

North Carolina Department of Revenue

Article 3B – Business and Energy Credits

Credit for Investing in Renewable Energy Property

Returns Processed during Calendar Year 2022

Taxpayer	Spending (\$)	Credits Taken (\$)
Abraham, Louis P.	0	2,033
Adam, Francis W.	0	1,794
Aetna Life Insurance Company	0	3,395,138
Akinc, Josef A.	0	3,588
Albemarle U.S., Inc.	0	9,489
Albritton, Fred L.	0	1,823
Allred, Patsy	0	451
Aman, Faye	0	2,143
American Fire & Casualty Company	0	21,502
American States Insurance Company	0	322,675
Andrew, Timothy P.	0	126
Apple, Inc.	0	8,138,691
Appleton, Randall E.	0	324
Armstrong, Jeffrey T.	0	35,091
Arreola, Brian K.	0	3,272
Ashburn, Broxton E.	0	9,229
Ashworth, Paul S.	0	59
Ashworth, Ralph H.	0	517
Atchley, Wilinda L.	0	1,444
Atkinson, Charles L.	0	1
Auen, Craig F.	0	2,214
Backes, Theon C.	0	333
BAIF-MFI-HK AIV US Holdings, LLC	0	56,361
Baker Roofing Company	0	18,498
Baker, Jeffrey	0	8,159
Bankers Life & Casualty Company	0	370,140
Barber, Michael J.	0	1
Barnes, Larry M.	0	238
Barngrover, Russell H.	0	995
Bartlett, Jeffrey L.	0	53
Bassett Furniture Industries, Inc.	0	26,319
Bates Sr., Richard B.	0	79,598
Battaglia, George	0	1,043

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Taxpayer	Spending (\$)	Credits Taken (\$)
Bauer, Michael T.	0	1,676
Beardsley, Jessica L.	0	2,464
Beasley, Dennis N.	0	2,020
Beasley, Lon J.	0	82,530
Beaver, Donald C.	0	1,111,904
Belk, Thomas M.	0	19,742
Bell, John K.	0	243
Bencze, Robert F.	0	1,070
Bengel Sr., Geoffrey K.	0	852
Benjamin-Pollak, Noah A.	0	147
Bennett, Cecil G.	0	772
Bernhardt Jr., G. Alexander	0	300
Bernhardt, Annabella J.	0	9
Bernhardt, G. Alexander	0	16
Bernhardt, Lillian H.	0	14,244
Bhagia, Priti	0	8,925
Biltmore G5, Inc.	0	423,764
Bissell, James J.	0	28,382
Blackburn, Larry E.	0	1,345
Bloniasz, Jeremy P.	0	845
Blue Cross and Blue Shield of NC	0	19,211,365
Blumenthal, Philip	0	51,906
Bolton, Philip N.	0	1,392
Bortz, Bruce M.	0	313
Bowles, Erskine B.	0	18,081
Brantley, Jantzen	0	82,530
Breci, Thomas A.	0	23
Breckenridge, John C.	0	915
Brennan, Terrence J.	0	1
Brennan, Timothy J.	0	1
Bridgefield Casualty Insurance Co.	0	101,336
Brodie, Calvin R.	0	48,378
Brookfield Power US Holding America	0	174,221
Builders Mutual Insurance Co.	0	1,500,000
Bulat, Goksel	0	23,862
Burgess, Brent P.	0	31,910

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Taxpayer	Spending (\$)	Credits Taken (\$)
Busko, Harper Layne	0	351
Busko, Mae	0	352
Busko, Mary M.	0	7,722
Button, Donald	0	2,435
Butts, Edward L.	0	480
Byer, David	0	826
Byers, Anthony P.	0	1,800
Cartwright, Gregory	0	98
Cavas, Miguel B.	0	500
Chambers, Steven M.	0	538
Chappell, William L.	0	184
Charlotte Pipe and Foundry Co.	0	320,994
Citibank NA	0	2,163,044
Clark, George W.	0	429
Cohen, Michael W.	0	99,393
Cole, Ronald S.	0	1,521
Collett, Alexander B.	0	214
Collett, Edgar R.	0	8
Collett, Ellen	0	8,717
Collett, James R.	0	203
Collett, James R.	0	11
Collett, John C.	0	11
Collett, Mary M.	0	8
Collett, Mathias A.	0	8
Collett, Nancy B.	0	308
Collett, Ruth E.	0	11
Collett, William B.	0	198
Collins, Stephanie B.	0	932
Co-Tr UW I Gorelick	0	7,516
Cottrell, Garald B.	0	50,913
Cottrell, Willard	0	820
Cox, Robert M.	0	6,524
Cramer, Thomas R.	0	296
Cypress Creek Renewables, LLC	0	436,553
Delaney, Susan O.	0	4,446
Derr, Bonnie M.	0	3

