

# North Carolina Department of Revenue

## Article 3B – Business and Energy Credits

### Credit for Investing in Renewable Energy Property

Processed during Calendar Year 2010

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
23rd Street Investments, Inc.	40,195	134
Aaron, Debra L.	3,223	1,155
Abb, William R.	40,679	3,916
Abell, David F.	28,045	1,064
Acosta, Tomas A.	*	1,148
Adams, Charles L.	*	1,472
Adamson, Patricia	29,781	953
Adeyemi-Bello, Tope	40,000	5,950
Adkins Jr., James R.	1,163	407
Aerni, Marc H.	1,691	114
Alberti, William T.	13,729	3,500
Alcoa Power Generating, Inc.	*	135,170
Alexander, Allen F.	5,000	1,750
Alexander, James R.	12,001	3,500
Alexander, Paul	8,500	2,975
Alexander, Richard	4,998	423
Alge, Robert D.	*	554
Allen, Barry W.	4,620	1,617
Allen, Keith	39,900	2,793
Allen, Martin W.	23,128	4,429
Altadore Investments, LLC	5,939	416
Altman, Ruth	6,350	162
Antczak, Amy F.	9,500	3,325
Applegate, Andrew W.	*	1,353
Arnold, Susan G.	3,100	163
Arost, Hal	4,460	420
Ashman, William C.	6,500	1,400
Autrey, Donald D.	23,553	31
Aydlett, David P.	16,340	2,122
Ayusa, Richard	24,486	3,189
Bailey, Hugh S.	11,180	804
Bair, David G.	30,152	1,709
Baker, Everett A.	19,825	561
Baker, Jeffrey	471,744	3,125
Baker, Loveeta D.	13,978	3,500
Baker, William T.	36,715	5,104
Ball, Eugene S.	12,200	2,827

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Bank Of America Corp. and Subs	7,531,615	527,213
Bapat, Santosh V.	25,044	1,203
Barker, Lesley J.	*	1,254
Barkley, James V.	*	28,351
Barlaz, Morton A.	34,900	5,956
Barr, Douglas	6,500	2,275
Barraza, Robert R.	32,159	4,606
Baxter, Larry B.	*	88
BB&T Corporation	3,730,345	562,856
Beach, Robert T.	764	53
Beasley Jr., William E.	7,227	1,400
Beaton, John R.	*	1,850
Beatty, Johnny W.	9,915	3,470
Becka, Evan D.	1,455	509
Becker, Henry J.	28,100	2,998
Beets, Stephen D.	7,145	1,400
Bell, Jonathan D.	1,980	139
Bell, Steven D.	9,020	631
Benjamin, William P.	*	902
Bennett, Willa C.	23,684	1,980
Benton, James H.	1,040	364
Bernard, Edward B.	10,571	4,115
Bernstein, Leonard S.	*	2,232
Bessin, Alfred H.	18,034	278
Bibb, John S.	43,266	2,543
Bibby, Tanya N.	19,500	3,500
Bible, Stewart A.	22,248	1,904
Biltmore Farms, LLC	*	14,592
bioMerieux, Inc.	750,386	52,527
Biscoe, Charles F.	*	547
Biscuitville, Inc.	16,824	1,178
Bisesi, Phillip S.	*	2,317
Blain, David L.	24,750	4,316
Blecker, Marian L.	21,348	3,500
Blue Ridge Biofuels, LLC	131,377	380
Bogges, Samuel F.	7,905	1,400
Boggs, Amy	*	364
Bohres, Robert A.	*	569
Bolick, James D.	28,505	3,500
Bolliger, Charles R.	10,458	2,563
Boulden, Robert C.	4,015	1,405

**Article 3B – Business and Energy Credits**  
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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Bowman, Joe A.	3,290	1,151
Brablec, Douglas D.	*	2,789
Bracalente, Robert M.	626	219
Bradley, Britton	2,965	58
Bradley, Thurman	9,582	1,339
Brane, Brian R.	22,800	2,798
Brant, David R.	*	1,497
Brentjens, Mathijs H.	*	8,400
Brezny, Peter A.	12,885	3,169
Bridgers, Sidney T.	*	296
Brinkley, Richard D.	18,673	1,307
Brittingham, Martin W.	5,385	1,885
Brna Jr., Theodore G.	34,000	7,982
Brockman, Lawrence L.	6,950	1,400
Broom, Patricia L.	40,000	3,017
Brown, Anthony W.	31,085	4,211
Brown, Dennis L.	24,706	3,107
Brown, Jeffrey L.	8	3
Brown, Marcus J.	*	338
Brown, Rebecca L.	10,200	1,902
Brown, Thomas L.	25,620	2,752
Broyhill Grndchld Trust	*	4
Broyhill Grndchld Trust	*	4
Broyhill Grndchld Trust	*	3
Broyhill II, Paul Hunt	*	5
Broyhill, Margaret C.	*	6
Broyhill, Philip R.	696	48
Bruce Foods Corporation, Inc.	699,812	10,389
Bryan, Timothy S.	31,972	5,145
Bryant, Joanne M.	32,159	468
Bryson, Dennis D.	4,255	1,489
Buckner, Charles R.	9,360	3,276
Bullivant, William R.	*	280
Bumgardner, Mary	3,745	1,311
Bundy, John F.	*	259
Burdett, Aaron M.	19,000	571
Burgess Sr., Thaddeus D.	180,100	8,233
Burke, Patrick E.	5,519	1,400
Burke, Thomas C.	35,703	2,537
Burkhard, Thomas K.	42,495	3,048
Burnette, Solomon	*	752

