

# North Carolina Department of Revenue

## Article 3B – Business and Energy Credits

### Work Opportunity Tax Credit

#### Returns Processed during Calendar Year 2019

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Abraham, David G.	344
Abraham, David R.	1
Adcock, John F.	144
Adelman, Victor H.	157
Amorosia, James J.	11
Anderson, Bryce C.	11
Armstrong, Tiffany B.	1
Arneja, Jugpal	9
Arrowsmith, Christopher D.	43
Aufricht, Michael E.	3
Baer, F.	14
Bailey, Christopher T.	60
Baker, Brian P.	1
Bangs, David L.	2
Battle, William P.	569
Battles, Brett E.	102
Beckwith, Brian S.	27
Beiser, Scott L.	1
Berger, Sonia J.	2
Bergthold, Thomas P.	40
Bertram, Tzvi	663
Biddle, James C.	6
Bill Owens Specialty Services, Inc.	483
Birnie Jr, Frank W.	1
Bischoff, Eric	9
Blair, James A.	84
Blair, John W.	84
Blount, Byron G.	28
Bobrow, Mitchell D.	13
Boddie, Ann M.	5,865
Boddie, Ben Mayo	51,813
Boddie, Benjamin M.	3,709
Boddie, Betsy B.	8,628
Boddie, Betty	4,821
Boddie, Carolyn E.	3,485
Boddie, Elizabeth	1,718
Boddie, Jean B.	4,973
Boddie, Michael W.	8,761
Boddie, Nathaniel B.	2,133

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Boddie, Olivia	2,523
Boddie, Thomas P.	2,133
Boddie, William L.	2,133
Boddie, William L.	6,523
Boddie-Noell Enterprises, Inc.	1,831
Bonello, John L.	49
Booth, Travis E.	41
Bourse, Pierre G.	1,469
Boyle, John C.	3
Brest, Paul	2
Brewer III, Joseph	1,040
Brower, Michael L.	73
Brown, Irwin J.	401
Brown, Jack L.	1
Brown, Jeffrey S.	589
Brown, Richard T.	238
Brown, Scott E.	2
Brown, Sidney R.	1,195
Buchbinder, Marlene T.	1
Burns, David L.	26
Burns, Kevin	1
Buttar, Daljit	9
Cabes, Robert	4
Calabrese, Frank C.	33
Calhoun, William A.	116
Carabell, Christopher S.	191
Carlie C's Operation Center, Inc.	582
Carlson, Jeffery J.	9
Catlin, Kristina A.	2
Chandler, Chloria	113
Chandrasekaran, Nathan	2
Chiniwalla, Nirav	1
Choi, David W.	13
Clancey, John P.	5
Coady, James D.	27
Coghlan, Jeffrey	16
Cohlmia, Adam G.	280
Coleman, Andrew M.	27
Cooper, Ben F.	424
Coppens, Bradley J.	16

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Cortese, Gregorio	16
Coss, Edward G.	18
Craft, Kathleen S.	11
Critchfield, Lane	2
Crump, Michael	47
Cunningham, Matthew S.	84
Cutting Edge Pizza, LLC	1,046
Daniels, David M.	279
Davidson, Richard K.	1
Davidson, Thomas N.	73
Davis, Elizabeth A.	345
Davis, Jay M.	204
Davis, Richard J.	329
Dedman, Robert	8
Desai, Kushal R.	6
Desfor, David L.	21
Desnoyers, Sally R.	1,887
Dhanani, Amin	4
Doise, Michael J.	12
Donnahoe, Edward A.	152
Donoghue, John P.	1
Dubose, Michael T.	84
Eberly, Lori	1,172
Edelstein, Joel	319
El Chami, Joseph	60
Elbogen, Aaron	576
Elbogen, Israel C.	2,305
Elbogen, Jacob C.	2,305
Essa, David E.	55
Fabos, Steven C.	2,675
Fadel, Alfred	1
Fagan Jr, Robert P.	4
Faherty, Robert J.	318
Fan, George I.	3
Farrell, Jason J.	124
Fascitelli, Michael	4
Fink, Jerome A.	1
Fonotisatele, Salevalasi I.	9
Freund, Israel D.	328
Fried, Robert B.	2