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Taxpayer	Spending (\$)	Credits Taken (\$)
Dickerson, Perry A.	0	870
Dickey, Robert W.	0	56
Dickinson IV, Walter M.	0	4,609
Dickinson, Jessica L.	0	1,164
Dominion Solar Projects V, Inc.	0	33,878
Dougherty, Kevin M.	0	7,823
DTE Biomass Energy, Inc.	0	30,031
Dudde, Daniel J.	0	1,087
Duke Energy Corporation	0	20,517,519
Dunajski, Betty	0	488
Dupree, Charay S.	0	483
Durham, Mignon	0	5,216
Eagles, Joseph	0	277
Edwards, Frank H.	0	37,086
Edwards, Loretta P.	0	538
Eisemann, Shirley N.	0	180
Eller, Sue T.	0	374
Ellis, Fred R.	0	1,923
Ellison, Michael G.	0	112
Employers Insurance Co. of Wausau	0	239,920
Erdy, Matthew E.	0	1,534
EWP, LLC	0	558
Fallon, Paul F.	0	741
Fausz, Donald P.	0	1,449
Federated Rural Electric Ins. Exchange	0	98,261
Feldstein, Daniel S.	0	1,233,997
First National Bank of Pennsylvania	0	3,415,919
Firststar Capital Corporation	0	77,993
Fisher, Donald L.	0	3,267
Fleischhauer, Grier S.	0	8,732
Floan, Mark D.	0	3,101
Flythe, Joseph L.	0	246
Fortain, Eugene M.	0	1,258
Frank, Dale	0	249
Frederick, Scott J.	0	2,260
Freestate, Mark M.	0	1,466

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Taxpayer	Spending (\$)	Credits Taken (\$)
Gachechiladze, Anzor	0	2,101
Gallitano, Lena B.	0	11
Galloway, Judith T.	0	70
Galvin, Theresa	0	643
Gantt, Stanley J.	0	1,253
Gardner Capital Development, Inc.	0	8
Garvey, Jane R.	0	980
Gerstenmier, John D.	0	353
Goettler, Claudia E.	0	3,394
Goldberg, Robert A.	0	9
Goldstein, Steven	0	466
Goodnight, James H.	0	61,533
Gorelick, Jeffrey	0	37,659
Gorelick, Marcelle B.	0	27,018
Gorton, Steven D.	0	1,595
Graves, William F.	0	462
Greco, Richard	0	350
Green, Ulysses	0	673
Griffin, William L.	0	8,732
Grim, Patrick L.	0	1,083
Gruszynski, Adaline	0	241
Gruszynski, Alexander	0	243
Guenther, John E.	0	13,457
Gupton, Timothy W.	0	1,982
Gwynn, Kameron W.	0	2,332
Hale, James S.	0	13,118
Hall, Mark A.	0	1,540
Hamill, Lisa F.	0	688
Hamilton III, Frank H.	0	82,219
Hamm, Zachary A.	0	9,544
Hardison, Julieta E.	0	114
Harkrader, Richard J.	0	70,571
Harmer, Myles G.	0	32,340
Harris, Cameron M.	0	112,847
Hartford Casualty Insurance Co.	0	286,668
Hartford Life Ins. Co.	0	20,485