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Burnop, David L.	949	332
Burns, John R.	9,356	0
Burrow, Marif S.	114	1,962
Butler, Charles P.	6,741	1,367
Calderbank, James M.	49,700	1,767
Cale, David B.	56,248	2,505
Callahan, Joseph B.	*	2,117
Cameron, Hugh S.	4,500	1,575
Camp, Lamar	2,400	772
Campagna, Richard J.	30,799	2,156
Campbell, Allen Guy	*	300
Campbell, Charles C.	*	601
Campbell, Jeffrey B.	1,086	380
Campbell, Julia S.	*	75
Campbell, Michael D.	7,500	1,400
Campbell, Scott J.	6,347	406
Carr, Daniel A.	585,000	160
Carr, Donald T.	8,747	512
Carroll, William C.	13,609	2,638
Carter, James V.	3,550	1,004
Carter, Steven	29,927	8,400
Cestaro, Judith	64,800	5,232
Chadwick, James A.	6,900	958
Chapman, Thomas L.	*	1,199
Chase, Ronald	4,429	1,550
Chem-Clean Products, Inc.	*	9
Chew, Paul B.	*	205
Clapp, Douglas F.	18,489	2,300
Clark, Freeman T.	9,799	2,925
Clark, Karen R.	1,025	359
Clark, Matthew R.	12,500	1,807
Clarke, Charlotte	5,431	776
Clarke, Douglas D.	30,485	703
Clarke, Joseph D.	7,719	1,400
Clary, Thomas A.	4,700	1,400
Clayton, Matthew J.	6,168	1,400
Cleveland, Ralph B.	5,800	1,556
Coates, Curtis J.	18,124	2,822
Cobey, Gray M.	161,455	11,900
Cobley, Gerald V.	30,400	3,738
Cochran, Connie L.	6,040	1,400

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Cochran, Donald G.	2,281	514
Cole, Linda P.	17,500	828
Coleman, Gail F.	67,776	6,136
Collins, Michael W.	32,945	2,012
Collins, Philip J.	8,200	800
Collins, Sharon K.	5,140	1,799
Colvin, William E.	1,200	420
Conley Jr., William T.	*	446
Cook, Paul P.	7,650	1,400
Cooper, Charles L.	15,800	1,718
Cornwell, Travis W.	26,000	3,464
Covode, John H.	*	685
Cox, Jason M.	37,698	8,400
Cranfill, Kent A.	3,655	1,279
Crawley, Tobias O.	*	1,629
Crider, Michael E.	22,800	2,681
Crotts, Danny A.	8,381	1,575
Crowson, Andrew	41,944	1,302
Cuervo, Charles T.	7,345	172
Cumberford, Gregory W.	39,585	3,814
Cummings III, Harry H.	5,400	1,400
D & J Properties	188,508	1,970
Dale, Lawrence J.	14,500	1,452
Daniel, Shawn W.	*	397
Darden, Thomas F.	*	7,100
Dare, Robert	12,531	836
Daughtridge, Robert W.	1,400	490
Davis, Brandon R.	41,075	6,002
Davis, Christopher K.	626	219
Davis, Claire Hunter	*	5
Davis, Darrell G.	1,400	10,000
Davis, Donald L.	4,943	1,730
Davis, Wendell E.	3,410	156
De Biase, Anthony	575	201
De Bruyn, Maria L.	3,736	1,345
Deal, Jeffrey G.	17,643	1,155
Dean, Naomi R.	1,831	640
Dechesere, Jay	31,227	10,929
Dellinger, James W.	*	6,823
DeLong, Harry P.	34,300	3,358
Demoss, David B.	10,408	3,643

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Denham, Amy C.	38,900	4,624
Deni, James R.	7,700	1,400
Dettra, John P.	*	346
Dew, Adam S.	7,927	2,308
Dew, Patricia C.	6,300	1,400
Dickinson, John R.	6,550	1,400
Diener, Lawrence W.	32,650	2,984
DiGiacomo, Joseph G.	6,243	2,185
DiGiacomo, Leonard M.	4,011	1,400
Diliberit, John H.	*	6,062
Dixon, Richard D.	9,032	650
Dixon, Robert D.	3,854	1,349
Dobyns, Brian L.	*	1,571
Dodson, Ricky H.	3,704	1,296
Doellgast, George J.	42,980	2,311
Doherty, Linda M.	1,198	419
Domaleski, Robert B.	1,843	2,045
Domeisen, Christina H.	4,217	832
Donehower, Philip R.	*	625
Dowell, Mark	8,144	2,850
Doyle, Robert E.	14,573	1,974
DTE Biomass Energy, Inc.	180,994	7,861
Duddy, Daniel F.	8,787	2,643
Duke Energy Corporation	*	621,374
Durham, Glenn J.	4,400	1,540
Eagle, Mary U.	10,849	1,384
Eargle, Patricia B.	*	686
Eastwind Investments, LLC	6,940	50
Edgerton, Sylvia A.	*	620
Ed's Gunsmithing & Sporting Goods, Inc.	58,565	3,848
Edwards, James B.	16,696	5,786
Ehlers, Eric G.	5,150	1,803
Eichelberger, Robert C.	7,842	809
Eisner, Joel R.	12,130	3,500
Elliott, James W.	1,061	74
Elliott, Larry W.	6,931	639
Elmore, Thomas L.	21,861	7,651
Engel, Timothy E.	4,038	1,413
Engineer, Madhu	5,400	1,400
English, Michael L.	8,821	3,087
Eskew, Jacqueline M.	2,000	700

