

# North Carolina Department of Revenue

## Historic Rehabilitation Credits

### Article 3L

#### Revised report for credits taken in Tax Year 2022

based on returns processed through Calendar Year 2024

| Taxpayer                                         | Expenses (\$) | Credit Taken (\$) |
|--------------------------------------------------|---------------|-------------------|
| <b>Income-Producing Property (124 Taxpayers)</b> |               |                   |
| Anderson, Ryan J.                                | 0             | 1,148             |
| Arlington, Jeffrey R.                            | 0             | 1,518             |
| Bango, Anthony M.                                | 0             | 200               |
| Barker, Cecil E.                                 | 0             | 12,144            |
| Barnes, Kyle W.                                  | 148,190       | 3,640             |
| Barnhardt, Joshua M.                             | 0             | 9,872             |
| Basinger, Debbie B.                              | 0             | 9,938             |
| Bellmore, Andrew P.                              | 0             | 908               |
| Bengel, Steven L.                                | 329,147       | 13,166            |
| Blaine, Thomas L.                                | 0             | 4,857             |
| Blue Cross and Blue Shield of NC                 | 12,355,755    | 2,471,151         |
| Boggs-Guevara, Maebeth                           | 0             | 1,352             |
| Bosma, Zachary J.                                | 0             | 139               |
| Bracken, Ian F.                                  | 0             | 3,999             |
| Branning, Rickey T.                              | 428,779       | 12,463            |
| Burnette Jr., William                            | 0             | 24,305            |
| Buzzini, Andrea                                  | 0             | 504               |
| Catania, Matthew J.                              | 0             | 6,040             |
| Catron, Kimberly M.                              | 427,780       | 4,865             |
| Chanthapheng, Jimmy                              | 0             | 150               |
| Chappelle, Matthew                               | 0             | 1,998             |
| Clement III, Rutledge C.                         | 0             | 2,258             |
| Crissman, Brian C.                               | 0             | 1,620             |
| Dehaas, Ryan A.                                  | 0             | 9,034             |
| Delpapa Jr., James B.                            | 649,380       | 7,556             |
| Dickenson, Frances R.                            | 0             | 13,096            |
| Driver, Kenneth D.                               | 0             | 8,670             |
| Duncan Jr., Marshall T.                          | 778,869       | 6,462             |
| Eberhard, Paul                                   | 0             | 635               |

## Article 3L – Historic Rehabilitation Credits

| <b>Taxpayer</b>        | <b>Expenses (\$)</b> | <b>Credit Taken (\$)</b> |
|------------------------|----------------------|--------------------------|
| Edwards Jr., Donald J. | 0                    | 4,279                    |
| Edwards, Donald J.     | 0                    | 16,847                   |
| Edwards, Judith        | 0                    | 4,572                    |
| Ellis, Geoffrey A.     | 0                    | 45,211                   |
| Espinoza, Angelia M.   | 0                    | 4,708                    |
| Fletcher, John P.      | 0                    | 393                      |
| Franklin, Richard C.   | 0                    | 21,816                   |
| Frelke, Sean R.        | 505,777              | 35,177                   |
| Frye, Timothy A.       | 428,080              | 39,672                   |
| Gant III, Allen E.     | 0                    | 15,840                   |
| Garner, Michael L.     | 62,041               | 12,408                   |
| Gibson, James E.       | 0                    | 29,522                   |
| Goatcher, Philip       | 0                    | 23,615                   |
| Godsey Jr., Edwin S.   | 0                    | 9,947                    |
| Goldman, Jeffrey C.    | 0                    | 2,287                    |
| Goodnight, James A.    | 0                    | 136,453                  |
| Greene, Kelly L.       | 0                    | 10,530                   |
| Hansell, Michael P.    | 22,450               | 3,368                    |
| Hansell, Philip R.     | 1,294,600            | 57,023                   |
| Haynes, Ralph L.       | 384,724              | 21,731                   |
| Hendrickson, C. T.     | 821,673              | 49,012                   |
| Hennessey, Thomas J.   | 0                    | 2,865                    |
| Hill, Stephen B.       | 0                    | 193,693                  |
| Holmstrom, John        | 0                    | 2,431                    |
| Hovis Jr., James R.    | 19,500               | 2,925                    |
| Howell, Holly M.       | 0                    | 2,953                    |
| Hudson, Richard W.     | 0                    | 7,542                    |
| Huggins, Allen N.      | 220,911              | 7,301                    |
| Jeutter, Gerald A.     | 841,358              | 7,881                    |
| Jones, Jordan A.       | 16,458               | 2,469                    |
| Jones, Todd A.         | 0                    | 12,717                   |
| Kearns, Stephen C.     | 8,023                | 1,203                    |
| Keener, John H.        | 0                    | 9,405                    |
| Kendrick, Larry        | 0                    | 14,213                   |
| Kulhanek, Jacob Z.     | 0                    | 2,992                    |
| Lamore, Daniel C.      | 0                    | 1,512                    |

