvey, Artina	Not received
3367016	987	Anderson, Michael	Not received
	995	Angstead, Thomas	Not received
3365658	784	Asawa, Manjari	Not received
3378359	879	Awad, Wisam	Not received
	3325	Barnett, Eban	Not received
3373558	2149	Bellini, Mischell	Not received
3377890	677	Belza, Viviene	Not received
	671	Bienstock, David	Not received
3376480	795	Bollinger, Tim	Not received
3371910	874	Boyer, Robert	Not received
3353682	873	Bryant, Christian	Not received
3359792	2716	Bryson, James	Not received
3357894	1065	Burdo, George	Not received
3342484	922	Butcher, Amy	Not received
	765	Cano, Cesar	Not received
3372552	771	Cantu, Rosa	Not received
3353812	667	Chen, Christopher	Not received
3377496	768	Chopra, Vibhor	Not received
3362953	1420	Clark, Justin	Not received
	643	Cowart, John David	Not received
3366500	876	Dockstader, Matt	Not received
3361723	1015	Dudley, John	Not received
3373884	2880	Dynes, Serena	Not received
	1140	Edmonds, Bradley J.	Not received
3359053	686	FagElNour, Hisham	Not received
	731	Fenn, Brian	Not received
3369655	805	Finley, Paul	Not received
3341406	893	Fisher, Abigail	Not received
3359643	901	Ghazal, Jacqueline	Not received
3369862	1111	Gibson, Peggy	Not received
	750	Haddad, Fadi	Not received
3360130	2054	Hauck, Jan David	Not received
3361516	1164	Heinzmann, Joe	Not received
3361427	766	Holec, Jiri	Not received
3353557	1211	Ivancevic, Chris	Not received
	840	Jacobson, Scott	Not received
	1576	Johnson, Pete	Not received
3359275	1107	Jordan, Ian	Not received
3375768	647	Kallepally, Susheel	Not received

3355191	870	Kaplan, David	Not received
3371066	838	Krapf, Randall	Not received
3368140	1051	Lee, Morris	Not received
3367656	1061	Lewis, Michelle	Not received
3374322	843	Lotfi, Shidan	Not received
3360859	3454	Lunger, Jeffrey	Not received
3368082	2985	Manaqib, Moiz	Not received
3359281	775	McBride, Ian	Not received
3343720	1543	McCaskill, Lara	Not received
3357761	663	McCoy, Gary	Not received
3373975	699	Mohammed, Shafee	Not received
3363350	1214	Murphy, Kathleen	Not received
3375353	2852	Nagamine, Steven	Not received
	969	Nagy, Adam	Not received
3367375	2432	Naill, Michael	Not received
	1029	Nguyen, Tan	Not received
3377061	837	Nguyen, Tuan	Not received
3341490	778	Oaks, Adam	Not received
3352233	1492	O'Hara, Brendan	Not received
3344264	1185	Paquette, Lisa	Not received
	959	Pathikonda, Padmanab	Not received
3359495	726	Pavlov, Ivo	Not received
3355732	2329	Pearson, Derek	Not received
	1007	Perry, Kenneth	Not received
3354736	877	Peyton, Daniel	Not received
	953	Pierson, James	Not received
	693	Pistotnik, David	Not received
	1695	Prajapati, Krishna	Not received
3358708	752	Ramachandra, Harish	Not received
3377115	1161	Regan, Tyler	Not received
3375120	696	Robinson, Stevan Michael	Not received
	2294	Roche-Arcasoy, Elizabeth	Not received
3359523	2826	Rogers, Jack and Tracey	Not received
3372834	759	Sader, Ryan	Not received
3344460	684	Santos, Luis Claudio Rodrigues	Not received
3361009	974	Smith, Jennifer	Not received
3362245	1024	Stewart, Jonathan	Not received
	1157	Swingle, Cailin	Not received
3375397	692	Taylor, Steven	Not received
3361231	2277	Torkelson, Jessica	Not received
	841	Toyaji, Edward	Not received
3355422	1162	Velasco, David	Not received
3372363	1273	Wawrzyniak, Roger	Not received
3378324	1046	Welsh, William	Not received

	1255	White, Laura Neumeier	Not received
3352716	2587	Williams, Bryn	Not received
	834	Winkler, Brian	Not received
3371866	715	Wolf, Rob	Not received
3378415	982	Yang, Yang	Not received



# **Exhibit B**

Fisker Liquidating Trust  
c/o Dundon Advisers, LLC  
10 Bank Street Suite 1100  
White Plains, NY 10606

**TIN SOLICITATION NOTICE**

March 19, 2025

Re: FISKER INC., et al.,  
Case No. 24-11390 (TMH)

Dear Claim Holder:

On June 17 and 19, 2024, Fisker Inc. and certain affiliates (collectively, the “Debtors”) filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code with the United States Bankruptcy Court for Delaware (the “Court”). On October 16, 2024, the Court entered an order confirming the Joint Chapter 11 Plan of Liquidation [D.I. 722] (the “Plan”). The Plan became effective and was substantially consummated on October 17, 2024 (the “Effective Date”).<sup>1</sup>

Pursuant to the Plan, on the Effective Date, the Fisker Liquidating Trust (the “Trust”) was established and I was appointed as the Liquidating Trustee. Additionally, on the Effective Date, the Debtors and their Estates irrevocably transferred to the Trust for the benefit of the Liquidating Trust Beneficiaries title and interest in certain of the Debtors’ assets, including, without limitation, all Causes of Action of each of the Debtors, free and clear of all Claims, Liens, encumbrances, charges, and other interests. Pursuant to the Plan, the Trust exists to, among other things, resolve all Claims against the Debtors’ estates and to make distributions to holders of allowed Claims against the Debtors’ Estates.

Pursuant to Article 9.4 of the Trust Agreement, the Liquidating Trustee is authorized to collect such tax information (including social security numbers or other tax identification numbers) as it deems necessary in its sole discretion to effectuate the Plan, the Confirmation Order, and the Trust Agreement. All Holders of Claims shall be required to provide the information necessary to allow the Liquidating Trustee to comply with all withholding, payment, and reporting requirements with respect to such taxes. The Liquidating Trustee is further authorized to take any and all actions that may be necessary or appropriate to comply with the tax withholding, payment, and reporting requirements imposed by any federal, state, local, or foreign taxing authority.

In particular, the Liquidating Trustee may refuse to make a Distribution to any Holder that fails to furnish such information in a timely fashion and, until such information is delivered, may treat such Holder’s Claim as disputed; *provided, however*, that, subsequent to the delivery of such information by a Holder, the Liquidating Trustee shall make such Distribution to which the Holder is entitled, without additional interest occasioned by such Holder’s delay in providing tax information; *provided, further*, that, if such information is not furnished to the Liquidating Trustee within 180 days of the original request to furnish such information no further Distributions shall be made to the Holder of Claim; *provided, further*, that, if the Liquidating Trustee fails to withhold in respect of amounts received or distributable with respect to any

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<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

Fisker Liquidating Trust  
TIN Solicitation Notice  
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such Holder and the Liquidating Trustee is later held liable for the amount of such withholding, such Holder shall reimburse the Liquidating Trustee for such liability.

Accordingly, you must return a completed I.R.S Form W-9 or its equivalent, to effect the necessary reporting for the Liquidating Trustee to evaluate the withholding of applicable taxes with respect to Distributions to be made under the Plan. Enclosed for your convenience is a blank I.R.S. Form W-9. Please return a completed form to the attention of the Liquidating Trustee by E-mail to [jolsen@dundon.com](mailto:jolsen@dundon.com) or mail to Fisker Liquidating Trust, c/c Dundon Advisers, LLC at 10 Bank Street Suite 1100, White Plains, NY 10606. Please write Fisker Liquidating Trust on the Form W-9 or cover page.

Notwithstanding the requirement to submit a Form W-9, each Holder receiving a Distribution pursuant to the Plan has the responsibility for the tax obligations on account of such Distribution. Further, the Liquidating Trustee reserves any and all of its rights with respect to all Claims and nothing herein is or shall be deemed to constitute an admission or acknowledgement regarding the amount, validity, or priority of any Claim.

Sincerely,

Matthew Dundon  
Liquidating Trustee

**Form W-9**  
(Rev. October 2018)  
Department of the Treasury  
Internal Revenue Service

# Request for Taxpayer Identification Number and Certification

Give Form to the  
requester. Do not  
send to the IRS.

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Print or type.  
See Specific Instructions on page 3.

<b>1</b> Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.
<b>2</b> Business name/disregarded entity name, if different from above
<b>3</b> Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only <b>one</b> of the following seven boxes. <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <div style="width: 48%;"> <input type="checkbox"/> Individual/sole proprietor or single-member LLC   <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____  <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is <b>not</b> disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.   <input type="checkbox"/> Other (see instructions) ►         </div> <div style="width: 48%;"> <input type="checkbox"/> C Corporation    <input type="checkbox"/> S Corporation    <input type="checkbox"/> Partnership    <input type="checkbox"/> Trust/estate         </div> </div>
<b>4</b> Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <i>(Applies to accounts maintained outside the U.S.)</i>
<b>5</b> Address (number, street, and apt. or suite no.) See instructions.
Requester's name and address (optional)
<b>6</b> City, state, and ZIP code
<b>7</b> List account number(s) here (optional)

## Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

<b>Social security number</b>									
		-			-				
<b>or</b>									
<b>Employer identification number</b>									
		-			-				

## Part II Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of  
U.S. person ►

Date ►

## General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

## Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

*If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.*