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Taxpayer	Spending (\$)	Credits Taken (\$)
Harvey, John F.	0	687
Hastings, Ed A.	0	4,236
Haswell, William M.	0	618
Hauptfuhrer, W. Barnes	0	1,078
Hawkins, Ronald L.	0	5,156
Hay, Scott	0	395
Hegner, James R.	0	1,141
Helms, Clinton	0	114
Henderson, Anne R.	0	402
Hensleigh, Hugh C.	0	200
Henson, John	0	909
Hiatt, Emily M.	0	19,495
Hill, Delano R.	0	2,535
Hill, Donald B.	0	1,311
Hilton, Gary L.	0	1,697
Holbert, Philip E.	0	258
Holtzman, Seth M.	0	2,332
HomeTeam Pest Defense, Inc.	0	80,113
Horne, C. Jackson	0	27,113
Horne, Charles E.	0	18,859
Houser, Ervin H.	0	666
Houser, Marisa B.	0	300
Houston, Carl W.	0	269
Howard, Charles M.	0	1,248
Hubbell, Marlene Y.	0	2,967
Hudson, Bruce E.	0	4,834
Hug, James A.	0	8,487
Hummel, Joseph J.	0	20,768
Humphreys, Joshua M.	0	1,806
Ikea Property, Inc.	0	74,944
Ingram, Rory	0	1,780
Integon National Insurance Co.	0	883,659
Investors Title Insurance Co.	0	381,619
Isley, Benjamin C.	0	1,000
Ives, Anson B.	0	1
Jackson, James E.	0	1,726

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Taxpayer	Spending (\$)	Credits Taken (\$)
Jacomine, Joseph A.	0	28,783
John Hancock Life & Health Insurance Co.	0	16,782
John Hancock Life Insurance Co. USA	0	1,569,721
Johnson, James L.	0	68
Johnson, John J.	0	859
Johnson, Michael P.	0	119
Johnson, Nash J.	0	82,530
Johnson, Robert C.	0	82,530
Johnson, Robert C.	0	2,019
Jones, Betty J.	0	941
Jones, Robert A.	0	13,851
Joyner, Brian D.	0	615
Kaluza, William J.	0	2,161
Kasben, Kathleen L.	0	489
Kaw, Sidhartha P.	0	17,070
Kay, Diane M.	0	745
Kazmer Jr., Paul C.	0	13,734
Kerns, Daniel L.	0	2,255
Kiewlicz, Thomas R.	0	563
Kleaveland, Jeffrey	0	1,518
Klein, George	0	1,010
KLINGSPOR Abrasives, Inc.	0	-4,607
Kohl, Mary S.	0	258
Krug, David R.	0	1
Lamb, Kris M.	0	7,583
Lambert, Richard M.	0	1,020
Lanier, Anne S.	0	672
Lansing, Ann M.	0	1,212
Lapasha, Constantine A.	0	291
Lassiter, Barbara C.	0	560
Latimer, John S.	0	1,602
Ledbetter, Ronald W.	0	3,381
Leslie, Maggie V.	0	1,623
Levi, Patricia E.	0	1,151
Lewis, Kenneth D.	0	3,269
Liberty Insurance Corporation	0	1,208

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Taxpayer	Spending (\$)	Credits Taken (\$)
Liberty Mutual Insurance Company	0	566,532
Lisenby, Donna M.	0	718
Live Oak Bancshares, Inc.	0	161,908
Lobdell, John S.	0	334
Lobel, Joshua A.	0	350
Love, Norman G.	0	64
Lux, Julie C.	0	693
Lydic, Jill M.	0	1,244
Lynch, Richard T.	0	2,174
Macary, Paul F.	0	346
Mangum, Robin C.	0	3,575
Manheim Remarketing, Inc.	0	13,301
Mann, Thomas H.	0	29,165
Marks, Andrew J.	0	1,181
Marske, Dana C.	0	1,401
Martin, Alan R.	0	29,159
Mason, Ross M.	0	761
Matthews, Frederick E.	0	2,143
Maynard, Jessica A.	0	167,583
McAlister, Alexander W.	0	34,092
McArdle, Tara M.	0	1,921
McClelland, Samuel	0	963
McDowell, J. Walter	0	2,300
McGohey III, John F.	0	2,801
McKittrick, Thomas	0	70,903
McNairy, Charles H.	0	41,296
Melton, Michael	0	1,183
Messinger, Dwight F.	0	1,512
Miller, Robert C.	0	3
Mills, Albert S.	0	552
Mills, Stephen D.	0	4,558
Mixon, William A.	0	2,615
Moore, Brandi	0	400
Moore, David F.	0	4,270
Moore, Richard H.	0	190,363
Moretz, John M.	0	1,930