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Esselstyn, Blakeman B.	11,200	1,297
Etheridge, Rodney W.	*	512
Evans Environmental Energies	40,710	248
Evans, Charles E.	1,425	499
Evans, James	6,183	2,045
Evergreen Landscaping Services, Inc.	21,500	701
Evins, Grace G.	2,916	4,148
Faison, Thomas E.	626	219
Falk, Lee G.	*	313
Farley, Holt L.	11,975	1,669
Farmer, Jeffery W.	1,275	446
Felch, Russell R.	9,780	1,400
Felix, Clifford	697	244
Fernandes, Michael V.	28,644	8,400
Flncher, Jerry W.	*	1,750
Fipps, Edward G.	937	328
Fisher, Thomas W.	13,345	2,816
Flournoy Jr., William L.	33,256	8,400
Floyd Jr., Lattie F.	1,037,314	73,345
Fluharty, Tom R.	1,973	420
Foister, Cathy M.	35,792	1,042
Forrest, Timothy G.	10,870	2,847
Foster, Michael B.	*	9,946
Foster, Thomas A.	*	316
Frantz, Vonda L.	26,698	1,547
Fraser, David	*	466
Frazier Jr., Ronald C.	19,987	6,504
Frederick, Erik D.	32,165	7,209
Freeman, Herbert C.	13,779	2,649
Freimark, Alfred J.	12,100	3,403
Freudenberger, Dale	1,627	569
Fridman, Ronni	*	14
Friedman, Scott A.	27,085	6,903
Friend, Robert W.	9,679	1,988
Galvin, John E.	12,085	477
Garner, David A.	28,837	8,400
Gatter, William F.	6,960	414
GC Holding, Inc.	19	1
General Surgical Innovations, Inc.	2,894	203
Gergel, Randy S.	725	254
Ghosh, Parag	18,383	3,500

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Ginsberg, Robert J.	53,293	3,496
GlaxoSmithkline Holdings Americas , Inc.	*	83,656
Gliarmis, Lee S.	4,310	1,456
Glover, Chistopher R.	28,795	3,354
Godwin, John H.	46,250	2,711
Godwin, Paul D.	4,001	1,400
Goings, Paul D.	3,202	843
Goldstein, Jeffrey B.	29,093	3,500
Goldstein, Steven	29,115	1,007
Gollwitzer, Scott A.	*	2,811
Gonzalez, Betina L.	2,800	980
Goodin, Kim A.	8,600	787
Goodman, Michael A.	32,571	10,500
Goodnight, James H.	*	336,538
Goslen III, Junius B.	*	5,271
Goslen, Anna S.	*	162
Goslen, Richard B.	*	161
Gould, Jeffrey A.	*	4
Gowan, Dewey S.	4,792	1,677
Graham, Jason T.	9,550	3,343
Graham, Jon P.	36,013	5,258
Graham, Ted A.	31,500	2,205
Grams-Moog, Ileana J.	9,591	499
Grant, Stephen D.	28,560	5,064
Grantham, Janet D.	*	119
Grape, Thomas H.	3,733	1,307
Gray, William M.	14,142	990
Greene, R. Timothy	*	59
Gresham, Paul E.	6,116	1,175
Griffin, Broadus	8,217	183
Griffin, Bruce E.	*	263
Griffin, Neil B.	32,950	8,400
Grigg, Jody O.	6,796	2,323
Grimley, Kenneth W.	7,150	1,400
Griswold, David S.	10,813	3,500
Grode, Michael J.	8,268	2,381
Grovenstein, Elizabeth A.	*	1,285
Guellich, Robert T.	2,500	875
Guitarte, Gilberto A.	619	217
Guthy, Richard A.	471,744	9,684
Hagan III, James T.	5,631	1,971



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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Hagan, James A.	11,062	3,500
Hagopian, Harold M.	1,196	419
Haire, William T.	209	73
Haley, William	7,670	994
Hall, Brandon M.	31,635	4,684
Hamilton, Thomas L.	31,788	10,500
Hamilton, William	28,330	640
Hamlin Jr., William F.	*	18,032
Hanelin, Douglas A.	155,000	1,206
Hanesbrands, Inc.	*	15,812
Hanson, Gregory	5,533	1,409
Hardie, Gregory S.	32,468	18,900
Hardy, Malcolm	*	1,679
Harkrader, Richard J.	*	25,066
Harmon, Amy N.	8,564	1,231
Harmon, Michael R.	*	399
Harrington, Stephen M.	15,100	5,285
Harris, Robert D.	800	280
Harrison, Gary R.	5,638	1,400
Harvey, Kenneth V.	*	3,560
Hatfield, Shelby	734	257
Hawkins, Ted J.	10,575	1,430
Hawkins, Thomas A.	36,400	8,400
Hawley, Samuel D.	550	193
Hayter, Robert S.	12,570	880
Heidenreich, David P.	21,375	3,591
Helbling, John T.	10,780	1,909
Helms, Mark E.	*	1,915
Helms, Rose E.	20,725	2,086
Heltzer, Mary E.	*	1
Henneka, Thomas A.	287	100
Henneke, Edmund G.	71,190	8,400
Henrick, William R.	1,867	653
Henry, Eric M.	*	637
Hepburn, John R.	11,986	1,269
Hermans Solar Electric, Ltd.	*	89
Herring, Arthur C.	6,918	10,114
Hershner, Lee A.	4,869	1,704
Hicks, Robert W.	7,500	1,400
Hill, Caroline K.	11,192	783
Hill, Claire E.	9,960	697

