## North Carolina Department of Revenue Economic Incentive Refunds and Certain Industrial Facilities Refunds Claimed During Calendar Year 2013

Revised

		•	•	•		•		Refu	nd Type	•	•	•				
	\$ 105-164.14A. Economic Incentive Refunds \$ 105-164.14B															164.14B.
	Passenger Air Carrier (a)(1)		Major				Motorsports		Professional		Analytical		-	ilroad	Certain	
			Rec	cycling		siness	Te	am or	Motorsports		Ser	vices	Inte	ermodal		ustrial
			Facility		in Low-Tier Area		Sanctioning Body		Team		Business		Facility		Facilities Refunds	
			(:	a)(2)	(a)(3)		(a)(4)		(a)(5)		(a)(6)		(a)(7)		(b)	
	General	Refund-	General		General	Refund-	General		General	Refund-	General	Refund-	General		General	Refund-
	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated
Name of Taxpayer Claiming Refund	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases
[Certain Industrial Facility Location]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]
American Honda Motor Company, Inc. *	-	-	-	-	-	-	-	-	-	-	-	-	-	-	339,714	7,151,867
[6430 Ballinger Rd, Greensboro, NC (Guilford)]																
Brad Keselowski, Inc. *	-	-	-	-	-	-	5,357	112,769	-	-	-	-	-	-	-	-
Brad Keselowski Racing, LLC *	-	-	-	-	-	-	-	-	24,962	525,509	-	-	-	-	-	-
Campbell Soup Supply Company, LLC *	-	-	-	-	78,566	1,654,024	-	-	-	-	-	-	-	-	-	-
Cape Fear Analytical, LLC	-	-	-	-	-	-	-	-	-	-	5,316	111,911	-	-	-	-
Champion Air, LLC	-	-	-	-	-	-	28,462	599,194	-	-	-	-	-	-	-	-
Clearwater Paper Corporation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,661	856,012
[671 Washburn Switch Rd, Shelby, NC (Cleveland)]																
DEJ Holdings, LLC	-	-	-	-	-	-	2,884	60,723	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing with Felix Sabates, LLC	-	-	-	-	-	-	-	-	55,613	1,170,809	-	-	-	-	-	-
Earnhardt-Childress Racing Technologies, LLC *	-	-	-	-	-	-	-	-	211,637	4,455,513	-	-	-	-	-	-
Expression Analysis, Inc.	-	-	-	-	-	-	-	-	-	-	146,553	3,085,326	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	32,084	675,448	633,466	13,336,133	-	-	-	-	-	-
Henry's Tackle, LLC *	-	-	-	-	4,903	103,221	-	-	-	-	-	-	-	-	-	-
Hi-Rev Racing, LLC *	-	-	-	-	-	-	-	-	11,405	240,107	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	19,765	416,112	-	-	-	-	-	-
JTG Racing, Inc.	-	-	-	-	-	-	-	-	46,886	987,066	-	-	-	-	-	-
Joe Gibbs Racing, Inc. *	-	-	-	-	-	-	28,832	606,992	324,711	6,836,028	-	-	-	-	-	-
Jordan Lumber & Supply, Inc.	-	-	-	-	2,091	44,020	-	-	-	-	-	-	-	-	-	-
Kasey Kahne Racing, Inc. *	-	-	-	-	-	-	-	-	10,859	228,609	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	3,010	63,372	-	-	-	-	-	-
Kevin Harvick, Inc. *	-	-	-	-	-	-	3,939	82,924	-	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	33,909	713,878	-	-	-	-	-	-
Laboratory Corporation of America Holdings *	-	-	-	-	-	-	-	-	-	-	4,399,577	92,622,675	-	-	-	-
MCC Holdings, Inc.	-	-	-	-	2,073	43,644	-	-	-	-	-	-	-	-	-	-
MR Williams, Inc.	-	-	-	-	3,473	73,116	-	-	-	-	-	-	-	-	-	-
MWR Racing, LLC *	-	-	-	-	· -	-	6,355	133,787	127,035	2,674,423	-	-	-	-	-	-
MacDonald Motorsports, Inc. *	-	-	-	-		-		´-	2,525	53,165	-	-	-	-	-	-
Merchants Distributors, LLC	-	-	-	-	60,214	1,267,665		-	· -	´-	-	-	-	-	-	-
Merck Sharp & Dohme Corporation *		-	-	-	´-			-		-		-	-	-	213,102	4,486,355
[5325 Old Oxford Rd, Durham, NC (Durham)]															,	, ,
MillerCoors, LLC *	-	-	-	-	26,284	553,347	-	-	-	-	-	-	-	-	-	-
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Revised

				Refund Type													
	\$ 105-164.14A. Economic Incentive Refunds \$ 105-164.14															-164.14B.	
	Passenger Air Carrier (a)(1)		Major Recycling Facility		Business		Motorsports Team or		Professional Motorsports		Analytical Services		Railroad Intermodal		Certain Industrial		
					in Low-	Tier Area	Sanctioning Body (a)(4)		Team (a)(5)		Business (a)(6)		Facility (a)(7)		Facilities Refunds (b)		
			(a	1)(2)	(a)(3)												
	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	General	Refund-	
	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	Fund	associated	
Name of Taxpayer Claiming Refund	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	cost	purchases	
[Certain Industrial Facility Location]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	[\$]	
Nemco Motorsports, Inc.	-	-	-	-	-	-	-	-	13,036	274,448	-	-	-	-	-	-	
Norfolk Southern Railway Company	-	-	-	-	-	-	-	-	-	-	-	-	309,356	6,512,757	-	-	
Nucor Corporation *	-	-	293,750	6,184,211	-	-	-	-	-	-	-	-	-	-	-	-	
Penske Racing, Inc. *	-	-	-	-	-	-	-	-	79,003	1,663,214	-	-	-	-	-	-	
Penske Racing South, Inc. *	-	-	-	-	-	-	-	-	179,477	3,778,460	-	-	-	-	-	-	
QVC Rocky Mount, Inc. *	-	-	-	-	91,055	1,916,954	-	-	-	-	-	-	-	-	-	-	
RCR Race Operations, LLC *	-	-	-	-	-	-	10,158	213,852	165,133	3,476,494	-	-	-	-	-	-	
RPAC Racing, LLC	-	-	-	-	-	-	-	-	41,851	881,065	-	-	-	-	-	-	
Railroad Friction Products Corporation	-	-	-	-	404	8,497	-	-	-	-	-	-	-	-	-	-	
Red Horse Racing II, LLC	-	-	-	-	-	-	-	-	19,074	401,550	-	-	-	-	-	-	
Roush Air, LLC	-	-	-	-	-	-	43,779	921,670	-	-	-	-	-	-	-	-	
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	317,524	6,684,713	-	-	-	-	-	-	
Solstas Lab Partners Group, LLC *	-	-	-	-	-	-	-	-	-	-	699,392	14,724,049	-	-	-	-	
Stewart-Haas Racing, LLC	-	-	-	-	-	-	7,435	156,535	158,154	3,329,559	-	-	-	-	-	-	
Tommy Baldwin Racing, LLC	-	-	-	-	-	-	-	-	25,353	533,746	-	-	-	-	-	-	
Trans Carolina Products, LLC *	-	-	-	-	12,037	253,401	-	-	-	-	-	-	-	-	-	-	
Trinity Manufacturing, Inc. *	-	-	-	-	7,128	150,058	-	-	-	-	-	-	-	-	-	-	
Turner Scott Motorsports, LLC *	-	-	-	-	-	-	-	-	23,064	485,559	-	-	-	-	-	-	
US Airways, Inc.	9,225,882	194,229,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
VJC Industries, LLC	-	-	-		-		-	-	8,866	186,650	-	-	-	-	-	-	
Venturini Motorsports, LLC *	-	-	-		-		-	-	14,384	302,812	-	-	-	-	-		
Total	9,225,882	194,229,093	293,750	6,184,211	288,227	6,067,947	169,285	3,563,894	2,550,702	53,698,995	5,250,838	110,543,961	309,356	6,512,757	593,476	12,494,233	
Number of taxpayers claiming refund					11		10		25		4		1		3		

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2013.

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.

Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue Revised May 1, 2017

<sup>\*</sup> Revised with information received after original publication.