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Taxpayer	Spending (\$)	Credits Taken (\$)
Morgan, Rick J.	0	1,262
Morris Jr., Eugene T.	0	180
Morris, Doug S.	0	1,109
Morris, Rodney L.	0	6,357
Morton III, Thruston B.	0	21,001
Murphy, Harry D.	0	3,901
Murphy, Marc D.	0	9,217
Murphy, Michael P.	0	406
Murphy, Stratton K.	0	22,574
Nafe, Scott D.	0	28,000
Nationwide Life Insurance Company	0	1,541,604
Naylor Jr., Olen C.	0	4,349
Neser, Jon F.	0	81
New York Forwarding Services, Inc.	0	1,157
Newton, David H.	0	2,148
Nguyen, Dung Tri D.	0	1,600
Noel, Marc	0	36,329
Norcross, Mark A.	0	4,320
Nordan, Cary B.	0	5,702
Novozymes North America, Inc.	0	200,152
O'Brien, Noel C.	0	23
Ohio Casualty Insurance Company	0	226,153
Ohio Security Insurance Company	0	156,614
Page, Martha	0	635
Palmer, Eric J.	0	427
Pamela Gorelick SG Trust	0	27,526
Parker, Jonathan N.	0	1,919
Parker, Rodger E.	0	1,052
Parnell, Ronald D.	0	1,407
Parsons, Diana L.	0	679
Patel, Satis D.	0	17,850
Pearson, Alex Dwayne	0	2
Peters, Frank B.	0	16,320
Phillips, Dwayne A.	0	265
Piterski, David J.	0	1,956
Pleasants, Robert A.	0	800

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Taxpayer	Spending (\$)	Credits Taken (\$)
Pollak, David M.	0	693
Poole Jr., Paul T.	0	630
Poole, Walker L.	0	22,601
Poudrier, Kathryn	0	235
Powell, James B.	0	2,907
Pressley, Gradie A.	0	856
Prestage Farms, Inc.	0	283,198
Product Recovery Management, Inc.	0	65,531
Progress Energy, Inc.	0	11,260,657
Prudential Insurance Co. of America	0	1,233,835
Publix Asset Management Company	0	134,703
Publix Super Markets, Inc.	0	976,194
Quay, Lloyd L.	0	4,785
Racicot, Edward C.	0	1,200
Rainey, Thomas H.	0	212
Ralston, Henry H.	0	6,999
Randolph, Darren L.	0	1,766
Reboyar Ponce, Charlotte R.	0	219
Reddin, Patricia A.	0	4,236
Reese, Joshua	0	194
Regions Bank	0	425,978
Revis, Roy E.	0	421
Roberts, Stewart H.	0	403
RocheFord, Clare R.	0	2,150
Rogers, Mary A.	0	78,347
Rolewicz, Jamie	0	40,648
Rollins, Inc.	0	83,840
Rouse, John A.	0	99
Ruccia, Louis A.	0	678
Rumfelt, James M.	0	9,148
Saia Motor Freight Line, LLC	0	31,965
Salisbury III, Donald H.	0	5
Sall, John P.	0	32,689
Sampson-Bladen Oil Company, Inc.	0	72,070
Sasser, Sammy	0	5,449
Sayer, Geoffrey H.	0	478

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Taxpayer	Spending (\$)	Credits Taken (\$)
Schlotterbeck, Paul R.	0	3,556
Schubert, Daniel M.	0	164,415
Schubert, Scott T.	0	168,411
Scislowicz, Jason M.	0	31,835
Scott, Walter R.	0	340
Seago, John C.	0	306
Seiren USA Corporation	0	17,867
Sementelli, Brian	0	1,667
Shetterly, Debra A.	0	588
Shimp, John A.	0	45,202
Sholar, Seth C.	0	82,531
Sidden, Bobby G.	0	994
Siegel, Matt	0	2,338
Siemens, Albert J.	0	5,559
Sigal, Marvin D.	0	1,310
Silcox, Madelyn	0	253
Simpson, Chad E.	0	750
Simpson, James R.	0	18,128
Skinner III, James T.	0	814
Skinner, Charles K.	0	1,379
Sloop, Larry A.	0	14,124
Smathers, Cynthia P.	0	1,046
Smith III, William S.	0	1,747
Smith III, Zebulon V.	0	12,709
Smith Jr., Edward C.	0	364,341
Smith Jr., Hubert L.	0	29
Smith, Shannon G.	0	38,956
Smith, Tony M.	0	60
Southern Power Company	0	202,685
Sparrow, Robert B.	0	256
Standard Insurance Co.	0	127,065
Star-Winer, Elizabeth H.	0	21,530
Steele, Jackson N.	0	1,992
Stein, Philip J.	0	20,000
Stephenson Jr., Harry D.	0	28,695
Stephenson, Anthony C.	0	21,587

