Docket #0871 Date Filed: 05/12/2026



Takia Coleman

Coleman's Tax Consulting, LLC

120 West End Blvd, Emporia Va 23847

434-632-1284

May 7th, 2026

RECEIVED
2026 MAY 12 A 9:27
CLERK
US BANKRUPTCY COURT
DISTRICT OF DEL AWARE

Re: In re: Novan, Inc., et al., Case No. 23-10937 (LSS)

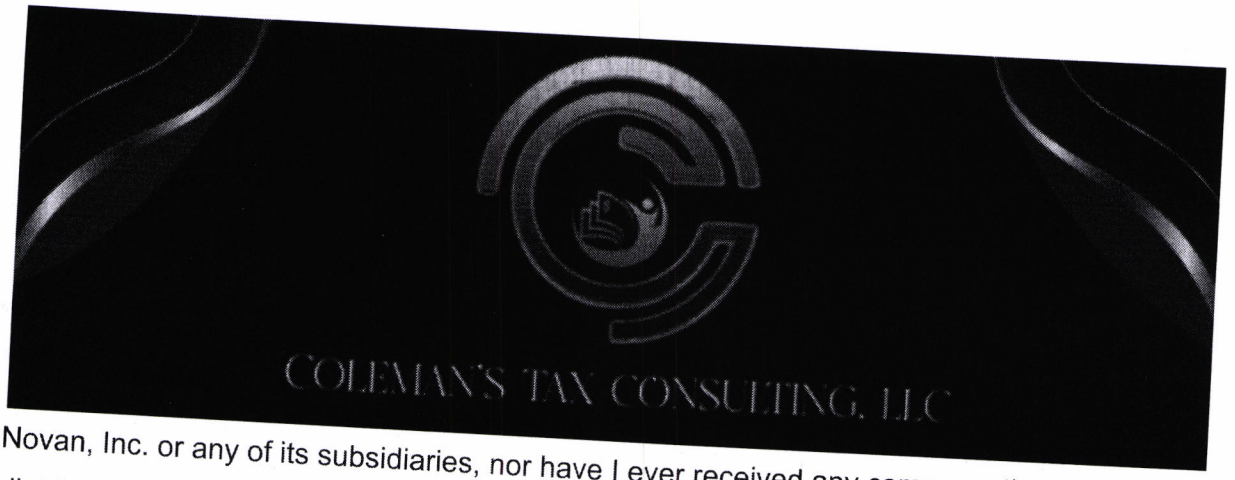
Subject: NOTICE OF REPORTING ERROR AND FORMAL REQUEST FOR ADMINISTRATIVE CORRECTION

Dear Honorable Judge Silverstein,

I am writing to this Court as a "Party in Interest" regarding a significant reporting error originating from the Debtors' estate that is causing me severe financial hardship and legal jeopardy with the Internal Revenue Service (IRS) and the Social Security Administration (SSA).

Specifically, the Debtors' EIN (20-4427682) has reported $142,356.00 in wages to my Social Security Number (ending in 0695) for the 2024 tax year. I have never been an employee of

2310937260512000000000001



Novan, Inc. or any of its subsidiaries, nor have I ever received any compensation, stock distributions, or payments of any kind from this estate.

I have proactively contacted the Liquidating Trustee, Alan Halperin, and his assistant, Debra Cohen. Both have admitted during our conversations that this reporting is "strange" and that their internal records show no history of my employment or any payments made to me in 2024. In fact, they confirmed the company has had no employees since the July 2023 bankruptcy filing.

Despite these admissions, the Trustee has declined to issue a corrected Form W-2c. As a tax professional and CEO of my own firm, I am acutely aware that "strange" is not a legal defense against an IRS audit. My personal tax account is currently flagged with a Transaction Code 810 (Refund Freeze) because the IRS expects me to pay taxes on this $142,356 of "phantom income."

While this estate moves toward final liquidation on May 26th, I cannot be left as the sole party responsible for a high-five-figure tax liability created by the Debtors' clerical or system errors. It is fundamentally unfair for the Debtors to be excused through liquidation while leaving a third party with an erroneous federal tax debt.

I respectfully request that the Court order the Liquidating Trustee to perform one of the following two actions before the final liquidation is approved:

1. Immediate Correction: Issue and file a corrected Form W-2 and W-3 (showing $0.00 income) to me, the IRS, and the SSA to resolve this discrepancy; OR



2. Payment of Reported Wages: Remit to me the $142,356.00 that has already been reported to the federal government as paid to me.

If the Court allows the estate to close without addressing this "ghost" reporting, I will be stuck in a years-long battle with the IRS over income the Trustee admits I never received. I thank the Court for its time and for ensuring that the wind-down of this estate does not cause further collateral damage to innocent third parties.

Respectfully Submitted,

Takia Coleman

Owner, Coleman's Tax Consulting, LLC

Please Note: I have also included any correspondence between me and the mentioned parties as well as copies of my transcript for 2024 and earnings from SSA for 2024. As a small business owner this is causing a great deal of stress and financial hardship. I appreciate your help with this matter.

Gmail

TheDeCole Family <takiac88@gmail.com>

NVN Liquidation, Inc. f/k/a Novan, Inc.

Wed, May 6, 2026 at 12:14 PM

Debra J. Cohen <dcohen@halperinlaw.net>
To: "takiac88@gmail.com" <takiac88@gmail.com>
Cc: Alan Halperin <ahalperin@halperinlaw.net>

Dear Mrs. Coleman:

This firm is counsel to the Trustee of the NVN Liquidation, Inc. Liquidating Trust (the "Trust"), successor in interest to the remaining assets of NVN Liquidation, Inc. f/k/a Novan, Inc. ("NVN") and EPI Health, Inc. (collectively with NVN, the "Debtors").

In response to your inquiries regarding NVN, please note that on July 17, 2023, each of the Debtors filed a voluntary petition for bankruptcy relief under chapter 11 of Title 11 of the United States Code ("Bankruptcy Code") in the United States Bankruptcy Court for District of Delaware (the "Court"). Details regarding the bankruptcy cases can be found at NVN Liquidation, Inc., et al., f/k/a NOVAN, INC.. During the pendency of the bankruptcy cases, the Debtors sold or abandoned substantially all of their operating assets, ceased business operations and terminated all of their employees in the third quarter of 2023. Therefore, no employees remained, and no wages were paid by the Debtors, thereafter.

On January 26, 2024, the Court entered an order confirming the Amended Combined Disclosure Statement and Chapter 11 Plan of Liquidation Proposed by the Debtors dated January 26, 2024 (with related documents, collectively, the "Plan"). The Plan became effective on April 30, 2024 (the "Effective Date"). On the Effective Date, in accordance with the Plan and the NVN Liquidating Trust Agreement, the Trust was established, and the Trustee was appointed as trustee of the Trust and representative of each of the Debtors and their bankruptcy estates with all rights and powers of a trustee under the Bankruptcy Code.

HBB
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New York, New York 10005
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Gmail TheDeCole Family <takiac88@gmail.com>

Notice of Incorrect Tax Reporting and Demand for Correction

1 message

Wed, May 6, 2026 at 2:31 PM

TheDeCole Family <takiac88@gmail.com>
To: "Debra J. Cohen" <dcohen@halperinlaw.net>
Cc: Alan Halperin <ahalperin@halperinlaw.net>

Dear Mrs. Cohen or responsible parties:

I am writing in response to your previous communication stating that the Trustee has "no record" of my employment or compensation and that no wages were paid by the Debtors after the third quarter of 2023.

Attached is my official IRS Wage and Income Transcript for the 2024 tax year. Please note the following:

• Reporting Entity: The transcript identifies the employer as "NOVA IN" with EIN xx-xxx7682. This matches the EIN for Nvn Liquidation, Inc. (formerly Novan, Inc.).

• Reported Amount: Your entity reported $142,356.00 in wages and $23,759.00 in Federal Income Tax withheld for the year 2024.

• Address: The reporting is linked to the former Durham headquarters at 4020 Stirrup Creek Drive.

Since you have formally stated that the company was not in operation and paid no wages during this period, this IRS filing is factually incorrect. This "phantom income" has created a significant and erroneous tax liability for me.

I hereby demand that the Trustee immediately:

1. Reconcile their internal records with the IRS reporting for EIN 20-4427682.

2. File Form W-3c (Transmittal of Corrected Wage and Tax Statements) with the IRS to zero out this reported income.

3. Provide me with a copy of the Form W-2c for my records.

If this is not resolved prior to the omnibus hearing on May 27, 2026, I will be forced to bring this reporting discrepancy and the resulting "unsupported claim" to the attention of the Bankruptcy Court.

Sincerely,

Takia Coleman

434-632-1284

On Wed, May 6, 2026 at 2:00 PM TheDeCole Family <takiac88@gmail.com> wrote:

> Thank you do you have any idea of how I can locate who is associated with this EIN number?
>
> On Wed, May 6, 2026 at 12:14 PM Debra J. Cohen <dcohen@halperinlaw.net> wrote:
>
> > Dear Mrs. Coleman:
> >
> > This firm is counsel to the Trustee of the NVN Liquidation, Inc. Liquidating Trust (the "Trust"), successor in interest to the remaining assets of NVN Liquidation, Inc. f/k/a Novan, Inc. ("NVN") and EPI Health, Inc. (collectively with NVN, the "Debtors").
> >
> > In response to your inquiries regarding NVN, please note that on July 17, 2023, each of the Debtors filed a voluntary petition for bankruptcy relief under chapter 11 of Title 11 of the United States Code ("Bankruptcy Code") in the United States Bankruptcy Court for District of Delaware (the "Court"). Details regarding the bankruptcy cases can be found at NVN Liquidation, Inc., et



2024 Earnings Record for Takia L. Coleman

Work Year: 2024

Employer Name: FAIR CHOICE HOME HEALTH CARE LLC ADAM ASKEW SOLE MBR % ADAM ASKEW
Employer Address: 710 N MAIN ST EMPORIA, VA 23847-1242
Employer Identification Number (EIN): 46-3662232
Taxed Social Security Wages: $35,531
Taxed Medicare Wages: $35,531
Total Compensation: $35,531

Employer Name: NVN LIQUIDATION INC % ALAN HALPERIN
Employer Address: 40 WALL ST FL 37 NEW YORK, NY 10005-1381
Employer Identification Number (EIN): 20-4427682
Taxed Social Security Wages: $142,356
Taxed Medicare Wages: $142,356
Total Compensation: $142,356

Details

TIN Provided:	XXX-XX-0695
Tax Period Requested:	12-31-2024

Form W-2 Wage and Tax Statement

Employer:

Employer Identification Number (EIN):	XX-XXX7682
NOVA IN	
4020 S	

Employee:

Employee's Social Security Number:	XXX-XX-0695
TAKI COLE	
~~112 BR~~	

not only did my SSN get caught up. my old address as well which is odd.

Submission Type:	Original document
Wages, Tips and Other Compensation:	$142,356.00
Federal Income Tax Withheld:	$23,759.00
Social Security Wages:	$142,356.00
Social Security Tax Withheld:	$8,826.00
Medicare Wages and Tips:	$142,356.00
Medicare Tax Withheld:	$2,064.00
Third Party Sick Pay Indicator:	Unanswered
Retirement Plan Indicator:	Unanswered
Statutory Employee:	Not statutory Employee
W2 Submission Type:	Original
W2 WHC SSN Validation Code:	Correct SSN

Form W-2 Wage and Tax Statement

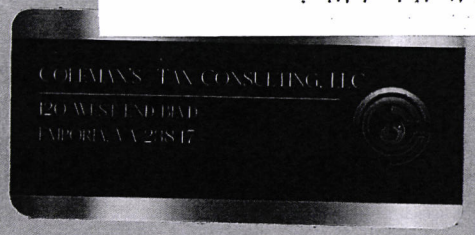
Employer:

Employer Identification Number (EIN):	XX-XXX2232
FAI CHOI HOM HEAL CAR LL	
710 NO	

Employee:

Employee's Social Security Number:	XXX-XX-0695
TAKI COLE	
120 W	

Submission Type:	Original document
Wages, Tips and Other Compensation:	$35,531.00
Federal Income Tax Withheld:	$3,278.00
Social Security Wages:	$35,531.00



Retail

UNITED STATES POSTAL SERVICE

19801

RDC 99

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U.S.M.S. X-RAY

Clerk of Court
U.S. Bankruptcy Court
District of Delaware
824 Market St N, 3rd Floor
Wilmington, DE 19801