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Frisbee, Ronald G.	150
Fuchs, Gerald	328
Fulbright, Gerald L.	225
Gabrieli, Christopher F.	5
Gardner, James D.	1
Garfinkel, Jonathan M.	2
Garner, Frederic H.	2
Garrett, Edith B.	380
Gault, Roger C.	3
Genereux, Michael J.	6
Giarraputo, Jack	1
Gibbons, Timothy S.	14
Gifford, David K.	1
Gilbert, Stuart P.	2
Gildea, Brian	2
Ginn, Marvin D.	17
GMRI, Inc.	14
Goldstein, Barry	2
Gonzales, Chris	25
Gord, Steven K.	727
Gottlieb, Stuart	16
Grayem, Tim	30
Greene, Randall B.	277
Greer, Phillip G.	1,130
Gresham, Michael H.	1
Grochow, David	18
Gross, Michael	32
Growdon, Gillian M.	1
Hahn, Brandon	17
Hahn, Jeffrey L.	121
Haiz, Patrick	5
Hall, David G.	17
Hall, Michael J.	714
Hancock, Michael H.	28,359
Hancock, Rebekah B.	3,027
Hardymon Schnier, Ames J.	2
Harrell, James M.	13,238
Harris, Henry M.	1
Harris, Thomas J.	135
Headley, William F.	21

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Hendershott, James C.	11
Herman, Craig E.	467
Hernandez, Carlos M.	4
Herskowitz, Jerome	2
HHF, Inc.	87
Hickey, Eric D.	3
Hiera, Michael P.	206
Hill, Vernon W.	1,010
Hobbs, Steven A.	7
Hoff, Richard B.	3,506
Hord, Fenton N.	2
Howe, Mark W.	16
Howell, Paul M.	1
Huffman, Terry E.	1,020
Humrickhouse, Scott R.	1
Hundley, Wade W.	2
Imbrogno, Edward P.	54
Ivey, David M.	101
Jaeb, Katherine	6
Jay, Adrian M.	1
Johnson, Mark C.	1
Johnson, Randy J.	183
Jones, Jessie	2
Jones, Joan	3
Jones, Michael C.	17
Juneja, Robert	31
Keffer, Elizabeth	1
Kenny, David W.	5
Kerley, Christopher G.	6
Khadloya, Tushar	15
King, Charles Y.	16
King, James E.	166
Klein, Larry A.	93
Knopp, Randall R.	2
Kpaduwa, Ambrose	1,293
Kreider, Michael D.	105
Kutch, Clay	1
Lambert, Henry A.	2,942
Lanier, Myron D.	284
Larned, Elizabeth M.	1

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Lavin, Sheldon	1,206
Lee, Zachry S.	20
Leibowitz, Jonathan E.	165
Levin, Gregg	2
Lickteig, Steven D.	2
Liencred, Bjorn	1
Liles, John-Michael	84
Lim, Yung B.	3
Lipman, Michael	18
Lowry, Sarah M.	1
Luihn, James S.	4,364
Maclean, Barry L.	1
Maclean, Duncan A.	1
Maclean, Margaret B.	1
Maida, James R.	2
Malbari, Mansoor	3
Mall, Daniel J.	165
Marcus, Jerome	24
Markee, Richard	3
Markel, Gary L.	19
Martin, R.	55
Mattei, Robert F.	19
Maxwell, Robert R.	708
May, C.	1,150
May, Craig M.	120
Mcclure, Craig	1,469
Mcdonald, Brian K.	50
McDonald, Gregory S.	437
McDonough, James	69
McInnis, Clanton J.	1,831
McInnis, Ryan J.	1,066
Mcintosh, Phillip D.	46
Mcknight, Andrew	107
McLeroy, Zach W.	16,694
Meadows, Jim P.	71
Mehta, Ashok K.	2,836
Metakis, Jason L.	2
MHS, Ltd.	100
Michels, Gary E.	8
Miller, John	2

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Miller, John	9
Miller, Tara L.	1
Mohseni, Saed	426
Monsky, H.	97
Moran, Erin	13
Morris, Evan C.	11
Mosley, Michael G.	10,721
Mosley, Nicholas	3,026
Mosley, Suzanna	4,111
Moster, Jeffrey	1
Moua, Chong	634
Mozer, Gary E.	2
Murphy, Elizabeth A.	18
Murphy, Lisa A.	18
MV Contract Transportation, Inc.	1,051
Naik, Somnath	7
Neems, Jack M.	2
Nelson, John P.	1
Neumark, John A.	14
Newman, Harris J.	5
Norden, Peter R.	9
Norris, Paul M.	176
O'Brien, John P.	48
O'Loughlin, Steven B.	1,151
Olson, Roger P.	5
Oven, Keli	310
Overfelt, Brent	2
Pack, Steven J.	8
Parkes, Graeme B.	20
Parlapiano, Michael V.	7
Pas, John R.	3
Patel, Ashok R.	37
Patel, Neal	1
Patel, Prabhuling	2
Patel, Ravi	33
Patel, Rushi B.	14
Patel, Tushar	736
Patel, Vikram	15
Penick, Mark S.	11
Perez, Miguel	99