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Hill, Mark R.	5,700	1,400
Hill, Mary A.	9,960	697
Hill, Robert P.	542	190
Hill, Stephen B.	9,960	697
Hitchcock, Michael G.	12,987	4,545
Hodges, Ashley W.	*	5,815
Hoeh-Saric, Edward W.	7,856	1,400
Holland, Gregory J.	2,065	723
Holleman, Sylvia J.	3,690	1,291
Hollister, David B.	34,484	2,317
Holmes Jr., Edward S.	*	1,400
Holmes, Carol O.	2,945	973
Holmes, Patrick E.	12,137	4,248
Holt, Jefferson W.	*	11,210
Honeycutt Jr., Earl R.	7,890	1,400
Honeycutt, Travis C.	20,000	6,998
Hoover, James E.	7,627	1,400
Hope IV, William C.	50,258	8,400
Hopper, David K.	24,760	2,251
Hora, Johnny M.	20,073	888
Hosking, Lee A.	58,600	355
Hough, Louie E.	28,700	2,012
House of Raeford Farms, Inc.	1,322,827	37,865
House, Jackson H.	16,114	1,799
Howell, Joseph	10,615	3,715
Howett, Robert	2,270	159
Hughart, Wayne H.	3,119	1,092
Humphries, Charles M.	*	802
Huneycutt, Daniel H.	18,500	3,353
Hurd, Thomas E.	9,145	2,768
Hurd, Thomas E.	9,145	776
Hurd, William M.	13,352	3,143
Hurwitz, Herber I.	381,735	9,708
Hutchin, Mark E.	27,877	8,400
Hyatt, Thomas E.	50,284	1,680
Hybil, Richard J.	*	1,556
Iacovelli, Benedetto A.	*	97
Illikainen, Gregg M.	47,025	8,400
Ingersoll, Grant S.	38,246	5,682
Innerdyne, Inc.	3,942	276
Jackson, Bruce	3,386	1,185

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Jackson, Daniel A.	75,576	5,290
Jackson, David E.	75,576	5,290
Jackson, Robert J.	6,000	1,232
Jackson, Rosemary H.	16,194	1,909
Jacobson, Jay	1,162	407
Jain, Manish	626	219
Jamison, Richard A.	13,500	3,500
JDM Roofing Company, Inc.	21,276	1,489
Jenkins, William T.	9,400	1,528
Jenks, Stephen S.	*	1,230
Jerrold Mente Zuraw Trust	*	215
Jewels Realty Investment	75,735	5,302
Johnson, Elizabeth G.	*	236
Johnson, Floyd K.	1,400	222
Johnson, Matthew E.	*	500
Jole, Eugene W.	1,254	439
Jones, J. Munroe	41,413	3,500
Jones, James A.	63,358	6,235
Jones, Stanley D.	6,007	737
Jones, William S.	10,114	3,500
Jordan, Karen W.	*	3,672
K. C. Byrd Electrical Contractor, Inc.	*	46
Kaagan, Stephen S.	*	1,796
Kasben, Joseph T.	10,300	724
Kaufman, Stephen L.	11,696	4,094
Kehaya, Ery W.	8,969	1,400
Kelhorn Corporation	17,925	9
Keller, Robert M.	25,280	8,400
Kelley, David J.	20,146	583
Kennedy, Frances H.	*	477
Kenneth Gaylord J.	50,194	3,513
Kepple, Andrea D.	1,675	586
Kilian, Douglas	10,199	1,730
King, Stephen C.	*	2,253
King, Thomas F.	4,776	1,400
Kinser, Bryan	*	1,346
Kirby, Wayne J.	11,950	3,801
Kirsch, Jonathan D.	6,980	1,400
Klein, Robert M.	6,750	1,400
Klingspor Abrasives, Inc.	*	1,354
Kluttz, Harold L.	3,243	1,135

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<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Knape, Wesley W.	15,200	1,400
Knappe, Detlef R.	29,000	4,818
Knowlson, Kyle V.	*	425
Knox, Ralph C.	10,676	507
Kodali, Valli P.	8,033	2,812
Kovach, Steven L.	33,649	8,400
Kowal, Kathleen H.	7,200	1,112
Krarup, Henrik G.	*	2,292
Krause, Eric D.	*	412
Kros, John F.	34,000	2,400
Kross, Scott D.	*	1,341
Kruse, Gary	75,600	10,500
Kuo, Paul C.	26,800	9,380
Ladd, Steven	7,800	2,730
Lafayette Pharmaceuticals, Inc.	565	40
Laietta, James A.	1,940	679
Lamberti, Victoria A.	5,650	1,158
Lamontagne, Jessica	374	4,169
Lancaster, Harry L.	*	503
Lance, Gregory M.	37,065	4,167
Lane Blanche Zuraw Trust	*	214
Lane, Don G.	8,172	1,400
Lanford, James G.	33,676	2,357
Langreck, Keith P.	5,950	1,400
Lappas Jr., Theodore	82,140	1,957
Larry's Beans, Inc.	*	454
Larsen, Christopher A.	8,319	2,912
Larson, Christopher C.	16,021	2,724
Lavery, Robert T.	640	224
Lawrence, Suzanne R.	34,536	1,423
Le Goslen	*	1,564
Leary, Richard G.	7,755	5,866
Lee, Mary	64,680	4,528
Leitschuh, Jan	*	110
Lempart-Stanfa, Paula A.	3,420	1,197
Lensch, Erik M.	14,587	192
Leonard Jr., James J.	*	2,562
Leonard, Tony M.	4,991	1,747
Lepardo, Vincent C.	385	135
Levey, Arthur R.	22,827	1,202
Lewis, Jane B.	*	3,630

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Lewis, Michael A.	25,609	8,963
Liebel Flarsheim Company	1,766	124
Life Design Systems, Inc.	87	6
Linton, Kit A.	36,189	8,400
Lippard, Robert D.	44,600	1,494
Little, Justin F.	*	14
Lodge, Richard T.	16,128	1,063
Lorish, Christopher D.	*	1,999
Lothridge, Bruce Eddie	33,500	955
Love, Robert D.	35,613	6,165
Lowe, Scotty L.	43,383	3,500
Lozica, Andrew J.	6,987	599
Lozier, M. Susan	25,804	6,969
Lucy Merrill Zuraw Trust	*	214
Ludlow Corporation	22,468	1,560
Ludlow Technical Products Corp.	4,302	301
Luitjen, Roderick S.	*	302
Lyman, James M.	630	221
Lytle-Olson, Joann R.	22,500	3,849
Mabe, Jason W.	48,988	1,276
MacLaren, Gregory	400	125
Madden, Joseph W.	6,846	1,879
Maldonado, Raquel	1,258	440
Mallinckrodt, Inc. (DE)	24,881	1,742
Mandler, Arthur E.	8,300	2,905
Manning, Frances E.	24,800	2,208
Marder, Matthew H.	14,477	5,067
Margoles, Elsie M.	*	68
Marinak, Thomas	19,900	6,965
Marland, Eric S.	18,076	540
Marnell, Dana K.	*	253
Marotta, Bruce A.	29,969	6,083
Marshall, Larry W.	*	498
Marshall, R. Barry	21,620	660
Marshall, Randall C.	1,268	444
Marshall, Richard B.	*	919
Martin, Grant L.	1,040	364
Mathew, Thomas	*	2,137
Matos, Hugo	*	1,400
Matthews, Michael L.	*	87
Matthis, John S.	38,198	8,400

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
May, James P.	*	256
Mayer, David M.	37,330	1,265
Mayo Hydropower, LLC	*	3,450
Mays, Roger W.	8,059	1,400
Mayville, Armand	34,998	1,769
McCall, David K.	7,016	771
McCall, Gregory L.	7,421	1,117
McCaslin, Richard L.	16,500	1,487
McClanan, Wayne	16,425	817
McClerin, Richard	21,710	3,121
McCraw, Steven M.	*	1,052
McDermott, John	*	1,138
McDonald, Debra K.	15,294	3,500
McGahey III, Robert G.	*	701
McGahey, Jacob R.	*	680
McGhinnis, Nancy K.	1,040	364
McGill, Jean	5,300	1,400
McGuirk, David F.	25,835	3,314
McKenzie Jr., Owen R.	24,900	2,178
McKinnon, Jeffrey	14,300	3,826
McLear, Timothy J.	36,284	3,274
McLelland, Rose A.	5,500	255
Medefindt, Julia A.	650	228
Merrill, Richard	76,500	2,896
Michael, Robert B.	*	2,333
Millen, David B.	22,401	9,240
Millen, Patricia E.	11,827	571
Miller, Benjamin W.	19,243	1,400
Miller, Kenneth D.	209,874	14,691
Miller, Stephen B.	5,850	1,400
Millis Jr., James H.	86,669	4,115
Milton, Roy C.	*	37
Mitchell, Russell L.	9,881	2,748
Mitran, Andrei A.	550	193
Moates, Robert E.	29,946	360
Molamphy, Patrick D.	46,139	8,400
Molvin, David P.	*	227
Momich, Robert S.	1,323	402
Money, Steven D.	33,500	1,451
Moore, James R.	4,578	664
Moore, Michael B.	*	493

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Moran, Gregory W.	*	178
Moreadith, Jeffrey H.	*	1,483
Morey, Rajendra A.	89,531	7,679
Morgan, Walter E.	*	243
Morley, Eric K.	5,787	869
Morris, Dexter L.	6,915	1,400
Mott, George R.	25,600	8,960
Move, Steven B.	*	1,274
Mundy, Brian	4,500	774
Munn, Satie Rachael	*	4
Murray, Sharon K.	549	192
Myers, Tedman	39,941	4,261
Nagel, William D.	6,766	2,368
Naylor, Drew R.	46,743	10,500
Neely, Joseph F.	4,690	328
Nelson, Craig J.	1,000	350
New Dixie Oil Corporation	*	7,843
Newkirk, Craig R.	27,330	3,255
Newsome, James B.	19,100	2,186
Nicholson, Henry T.	34,724	371
Nieber, Albert R.	44,348	8,400
Nightingale, Roger W.	1,650	578
Niles, Timothy D.	2,653	929
Nisewonder, Eric J.	83,300	3,000
Noor, Mohamed A.	6,500	1,400
Norman, Daniel A.	24,000	1,870
North State Gas Service, Inc.	2,663	932
Norwood, Philip W.	*	17
Nurse, Dale R.	700	245
O'Donnell, Brian P.	4,578	1,602
Oldre, Craig A.	23,879	2,733
Oleschok, Victor E.	26,600	1,706
Oliver, Bradley S.	1,394	488
Olson, John D.	19,600	6,860
Onofrio, Teresa A.	6,817	917
O'Reilly, Daniel	1,330	466
Osborne, Vanessa K.	*	162
Osterkatz, Sol C.	14,500	4,482
Ours, Kevin	47,561	4,322
Outer Banks Brewing, LLC	*	104
P B Realty, LLC	48,926	634

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Paden, Carolyn L.	19,000	1,147
Page, Steve	6,500	496
Pardue, Leonard G.	200	28
Parikh, Rakesh	34,500	2,415
Parker, Allison	5,378	1,882
Parker, Donald R.	19,500	1,365
Parker, Justin C.	*	3,359
Parkway Inn, Inc.	*	1,591
Parnell, Allan M.	24,835	1,738
Parrish, Annie B.	17,000	1,132
Paschal, David S.	*	881
Paschal, Justin S.	*	395
Payne, Bryan	12,756	3,500
Peeler, John T.	11,250	0
Peldunas, Joseph S.	2,511	879
Pelletier, Peggy A.	20,970	1,213
Pelz, Michael J.	9,200	2,978
Perry, Alexander W.	15,750	1,132
Perry, Garry G.	5,700	1,995
Perry, Jesse P.	6,920	1,400
Peterson, Gregory G.	*	499
Peterson, Scott D.	10,500	3,500
Petree, John W.	52,208	11,900
Phillips Jr., Grady S.	6,073	2,126
Phillips, David W.	4,300	1,505
Piedmont Biofuels, Industrial, LLC	692,547	2,100
Pieper, Kenny R.	13,497	360
Pilatt, David M.	6,900	1,400
Pippin, Jennifer B.	*	1,179
Plankers, Timothy P.	1,268	444
Plant, Howard L.	12,000	3,500
Polak, Raymond J.	24,250	2,563
Polgar, Jeffrey R.	2,694	377
Polo Ralph Lauren Corporation	*	1,610
Poole Jr., Paul T.	30,400	1,056
Porterfield, Coolidge A.	*	56
Poteat, William	*	652
Pothireddy, Sujatha	4,987	1,400
Potts, Rita	14,237	803
Preble, Wendy T.	26,450	2,858
Privette, Grady C.	27,192	1,823



**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Propst, Barry W.	2,249	9,652
Province, Samuel C.	104,727	640
Prudowsky, Mark	*	31
Putnam, Duane A.	44,100	583
Quaintance, Dennis W.	*	867
Qualliotine, Danny W.	36,500	6,496
QVC, Inc.	*	331,030
Raab, Wayne H.	15,800	715
Raleigh Steam Producers, LLC	*	1,626
Rampey Jr., Joseph F.	15,073	2,381
Rankin Jr., James E.	*	7,166
Rankin, Elizabeth M.	*	546
Rankin, Scott A.	*	551
Rattien, Joseph	27,200	4,066
Rawls Jr., William	324	113
Ray, Albert T.	7,250	1,400
Red Spot Farms, Inc.	*	96
Redding, Ralph A.	44,992	1,746
Redman, Chad E.	7,458	1,400
Reed, Warren C.	28,404	1,185
Reeves, Bradley	4,714	330
Reid, Holly F.	*	1,312
Reinert, William R.	*	925
Renfro, Jeanne A.	8,730	472
Renfro, Thomas A.	8,730	1,300
Reynolds, Reba J.	4,630	309
Rhode, Stephen J.	37,200	3,533
Rice, Daniel W.	43,620	3,028
Richards, Dean	6,800	1,400
Richardson, John C.	3,675	405
Ricker, Philip	*	1,358
Ringenburg, David A.	*	2,907
Robbins, Peter B.	15,976	1,167
Roberson Jr., Crosswell A.	*	1
Roberto, Deanna L.	599	210
Roberts, George D.	106,999	5,146
Robidoux, Alan F.	42,350	4,408
Robins, Shawn S.	8,000	64
Robinson Jr., Spencer	30,500	915
Rodman, Frank J.	2,246	786
Roepnack, Robert	9,733	3,407

