

## Economic Incentives Report for Historic Rehabilitation Tax Credits (Article 3D) For Returns Processed during Calendar Year 2025

This report contains two tables of taxpayers taking each type of tax credit, followed by a Notes section. The second table starts on page 3.

### Credit for Income-Producing Property (54 Taxpayers)

<u>Taxpayer Name</u>	<u>Credit Taken (\$)</u>
Alborno, Daad	1,000
Anderson, Brittany M.	3,676
Barrios, Jorge	1,026
Blakney, Kiara	150
Bohl, Robert D.	3,452
Boyd, Robert	94
Brewer, Terri L.	1,067
Bright, Gabrielle N.	991
Browder, Perry J.	700
Bruggeman, Benjamin P.	7
Church, Brandon J.	200
Couch, Patsy W.	3,168
Daniels, Andrew	1069
Dautel, Gage R.	211
Deaton, Terry J.	1000
Dixit, Nilesh A.	1,000
Furr, Jessie	9
Glenn, Gabrielle S.	936
Gordon, David	30
Hammock, Joshua A.	39
Haun, James G.	4,000
Hernandez, Reyna	100
Huggins, Allen N.	6,563
Hullett, Unique L.	987
Jackson, James E.	890
Jacobs, Ashley	300
Jones, Justin L.	10

Taxpayer Name	Credit Taken (\$)
Keaton, Michael E.	3,954
Lamb, Zachery	17
Lewis, Phillip A.	9,280
Lockard, Catherine A.	9
Luedke, Frederick R.	153
Maddox, Robert E.	2382
Mason, Thomas W.	212
Musiko-Holley, Marselline	3255
Nesbitt, Quartez	501
O'Brien, John B.	322
Ocasio, Joanna	400
Oden, Anna N.	150
Olsinski, Kimberly A.	9,057
Perdue III, William E.	500
Perry, Celestine M.	300
Phelps, Kesia S.	1,865
Richey, William M.	1,862
Sanders, Shannon A.	709
Sirkin, Scott J.	15,484
Smith, Derek	586
Tadlock, Amy	200
Tillman, Doris S.	608
Vizcano, German A.	500
Warren, Jamecia C.	8
Wilson, Kiandra A.	100
Woodell, Christopher M.	850
Woolard, Frederick	250
Total Credits Taken	86,189

Credit for Non-Income-Producing Property (55 Taxpayers)

<u>Taxpayer Name</u>	<u>Credit Taken (\$)</u>
Alborno, Daad	272
Anderson, Ethan I.	600
Beaird, Dawn	833
Blakney, Kiara	100
Blythe, Jennifer	650
Bobbitt Jr., Julian D.	9,418
Bonci, Kimberly S.	1,650
Booth, James G.	25,000
Bright, Gabrielle N.	600
Brooks, Allen L.	7,151
Bryson, John D.	2,322
Church, Brandon J.	200
Deaton, Terry J.	820
Doughtie, Phillip K.	2,550
Evans, George W.	626
Evans, Jill E.	9,432
Ferguson, Patrick L.	4,500
Green, Clifford D.	1,000
Grooters, Benjamin B.	3,494
Grover, Jennifer E.	841
Hahn, Craig E.	13,000
Hale, Jordan L.	1,241
Hernandez, Reyna	100
Italia, Melissa R.	972
Jackson, James E.	100
Jacobs, Ashley	200
Jones, Brian	2,500
Jones, Justin L.	10
Keaton, Michael E.	653
Kurtz, Marc K.	2,621
Lamb, Zachery	17
Long, April M.	141
Massey III, William G.	15,069
Medina, Jason D.	5,367
Newsom, Robert W.	1,649

Taxpayer Name	Credit Taken (\$)
Nixon, Dale W.	5,401
Oden, Anna N.	300
Otieno, Dinah A.	2,795
Pathak, Shaily	5,655
Pawlik, Joseph R	5,868
Phelps, Kesia S.	759
Ramey, John M.	4,500
Ray, Eric S.	1,800
Rice, Rashawn J.	20
Sanders, Shannon A.	251
Short, William	6,067
Sikes, Angela L.	2,047
Sisoutham, Southisom	609
Stark, Mason A.	110
Stone, Kasey A.	1,960
Tillman, Doris S.	608
Wilson, Kiandra A.	100
Wilson, Mary	2,971
Wojtasinkski, Katrina	257
Yaqub, Nadia G.	4256
Total Credits Taken	162,033

## Notes

1. Rehabilitation expenses and qualified rehabilitation expenditures are no longer being reported, due to the expiration of these tax credits.
2. For the current report, the amount of "credits taken" being reported is the amount of Art 3D credit claimed, limited, if needed, to the amount of total credits taken less other types of credits also being claimed. In prior years, the amount reported for "credits taken" for individual income taxpayers was the installment amount reported by the taxpayer on Form D-400TC. If five installments have previously been reported for a given project, no further amounts are being reported.
3. Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit. Amounts may be adjusted for amended returns received during the current calendar year.
4. Amounts for any one taxpayer may reflect credits taken in multiple years. Affiliated taxpayers are reported individually.
5. Date of latest version of report: April 30, 2026
6. Source: Tax Processing, Research & Equity Division, North Carolina Department of Revenue