## Article 3L – Historic Rehabilitation Credits

| <b>Taxpayer</b>        | <b>Expenses (\$)</b> | <b>Credit Taken (\$)</b> |
|------------------------|----------------------|--------------------------|
| Lefevre, Daniel R.     | 0                    | 329                      |
| Leone, Joseph M.       | 0                    | 266                      |
| Leutheuser, Robert P.  | 0                    | 291                      |
| Like, James            | 0                    | 2,310                    |
| Lindell, Carol         | 0                    | 2,606                    |
| Lovett, Jason M.       | 0                    | 159                      |
| Mabe, Charles C.       | 0                    | 1,466                    |
| MacLeod, James B.      | 0                    | 4,406                    |
| Mance, Tyler A.        | 0                    | 115                      |
| Manly, Julie E.        | 154,950              | 6,198                    |
| Matthews, Catherine A. | 52,964               | 10,593                   |
| Mechling, Richard W.   | 551,664              | 15,630                   |
| Miller Jr., Mark H.    | 1,328,146            | 10,627                   |
| Mohr, Christopher J.   | 0                    | 5,280                    |
| Montgomery, David J.   | 0                    | 18,356                   |
| Morris, Douglas A.     | 0                    | 13,916                   |
| Munford Jr., Ray D.    | 0                    | 31,108                   |
| O'Brien, John B.       | 205,914              | 3,833                    |
| O'Toole, John M.       | 0                    | 1,838                    |
| Penn, Nancy L.         | 25,000               | 3,750                    |
| Perry Jr., David M.    | 0                    | 2,689                    |
| Peters, Douglas J.     | 0                    | 3,910                    |
| Phillips, Forrest C.   | 0                    | 10,827                   |
| Piper, Sean E.         | 0                    | 1,504                    |
| Prasongphine, Kitsana  | 0                    | 1,366                    |
| Rees, Floyd E.         | 744,644              | 76,721                   |
| Ritchie, Baxter M.     | 0                    | 1,211                    |
| Robinson, Paul W.      | 0                    | 18,498                   |
| Robinson, Wilbur H.    | 0                    | 4,073                    |
| Roznowski, Steven      | 0                    | 14,439                   |
| Safrit, Leigh Ann      | 0                    | 1,211                    |
| Sargent, Michael J.    | 0                    | 3,009                    |
| Schubert, Craig P.     | 0                    | 765                      |
| Shearin, Jennifer D.   | 167,850              | 3,000                    |
| Simpson, John D.       | 360,549              | 19,333                   |
| Sirkin, Scott J.       | 0                    | 35,072                   |