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Perry, Charles W.	3,027
Petersen, Gary R.	2
Peterson, Robert	1
Pettit, Glen R.	2
Pittman, John R.	215
Pitts, Corey R.	1
Porkbanlualap, Somsak	64
Potter, Norman D.	343
Powell, Blake H.	487
Proctor, Denise L.	1
Prucka, Matthew W.	4
Rabinowitz, Alan J.	26
Rabinowitz, Murray A.	3
Raghavan, Prabhakar	2
Raghuraman, Anand	2
Rainey, Michael A.	5
Raleigh Rubber Stamp & Seal Co., Inc.	161
Ramsey, Charlie B.	23
Reddin, George H.	1
Renals, John D.	105
Renard, Jean-Paul	50
Renfrow, Janis	120
Resch, James S.	18
Reynolds, Johnna R.	2
Risley, Dellaine A.	1
Roberts, Bob S.	138
Robertson, Peter J.	1
Rogers, Greg K.	4
Rohrbach, Frederick G.	283
Rohrbach, John C.	266
Rolih, Hilary	300
Rome, David L.	3
Ross, William J.	1
Roussos, George E.	2
Roy, Devraj	87
Rudinsky, Paul J.	24
Rudinsky, Robert J.	2
Rudman, Keith M.	1
Saks, Jessica M.	6
Sanlar Enterprises, Inc.	4,593



**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Scalise, Richard G.	44
Schaffer, Jeffrey A.	22
Schellman, Christopher L.	27
Scherma, Frank	1
Schoenberg, Eric R.	2
Schoff, William	1
Sears, Charles K.	2
Sehrgosha, Mazyar	19
Shah, Aryana	27
Shah, Avikar J.	27
Shah, Hasu P.	361
Shah, Nisarg N.	1
Shah, Pravin M.	2
Shaheen, James T.	84
Shapira, Elijahu	2
Shaw, Charles T.	1,884
Sheehy, Kelly Q.	4
Sheldon, Michael J.	1
Sher, Craig H.	4
Sherrell, Sarah M.	2
Siano, Scott	763
Sica, Frank	57
Silverstein, Lawrence A.	72
Simon, Bruce A.	565
Simon, Todd D.	575
Simonson, Rodney D.	1,062
Sizemore, Jeremiah W.	28
Sizemore, Stanley W.	2
Sizemore, Susannah J.	1
Skains, Mark C.	84
Smith, Jeffrey C.	2
Smith, Sidney S.	47
Smither, Lee D.	1
Solow, Todd J.	4
Sotirhos, Michael S.	2
Stassi, Zachary M.	1
Stewart, Joseph L.	52
Stewart, Michael D.	1
Stime, Randolph E.	20
Stoneman, H.	2,581

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
Storey, Barry L.	1
Strategier, Phil C.	12
Stuart, John E.	25
Stuart, Mary E.	4
Sturdivant, Gaines P.	51
Sullivan, John	300
Sumrell, Barbara R.	42
Sun, Nelson B.	14
Tallinger, Charles A.	1
Tapia, Deelan D.	18
Tavitian, Ara	1
Taylor, Ron E.	45
Taylor, Susan O.	2
Telmanik, Matthew D.	1,747
Texas Roadhouse, Inc.	2,460
The Buckle, Inc.	4,125
Thompson, Jason	7
Token, Eric T.	108
Tolley, David M.	13
Topper, Leslie J.	169
Topper, Lewis E.	396
Torrence, James M.	1
Trenary, Michael L.	104
Truesdale, Anthony N.	61
Tufariello, Anthony B.	44
Turner, Matthew J.	58
Turner, Robert E.	317
Twitty, Jay A.	16
Ulta Salon, Cosmetics & Fragrance, Inc.	3,110
Utley, Chase C.	2
Uvira, Jerry	43
Valosky, John F.	7
Verescak, Peter	10
Vergara, Gonzalo	54
Vershel, Mark A.	1
Wagner, Patrick J.	9
Walkup, Steven L.	75
Walt, Harold P.	7
Wang, Eddie H.	630
Weitz, Scott	3

**Article 3B - Business & Energy Tax Credits**  
**Work Opportunity Tax Credit**

<b>Taxpayer</b>	<b>Credits Taken (\$)</b>
White Oak Manor, Inc.	4,841
Whitesell, Arthur C.	26
Wick, Matthew P.	19
Wilkes Sombbrero, Inc.	100
Williams, Christopher H.	8
Wilson, Douglas O.	6,535
Wilton, Nicholas	11
Winstead, Scott B.	2
Winters, Joann	65
Wintner, Jacob	361
Wintner, Phillip	495
Wise, Keith E.	10
Wolf, Robert	1
Yelm, Michael C.	2
Yerger, Wirt	71
York, David A.	1
Zachary, Kevin R.	20
Zadourian, Keith E.	135
Zahler, Jacob	144
Zorich, Robert L.	2
<b>Total Credits Taken</b>	<b>298,133</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 \$137.

**Procedural Notes: Information from taxpayer returns, including taxpayer errors and omissions, is shown as reported. All returns are subject to audit.**

**Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue**