

**North Carolina Department of Revenue
Economic Incentive Refunds and Certain Industrial Facilities Refunds
Claimed During Calendar Year 2021**

Name of Taxpayer Claiming Refund	Refund Type																	
	§ 105-164.14A. Economic Incentive Refunds																§ 105-164.14B.	
	Passenger Air Carrier (a)(1) **		Major Recycling Facility (a)(2)		Business in Low-Tier Area (a)(3) *		Motorsports Team or Sanctioning Body (a)(4)		Professional Motorsports Team (a)(5)		Analytical Services Business (a)(6) *		Railroad Intermodal Facility (a)(7)		Transformative Projects (a)(8)		Certain Industrial Facilities Refunds (b) *	
	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]
Chip Ganassi Racing, Inc.	-	-	-	-	-	-	-	-	-	51,258	1,079,111	-	-	-	-	-	-	-
DEJ Management, LLC	-	-	-	-	-	-	-	458	6,546	-	-	-	-	-	-	-	-	-
Force Indy, LLC	-	-	-	-	-	-	-	-	-	5,249	110,509	-	-	-	-	-	-	-
Front Row Motorsports, Inc.	-	-	-	-	-	-	-	-	-	39,176	824,761	-	-	-	-	-	-	-
Gaunt Brothers Racing, Inc.	-	-	-	-	-	-	-	-	-	6,771	142,549	-	-	-	-	-	-	-
Hi-Rev Racing, LLC	-	-	-	-	-	-	-	-	-	34,693	730,372	-	-	-	-	-	-	-
JTG Racing, Inc.	-	-	-	-	-	-	-	-	-	38,534	811,236	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	-	33,358	702,264	-	-	-	-	-	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	-	76,667	1,614,043	-	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	-	148,827	3,133,206	-	-	-	-	-	-	-
RCR Race Operations, LLC	-	-	-	-	-	-	-	5,178	73,967	-	-	-	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	-	49,462	1,041,305	-	-	-	-	-	-	-
Team DGR, LLC	-	-	-	-	-	-	-	-	-	23,426	493,172	-	-	-	-	-	-	-
Venturini Motorsports, LLC	-	-	-	-	-	-	-	-	-	8,618	181,431	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	5,636	80,513	516,038	10,863,959	-	-	-	-	-	-	-
Number of taxpayers claiming refund	0		0		0		2		12		0		0		0		0	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2021. Future revisions of this document may be issued in conjunction with the publication of Economic Incentive Reports in following years.

General Fund cost amounts are approved amounts of State sales and use taxes paid that include actual payments to taxpayers and amounts credited to taxpayer accounts to offset existing or future tax liability.

Taxes for which a refund is allowed under these sections are not an overpayment of tax and do not accrue interest.

* Repealed for taxes paid on or after January 1, 2014.

** Repealed for taxes paid on or after January 1, 2016.

Source: Tax Research & Equity Division, North Carolina Department of Revenue
Published May 1, 2022