## Article 3L – Historic Rehabilitation Credits

| <b>Taxpayer</b>            | <b>Expenses (\$)</b> | <b>Credit Taken (\$)</b> |
|----------------------------|----------------------|--------------------------|
| Smith, Bill I.             | 0                    | 762                      |
| Smith, Christopher J.      | 0                    | 18,755                   |
| Smith, Craig C.            | 0                    | 90                       |
| Spear, Adam L.             | 0                    | 4,774                    |
| Staley, Donald V.          | 0                    | 2,778                    |
| Staley, Ronald D.          | 0                    | 1,675                    |
| Steel, Benjamin M.         | 0                    | 1,248                    |
| Stokes, William A.         | 0                    | 9,330                    |
| Teeples, Chad A.           | 0                    | 1,143                    |
| Thompson, Mark A.          | 0                    | 14,204                   |
| Tickle, Jeremy D.          | 0                    | 35,139                   |
| Tickle, Michael J.         | 0                    | 34,689                   |
| Turnbull, Daren            | 0                    | 7,231                    |
| Tyler Jr., James Dawson    | 191,960              | 38,392                   |
| Vande Guchte, Thomas J.    | 2,504,626            | 126,439                  |
| Wach, Joseph L.            | 0                    | 4,451                    |
| Wallace III, Leo           | 881,848              | 27,568                   |
| Whitmore, Thomas           | 0                    | 1,532                    |
| Whitney, David J.          | 649,380              | 16,762                   |
| Williams, Brannon          | 881,847              | 24,621                   |
| Williams, Brian P.         | 662,158              | 7,236                    |
| Williams, Warren L.        | 0                    | 285                      |
| Zinner, Clifford T.        | 841,360              | 34,250                   |
| <b>Total Credits Taken</b> | <b>29,948,355</b>    | <b>4,194,260</b>         |

### **Non-Income-Producing Property (86 Taxpayers)**

|                      |         |       |
|----------------------|---------|-------|
| Allen, William C.    | 147,353 | 2,909 |
| Anderson, Calvin     | 0       | 3,464 |
| Bachmann, Charles B. | 0       | 404   |
| Baur, Grayson E.     | 0       | 1,543 |
| Bentz, Geoffrey      | 19,948  | 11    |
| Bigham, Robert D.    | 76,380  | 971   |
| Brown, Deborah U.    | 31,400  | 4,710 |
| Brown, Matthew H.    | 0       | 2,296 |

### Article 3L – Historic Rehabilitation Credits

| <b>Taxpayer</b>       | <b>Expenses (\$)</b> | <b>Credit Taken (\$)</b> |
|-----------------------|----------------------|--------------------------|
| Buechler, Jessica J.  | 0                    | 10,122                   |
| Carrno, Bernard J.    | 0                    | 259                      |
| Chambless, Melissa    | 126,462              | 3,696                    |
| Chanthapheng, Jimmy   | 0                    | 68                       |
| Clevenger, John G.    | 130,238              | 7,103                    |
| Clodfelter, Daniel G. | 40,485               | 6,073                    |
| Coleman, Dillon H.    | 0                    | 8,416                    |
| Coran, Philip J.      | 110,045              | 13,949                   |
| Cox, Nathan C.        | 0                    | 1,616                    |
| Craft, Daniel C.      | 0                    | 5,151                    |
| Cunningham, Joy A.    | 130,000              | 6,423                    |
| Curran, Neal          | 0                    | 3,595                    |
| Deem, Joseph L.       | 0                    | 3,564                    |
| Ebbinge, Jan W.       | 22,162               | 3,035                    |
| Fearn, Jeffrey R.     | 100,568              | 14,188                   |
| Feltner, Thomas D.    | 68,978               | 6,773                    |
| Fizovic, Jovaha       | 0                    | 2,000                    |
| Flint, Grace P.       | 116,456              | 11,806                   |
| Gritter, Bradley J.   | 0                    | 7,741                    |
| Hamilton, Maryanne M. | 0                    | 2,105                    |
| Hampton, Bryan        | 0                    | 5,773                    |
| Harris, Lori Ann      | 0                    | 4,891                    |
| Hatton, Joshua K.     | 0                    | 565                      |
| Haynes, Frank S.      | 0                    | 5,705                    |
| Hornaday, William D.  | 0                    | 4,244                    |
| Ingram, Donald S.     | 148,776              | 22,316                   |
| Juel, Vern C.         | 0                    | 10,591                   |
| Kingsbury, William W. | 0                    | 582                      |
| Kirby, Nicolas A.     | 0                    | 7,571                    |
| Konawalik, Bradley P. | 34,673               | 5,201                    |
| Lane, Robert W.       | 0                    | 2,514                    |
| Lepri, John J.        | 0                    | 7,941                    |
| Lewis, Randolph       | 879,297              | 13,568                   |

### Article 3L – Historic Rehabilitation Credits

| Taxpayer                | Expenses (\$) | Credit Taken (\$) |
|-------------------------|---------------|-------------------|
| Lines, David H.         | 0             | 5,801             |
| Long, John P,           | 0             | 10,253            |
| Mackler, Camille D.     | 0             | 4,125             |
| Main, Jeffrey C.        | 36,500        | 415               |
| Marvelli, Mark C.       | 0             | 10,653            |
| Mayhew, Robert A.       | 0             | 1,637             |
| McDaniel, Jonathan L.   | 185,000       | 21,393            |
| McIntosh, Craig A.      | 0             | 4,169             |
| McKeller, Charles W.    | 0             | 7,572             |
| McManus, Chrishon A.    | 18,629        | 13,295            |
| McNamee, Stephen J.     | 0             | 1,078             |
| McPhaul, Karen E.       | 0             | 88                |
| Meck, Warren H.         | 0             | 9,525             |
| Mimlitsch, Gerald W.    | 40,480        | 6,072             |
| Mines, Arthur B.        | 0             | 1,425             |
| Moody, Ryan M.          | 150,000       | 8,188             |
| Mussell, Kenyon R.      | 0             | 7,429             |
| O'Rourke, Sheila M.     | 0             | 85                |
| Porreco, Benedict J.    | 0             | 9,064             |
| Pugh, Desiree E.        | 55,422        | 4,466             |
| Quinby, Kathleen W.     | 0             | 1,857             |
| Renner, Stephen T.      | 365,000       | 22,500            |
| Saulnier, Ronald R.     | 14,000        | 3,526             |
| Schlukbier, Angela K.   | 157,000       | 22,500            |
| Schultz, Thomas J.      | 0             | 3,577             |
| Schwartz, Michael A.    | 0             | 1,008             |
| Sellers, Christopher J. | 0             | 6,220             |
| Serafin, Allison E.     | 70,000        | 490               |
| Sirota, Brent           | 131,279       | 8,655             |
| Solomon, Sheryl J.      | 47,870        | 1,436             |
| Solterer, Helen         | 0             | 6,951             |
| Stiles, Cyrtis          | 726,010       | 11,536            |
| Stone, David H.         | 0             | 8,802             |

## Article 3L – Historic Rehabilitation Credits

| Taxpayer                   | Expenses (\$)    | Credit Taken (\$) |
|----------------------------|------------------|-------------------|
| Swinney Jr., John G.       | 0                | 2,045             |
| Teague, Kenneth B.         | 0                | 2,978             |
| Thompson, Joshua A.        | 32,000           | 2,415             |
| Throop, Vincent J.         | 0                | 884               |
| Troth, Ashley A.           | 300,054          | 18,460            |
| Wadford, Tim J.            | 0                | 799               |
| Whitley, Yvonne.           | 17,207           | 2,581             |
| Williams, Raymond L.       | 84,409           | 6,019             |
| Williams, Robert B.        | 127,000          | 4,599             |
| Willis, Karen N.           | 0                | 3,912             |
| Zanno, Lindsay E.          | 445,967          | 8,546             |
| Zimmerman, Amanda A.       | 0                | 3,905             |
| <b>Total Credits Taken</b> | <b>5,187,048</b> | <b>508,387</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 \$0.

**Procedural Notes:**

**Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported.**

**All returns are subject to audit.**

**When determining the amount of Article 3L credits taken, other tax credits not limited to 50% of tax liability were subtracted before Article 3L credits.**

**A “0” in the Expenses column indicates that the amount of expenses was reported in a prior year.**

**Source: Tax Processing, Research & Equity Division, North Carolina Department of Revenue**