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Rogers, Cheryl L.	780	31
Rogers, Elizabeth R.	38,427	190
Rogers, Trinja M.	25,065	1,707
Romano, Lea M.	31,600	1,784
Roney, Brandon L.	7,182	1,823
Rosenstein, Mark K.	*	1,106
Rosenthal, Taran D.	26,177	8,400
Roten, Robert D.	34,719	5,094
Rowe, John E.	1,252	112
Rowland, Jerry D.	53,855	8,400
Rozsak, Jeremy L.	*	1,778
Rozzelle, Ronny B.	56,051	615
Rumberger, Ronald F.	664	4,734
Rumfelt, James M.	179,014	7,669
Ruopp, Carl H.	683	239
Russell, Carl R.	46,948	3,917
Rutkoski, Kenneth J.	8,400	1,400
Ryan, Lee F.	*	744
Rychener, Michael D.	28,000	4,711
Ryder, Richard R.	*	892
Saklad, Daniel A.	11,703	4,096
Sale, Mark E.	32,584	10,500
Salem Energy Systems, LLC	81,855	23,977
Sall, John P.	*	163,462
Salter, David C.	28,000	405
Salvio, Joseph J.	5,100	730
Samples, Scott	3,629	328
Sandler, Bruce E.	7,582	2,654
Sandlin, Teresa M.	*	160
Scandius BioMedical, Inc.	218	15
Scatliff, James H.	8,283	1,400
Schauer, Jacquelyn A.	*	427
Scheu, David R.	9,638	798
Schnupper, Michael G.	*	27
Schrum, Rich W.	16,285	4,494
Schulze, Mark D.	*	425
Schwartz, Gary A.	6,473	2,266
Schwarz, Robert L.	25,954	8,400
Scrabat, Philip M.	1,300	455
Seaman, Russell	*	2,888
Selz, Mark O.	20,004	5,088

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Sencera International Corporation	371,178	8,030
Senechal, John	*	1,052
Sentiwany, Joseph M.	*	607
Sexton, Mark H.	*	7,088
Sheets, James R.	1,746	611
Sheppard, Robert A.	14,324	1,400
Sherman, James B.	*	1,349
Sherwood Medical Company, Inc.	17,573	1,230
Sherwood, Ramona	41,615	1,498
Shoffner, John S.	*	2,247
Shu, Jeffrey P.	31,818	1,936
Shuford, George T.	*	700
Shutter, Michele W.	*	5,815
Sides, Johnny L.	*	312
Silsbee, Douglas K.	31,500	5,731
Silverstone, Murray D.	27,837	2,493
Silverthorne, Andrew L.	626	219
Sineath, Thomas G.	*	1,072
Sizemore, Danny B.	3,685	1,265
Skeele, Robert W.	*	613
Skinner, Joseph T.	7,500	1,400
Slome, Shawn L.	*	1,582
Slusser, Robert C.	*	46
Smart, Stephyn L.	4,838	1,693
Smiley, Justin	2,967	579
Smith, Anthony L.	6,740	2,359
Smith, Brendan M.	3,400	1,190
Smith, Daniel	15,504	1,400
Smith, David F.	29,746	8,400
Smith, Gregory M.	11,456	935
Smith, Keith	18,260	2,025
Smith, Michael	26,740	3,120
Smith, Monteen B.	1,500	112
Smith, Stephen M.	4,300	1,400
Smith, Tony M.	5,404	1,400
Smoot, Jack R.	25,434	1,320
Snyder, Timothy C.	23,856	4,245
Snyder, William T.	*	7,188
Sommer, Alice T.	250	42
Sorge, John, MD	40,986	2,869
Sousley, Steve R.	38,859	2,870

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Southern Spear, Inc.	24,464	1,712
Sparr, Shirley	2,991	42
Speckmann, Nancy E.	20,000	7,000
Spodnick, Gary J.	18,718	6,551
Sprague Jr., Michael E.	5,187	1,400
Sroelov, David S.	882	309
Stageman, Michael A.	*	332
Stahl, John L.	7,700	539
Stanton, William W.	39,585	384
Stark, Terrence J.	43,000	3,308
Staub Jr., Mitchell A.	5,200	1,820
Steadman, Douglas H.	38,000	2,660
Steele III, James C.	*	20,532
Steele Jr., William P.	*	1,005
Steele, David S.	*	1,615
Steele, Elizabeth	*	2,971
Steele, John S.	*	8,743
Steele, Kenneth A.	*	198
Steele, Preston M.	*	20
Steele, William S.	*	198
Stevens III, William P.	*	800
Stewart, Frank P.	553	193
Stickels, Bradley	4,200	643
Stidham, Shaler Jr.	*	1,244
Stivland, Gary H.	32,619	3,500
Stowe, Laura A.	6,880	408
Stratton, Sara J.	6,995	1,400
Strong, Alan F.	*	1,111
Struble, Vincent I.	8,400	1,400
Strunk, Christopher B.	*	16
Stuller, Brian	*	706
Stump III, Frank G.	29,069	833
Suberman, Rick I.	70,510	4,936
Suiter, Karl A.	13,000	4,550
Summers, James F.	7,897	2,576
Surniak, Leonard J.	34,610	1,703
Sutton, Charles B.	540	74
Sutton, Larry V.	1,150	402
Swain, Stevan C.	5,431	1,901
Swanner, Gary L.	14,022	2,778
SWD Holding, Inc.	202	14

