

# North Carolina Department of Revenue

## Article 3B – Business and Energy Credits

### Work Opportunity Tax Credit

Processed during Calendar Year 2017

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Ace, Ivan O.	161
Adecco USA, Inc.	54,461
Albright, Jack L.	1
Alford, Lorenzo D.	240
Altman, Howard J.	1
Amorosia, James J.	428
Anderson, Gordon J.	77
Angstead, Robert W.	96
Arby's Restaurant Group, Inc.	10,685
Armstrong, Tiffany B.	22
Arnold, Christopher B.	600
Arrowsmith, Christopher D.	258
Atkinson, Bradley K.	5
Avera, Mark A.	251
Babb, Stanley D.	93
Bacon, Kevin N.	1
Baldwin, William C.	3,996
Baltzer, Charles A.	600
Barlow, J.	120
Battle, William P.	73
Baxalta US, Inc.	69,049
Beard III, Richard A.	2
Beck, Robert E.	149
Beiser, Scott L.	2
Bender, Alan R.	1
Benenson, Bruce W.	27
Benson, Jeffery M.	16
Berley, Linda	1
Blumenthal, Stacy J.	1
Bobrow, Mitchell D.	108
Boddie, Ann McLean	5,056
Boddie, Ben Mayo	28,852
Boddie, Benjamin M.	26,947
Boddie, Betsy B.	12,725
Boddie, Betty	4,376
Boddie, Carolyn E.	2,475
Boddie, Elizabeth	6,442
Boddie, Jean B.	4,783
Boddie, Michael W.	12,921

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Boddie, Nathaniel B.	2,918
Boddie, Olivia	4,115
Boddie, Thomas P.	3,649
Boddie, William L.	2,812
Boddie, William L.	10,409
Boddie-Noell Enterprises, Inc.	2,700
Brenner, George J.	3,602
Brenner, Yaakov	5
Brewer, Joseph	1,534
Brockman Jr., Ernest D.	359
Brown, Irwin J.	26
Brown, Jeffrey S.	45
Brown, Sidney R.	86
Bruce, Mary K.	456
Bryan, William B.	1,548
Buchbinder, Marlene T.	3
Buchbinder, Michael C.	50
Buhler, Gary S.	243
Busch, Robert C.	1,086
Campbell-Morin, Ann	977
Carlson, Jeffery J.	6
Chiniwalla, Nirav	2
Chmiel, George G.	4
Christopher, James M.	30
Cintas Corporation No. 2	39,994
Cleary, Frank J.	270
Cleveland Cake and Coffee Company, Inc.	1,627
Coady, James D.	40
Cohlmia, Adam G.	239
Coleman, Andrew M.	18
Conner, Richard B.	298
Corash, Michele E.	6
Corrigan, Terrence A.	5
Cortese, Gregorio	15
Coss, Edward G.	5
Coulson, Frank L.	5
Cousins, Helen Z.	2
Craft, Kathleen S.	1
Crafton, James R.	180
Critchfield, Lane	6

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Crump, Michael	241
Curley, Dennis M.	214
Cusack, Sean A.	3
Cutting Edge Pizza, LLC	5,631
Dalton, N. J.	60
Daniels, David M.	78
Davila, Jaime U.	1
Davis, Elizabeth A.	375
Davis, Jay M.	331
Davis, John L.	519
Davis, Richard J.	375
Dedman, Robert	331
Dell, Marci S.	10
Denning, Jenice S.	262
Desai, Viren D.	2,859
Desfor, David L.	32
Dewitt, Kenneth J.	997
Diamond, Akiva	1
Diamond, Ezriel	14
Dixon, Dennis O.	6,000
Dowdy, Paul	602
Drazka, Frank J.	5
Dritz, Michael A.	3
Durham, Thomas J.	403
Eksten, Bonita J.	285
Eller, Daniel W.	192
Ellis, Marshall H.	105
Enslin, Terry S.	421
Evans, George J.	720
Fascitelli, Michael	3
Fast Track, Inc.	863
Fegan, John R.	1
Feinberg, Steven D.	2,442
Ferguson, Joseph W.	108
Ferry, Daniel	2
Feuer, Jack J.	10
Frieze, David M.	3
Fruchtman, Gerald	36
Futerman, Sara	113
Gallagher, Thomas P.	47

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Garrett, Edith B.	663
Garrett, Kenneth L.	2,700
General Nutrition Corporation	1,227
Genereux, Michael J.	7
Gersten, Stephen W.	2
Gibbons, Timothy S.	24
Giggard, James R.	1
Gindi, Alan J.	9
Golden Corral Corporation	2,268
Goldman, Allen F.	4
Goldstein, Barry	4
Granik, Russell T.	1
Granville Management Corporation	2,733
Greer, Phillip	9,645
Greer, Phillip G.	8,890
Griffin, Faye S.	530
Gross, Michael	12
Hahn, Brandon	19
Hahn, Jeffrey L.	125
Haiz, Patrick	1
Hampton, Mark E.	3
Hancock, Catherine N.	10,013
Hancock, Michael H.	15,812
Hancock, Rebekah B.	12,248
Hargett, Louie T.	1,002
Harrell, James M.	7,183
Harris, Cameron M.	7,099
Harris, Henry M.	10
Heberlein, Margaret V.	138
Hernandez, Carlos M.	8
Hess, Garrison	6
Hickey, Eric D.	52
Hill, David L.	9
Hinson, Keith C.	1
Hobbs, Steven A.	7
Hodson, Ernest F.	300
Hoffman, William H.	300
Holden, David J.	28
Holder, Coy D.	120
Hollowell, Linwood B.	2,190

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Hord, Fenton N.	5
Howroyd, Bernard	6,451
Howroyd, Brett W.	2,313
Howroyd, Katharyn B.	679
Huffman, Terry E.	2,993
Humrickhouse, Scott R.	7
Hunter, Ian M.	94
Imbrogno, Edward P.	99
Ivey, David M.	148
Jacobson, Harry R.	13
Jacques, John L.	180
Jaeb, Katherine	5
Jameson, James R.	90
Jauregui, Carlos	12
Jennings, Karl F.	390
Johnson, Mark C.	2
Jones, Jessie	4
Jones, Michael T.	3,087
Kahn, Justin G.	120
Kalimian, Mark D.	1
Kaplan, Leo T.	1
Kaplan, Oliver T.	2
Keenan, John D.	2,039
Kelleher, Christopher	81
Kelly Services, Inc.	20,326
Kennedy, John E.	2,493
Keudell, David J.	105
Khan, Waseem	7,211
King, Charles Y.	6
King, James E.	89
Knighton, Ernest S.	644
Knopp, Randall R.	17
Knott, Freddie N.	480
Koenig, Theodore L.	14
Kolschowsky, Gerald A.	2,208
Krasnoff, Darell	3
Kroll, Peter	1
Kuehn, Christopher P.	18
Kussrow, Nancy E.	578
Lam, Gordon	23

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Landy, Mary K.	1,524
Lanier, Myron D.	140
Lapin, Joyce E.	1
Lavin, Sheldon	2,208
Lee, Kelly	523
Leidheiser, Mary	156
Lichtenstein, Robert A.	111
Little, James	552
Livengood, Raymond E.	120
Loew, Nancy W.	240
Lortie, Warren H.	1
Lu, Chihlin M.	4
Luihn, James S.	4,265
Lundevall, Hallvard	2
Lundevall, Iselin	2
Lundevall, Torjus	8
MacKay, Shirley P.	120
Mandarich, David D.	42
Maxwell, Ashley E.	166
Maxwell, Robert R.	621
May, C.	375
May, Craig M.	34
Mayer, George L.	311
McBryde, Neill G.	1,620
McCallister, Craig A.	250
McDonald, Gregory S.	198
McEntee, Martin J.	33
MCI Communications Services, Inc.	661
McInnis, Clanton J.	2,700
McInnis, Ryan J.	1,572
McVay, Brent A.	4
Meadows, Jim P.	8
Medina, Janis	705
Mehta, Ashok K.	5,942
Meler, Milton M.	1
Melville Jr., Andrew E.	1,381
Meridian Specialty Yarn Group	1,111
Merino, Alfonso W.	100
Metakis, Jason L.	2
MHS, Ltd.	100

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Micale, Anthony J.	11
Middleton, Gordon K.	600
Migliarese, Sam R.	216
Miller, Clyde E.	480
Miller, John	25
Miller, John	6
Millikan, Joseph B.	304
Mills, William F.	5
Milner, Cason	262
Milner, Gene W.	2,024
Milner, Helen S.	262
Mims, Howard H.	1,512
Mims, Jeffrey B.	1,512
Mims, Joseph H.	1,764
Mize, Steven D.	896
Moore, Emmett K.	116
Morris, John N.	480
Morrison, Carole J.	480
Mosley, Michael G.	19,029
Mosley, Nicholas	3,936
Mosley, Suzanna	8,754
Mozer, Gary E.	5
Murphy, James P.	3,868
Musa, Mark	207
MV Contract Transportation, Inc.	1,546
Myers, Anthony M.	178
Myers, Bobby E.	180
Nelson, Pat F.	180
Newman, Daniel J.	24
Nielsen, Vagn	111
Norris, Paul M.	224
Norwood, Gary W.	900
Nourmand, Robin	2
Nudo, Gerald L.	1
O'Brien, John P.	450
Oldenburg, Richard R.	18
Oldenburg, Richard S.	12
O'Loughlin, Steven B.	866
Onin Staffing, LLC	4,549
Owens, Reema R.	9,008

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Page, Harry L.	144
Patel, Ashok R.	13
Patel, Kanti D.	106
Patel, Padmesh M.	29
Patel, Vikram	3
Patron, Andrew B.	1
Patterson, Vance M.	12
Pearce, Eldon E.	480
Penick, Mark S.	19
Perlbinder, Stephen	2
Perret, Henry C.	183
Perry, Barry W.	1
Pezold, John D.	390
Pittman, John R.	227
Plattus, Seth P.	32
Porkbanlualap, Somsak	77
Porreca, John A.	78,906
Portnoy, Barry A.	12
Principle Long Term Care, Inc.	5,437
Proctor, Denise L.	3
Puig, Francis J.	2
Rabinowitz, Alan J.	126
Rahe, Dewain H.	228
Raleigh Rubber Stamp & Seal Co., Inc.	156
Ramirez, Alfred D.	35
Rapp, Walter	1,800
Ravenwood International Corp.	1
Reddin, George H.	9
Renard, Jean-Paul	770
Resch, Bradley J.	245
Resch, James S.	57
Retter, David E.	28
Rich, Stephanie	243
Riesau, Susan K.	6
Ritch, Frances S.	236
Rocker, David A.	42
Rodriguez, Alcides J.	2
Rogers, Barbara	558
Rogers, Donald N.	428
Rolih, Hilary	600



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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Rome, David L.	4
Rosenberg, H.	207
Rosenberg, Herbert J.	371
Rosenberg, Kenneth	207
Rosston, Steven J.	1
Rowland, Howard C.	750
Rudisill, William G.	1
Rushing, Chestley W.	123
Ruth's Hospitality Group, Inc.	144
Sahni, Gaganbir S.	159
Saleeby, Dudley J.	3
Salter, William L.	600
Samuels, Herbert N.	52
Sandling, Alta D.	643
Sanlar Enterprises, Inc.	4,656
Sauer, Timothy S.	633
Schaubach, Dwight C.	205
Schellman, Christopher L.	145
Schires, Garrett B.	2
Schmidt, Frederick M.	107
Schuele, John S.	1
Schwerdt, Kurt R.	194
Segerstrom, Randall R.	10
Sehrgosha, Mazyar	234
Shah, Hasu P.	43
Shah, Jay H.	212
Shah, Neil H.	247
Shaw, Charles T.	1,537
Shearin, Karen D.	422
Sheha, Michael A.	11
Shepard, William R.	4
Sher, Craig H.	3
Sherman, Richard M.	3
Shoney's of Franklin, Inc.	460
Siano, Scott	440
Sica, Frank	6
Skeen, Jeffrey	3
Sledge, John F.	238
Sledge, William C.	1,140
SMCS Holdco II, Inc.	113

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Smith, James R.	480
Smith, Michael A.	70
Smith, Sidney C.	1,992
Smith, Terence L.	165
Smither, Lee D.	9
Snyder, David	1
Solow, Todd J.	24
Sommer, Beverly	1
Song, Peter	30
Stein, Sidney	7
Steinberg, Gayfryd	7
Stigler, Joseph E.	1
Stine, Forrest D.	348
Stoneman, H.	1,954
Storey, Barry L.	20
Storm, Gregory	2
Strasser, Frederick W.	3
Sullivan, John	600
Sumers, Elliott H.	7
Swain, Judith H.	720
Swanson, Brian C.	654
Swiatkiewicz, Stephen J.	10
Tapia, Deelan D.	19
Taylor, Ron E.	135
Teel, Frederick A.	120
Tenenbaum, Morris	534
Texas Roadhouse, Inc.	7,568
The Buckle, Inc.	4,640
Thomas, David C.	48
Toher, Jean E.	60
Tom, Lauren	9
Topper, Leslie J.	352
Torrence, James M.	257
Trenary, Michael L.	298
Truelove, P.	1,740
Turvey, Timothy A.	1,344
Ulta Salon, Cosmetics & Fragrance, Inc.	4,420
Uvira, Jerry	82
Vergara, Gonzalo	802
Verizon Communications, Inc.	844

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<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Victor, Jonathan A.	7
Walkup, Steven L.	483
Wardle, Douglas G.	25
Warlick, Anderson D.	1
Watrous, Donald	2,100
Weiskopf, Alan	1,698
Wheeless, Stephen	1,534
White Oak Manor, Inc.	7,834
Wick, Matthew P.	101
Wilson, Douglas O.	6,018
Wilton, Nicholas	20
Wintner, Elizabeth	6
Wintner, Jeremy	6
Wintner, Mark	5
Wintner, Phillip	8
Wisnicki, Norman	1
Witmer, Jerry L.	191
Wood, Stephen J.	1
Yulman, Brett K.	1
Yulman, E.	6
Zachary, Kevin R.	3
Zuckerman, Lester A.	2
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<b>Total Credits Taken</b>	<b>737,930</b>

C-Corporations that take income tax credits must reduce the amount of credit in accordance with G. S. 105-130.5(a) (10). This adjustment decreases the total credits taken from the amount shown above by \$7,559.

**Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue**

**Procedural Notes: Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit.**