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Taxpayer	Spending (\$)	Credits Taken (\$)
Stephenson, Katie W.	0	1,165
Stephenson, Richard C.	0	31,441
Stephenson, Thomas C.	0	29,767
Stewart, Glenn L.	0	900
Stoeber-Enos, Patsy Ann	0	745
Stolz, Robert H.	0	26,300
Stork, George H.	0	1,177
Stroupe, Tristan K.	0	558
Sullivan, Owen R.	0	2,102
Sutcliffe, Charles Nicholas	0	154
Sutcliffe, Corina Bernhardt	0	181
Sutton, Elaine P.	0	128
Swanson, Larilyn	0	345
Talcott Resolution Life & Annuity Ins. Co.	0	309,912
Talley, Robert B.	0	1,149
Target Corporation	0	184,615
Tebaldi, Kara D.	0	607
Temple, Jody E.	0	1,038
The Biltmore Companies, Inc.	0	142,266
Thigpen, Gregory B.	0	82,530
Thompson, Ralph N.	0	3,240
Thompson, Robert H.	0	560
Tiemann, Michael D.	0	10,630
Toma, Hiroki	0	1,859
Torres Yanez, Eliseo	0	905
Transamerica Life Ins. Co.	0	1,709,128
Trapani, Kevin A.	0	12,501
Traub, Mark	0	347
Trigg, David C.	0	668
Troxler, Steve W.	0	3,587
Trull, Joe R.	0	1,671
Tucker, Robert B.	0	161,697
Twin City Fire Insurance Co.	0	163,222
Tyas, Howard W.	0	1,618
Tyler III, E. Runyan	0	210
United Community Bank	0	21,943

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Taxpayer	Spending (\$)	Credits Taken (\$)
Vanderhoof, Eric	0	615
Vannoppen, Allen	0	7
Vannoppen, Jean B.	0	7
Vannoppen, Nancy T.	0	7
Velayudam, Ravi K.	0	2,894
Virginia Electric And Power Co.	0	717,820
Von Stein, J. Russell	0	1,397
Walker, Joseph G.	0	2,815
Walker, Walter E.	0	2,604
Washington National Insurance Co.	0	126,715
Waters, Deanna L.	0	1,997
Watkins, Irene M.	0	589
Wear Jr., John E.	0	527
Westbrook, Vivian B.	0	2,969
WestRock Paper and Packaging	0	250,982
Whaley, David P.	0	232
White, Anna B.	0	8,117
White, Bobby T.	0	3,316
White, David	0	3,413
White, David R.	0	700
White, Kelly N.	0	2,288
White, Sydnor M.	0	26,609
Whitehurst, James M.	0	138,510
Whitfield, Teresa A.	0	1,774
Whittle, Christopher J.	0	2,553
Wickham, John R.	0	20,014
Wilhelm, Markus F.	0	26,213
Wilkerson, James M.	0	1,196
Wilkes, Robert E.	0	1,755
Williams, Bryan C.	0	1,532
Williams, Donaldson G.	0	3,316
Williams, Douglas E.	0	1
Williams, Jonathan H.	0	191
Wilson, Charles T.	0	1
Wilson, Christopher M.	0	3,922
Wilson, Lynn S.	0	364

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Taxpayer	Spending (\$)	Credits Taken (\$)
Wilson, Michael L.	0	3,626
Wilson, Zhuvante	0	2,838
Wong, Oscar P.	0	17,928
Wrenn, Richard N.	0	3,543
Wright, Keith	0	479
Yeiser, William H.	0	1,425
Yelton, Michael L.	0	432
Young, James T.	0	1,764
Yusko, Mark W.	0	1
Zalcberg, Abel	0	57,120
Zarnowski, Stephen P.	0	6,020
Zhang, Jianping	0	16,358
Total Credits Taken	0	92,783,767

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 \$311,879.

A “0” in the spending column indicates that the taxpayer’s expenses have been incurred and reported in a prior year or that they were not reported.

Procedural Notes:

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

All returns are subject to audit.

Amounts for any one taxpayer may reflect credits taken in multiple years.

Affiliated taxpayers are reported individually.

A negative value may occur when an amount has been amended downward and the higher amount has been previously reported.

Amounts may be adjusted for amended returns received during the current calendar year.

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