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Swenson, Stephen	31,100	4,242
Swing, L. Rene	7,800	1,880
Sword, Orrin B.	3,350	559
Sykes, William R.	6,347	1,531
Tanger, Stanley K.	*	4,446
Taylor II, Thomas R.	11,122	3,032
Taylor, James M.	2,380	1,182
Taylor, John	29,735	1,615
Teague, John R.	7,250	2,538
Teague, Laura T.	3,267	229
Tedder, Tommy M.	1,350	945
Teeter, Joe D.	*	2,934
Thakkar, Kunal P.	74,333	5,203
Thomas, Billie A.	10,740	1,252
Thomas, John M.	9,033	3,162
Thomason, Robert D.	*	181
Thompson, Daniel P.	17,946	3,714
Thompson, Jeffrey S.	190,000	831
Thompson, Joel K.	10,423	768
Thompson, Ronnie A.	190,000	486
TKC Holding Corporation	995	70
Todd, James J.	6,200	1,400
Tokarczyk Jr., John J.	19,163	911
Trask, Philip A.	15,700	1,071
Traughber, William A.	7,718	625
Triangle Realty Investment	72,930	5,105
Triangle Service Center, Inc.	*	9,019
Troughton Jr., Ernest B.	27,500	2,796
Truitt, Nancy C.	23,711	2,653
Trustin, Mark S.	28,900	2,023
Tucker, Edwin L.	3,475	497
Uhlir, Nicholas J.	7,808	1,400
Underwood, Amy H.	66,312	5,568
United States Surgical Corporation	43,243	3,027
Upton, Timothy J.	6,824	1,400
Valleylab Holding Corporation	8,130	569
Van Voorhis, David E.	1,615	565
Vande, Matthew L.	14,264	4,180
Varn, Scott F.	31,798	2,413
Vial, Barry W.	43,266	1,830
Vincent, Simon W.	28,500	3,618

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Vitt, James L.	5,304	1,856
Vnus Medical Technologies, Inc.	723	51
Voigt, Marc G.	7,412	1,400
Von Stein, J. Russell	35,175	331
Vong, Monica	6,500	2,275
Voos, Gerard	*	389
Wagner, Alan K.	21,940	4,375
Wagner, Jerome L.	4,840	1,694
Walker Jr., Leforice	*	1,184
Walker, James A.	13,500	3,500
Wall, Janet E.	1,493	523
Walters, David W.	164,556	1,900
Walters, Jessica	23,952	1,676
Warren, James E.	1,181	413
Washburn, Patricia P.	303,789	18,779
Waters, David M.	*	3,967
Watson, Lane A.	27,000	2,968
Waugh, Max E.	14,836	1,360
Weaver, Michael D.	11,300	1,400
Weaver, Michael H.	*	2,291
Webb, Robert M.	49,010	4,101
Weeks, Stephen A.	3,220	1,127
Wehmueller, Gerald L.	31,511	1,781
Weiss, Gregory M.	1,200	420
Welsh, Joel C.	*	1,106
Werdel, William S.	*	1,661
Weyerhaeuser NR Company	*	169,042
Wheelis, Linda Sue	5,336	1,400
Whitaker, William	2,117	741
White III, Eugene T.	*	808
White, Christopher L	17,270	700
White, Claude S.	6,200	144
White, David S.	2,625	919
Whitehouse, John C.	10,862	418
Wiebe, Eric N.	9,700	1,400
Wiegand, Otto C.	1,882	659
Wiener, M. David, MD	*	1,883
Wigger, William D.	5,900	1,400
Wilcox, David P.	*	552
Wilder, Timothy L.	430,000	10,500
Wilhelm, Markus F.	24,135	3,089

**Article 3B – Business and Energy Credits**  
**Credit for Investing in Renewable Energy Property**

<b>Taxpayer</b>	<b>Spending (\$)</b>	<b>Credits Taken (\$)</b>
Wilkinson, Bruce	*	5,681
Willenborg, Douglas K.	7,200	1,400
Williams, Mark A.	612	214
Willis, Peter J.	27,450	4,884
Willson, Timothy M.	7,195	1,400
Wilson, Christopher M.	5,996	777
Wilson, Kenneth A.	10,500	1,747
Wilson, Michael L.	7,500	1,528
Wingler, Clay E.	15,130	3,500
Winslow, Vann E.	6,850	1,400
Withers, Karen S.	7,360	1,400
Witkin, Edward W.	50,419	4,789
Witkin, Michael	1,200	420
Wood, Robert S.	14,935	6,627
Wood, Roger S.	*	768
Woody, Sidney R.	9,088	2,106
Wooten, James S.	*	35
Wright, Joanna E.	572	200
Yancy, Mary E.	2,500	875
Yarborough, William E.	25,941	1,613
Yates, Richard S.	17,120	100
Yoke, Benjamin P.	*	1,201
Yow, Valerie	400	140
Zacharzuk, Ross W.	3,280	1,148
Zande, Michael	675	236
Zeigler, Susan G.	7,448	935
Zeis, Steve	*	7
Zentner, Joseph	18,750	3,809
Zimmer, Brent L.	10,560	2,245
Zuco, Arthur D.	24,037	2,551
Zylka, Piarć	7,926	1,400
<b>Grand Total</b>	<b>32,394,525</b>	<b>5,232,172</b>

**Source:** Policy Analysis and Statistics Division, North Carolina Department of Revenue

**Note:** An asterisk (\*) indicates that the taxpayer's expenses were incurred in a prior year or that they did not report.

**Procedural Notes:** Data are unaudited and reflect taxpayer errors and omissions.