

**North Carolina Department of Revenue  
Economic Incentive Refunds and Certain Industrial Facilities Refunds  
Claimed During Calendar Year 2013**

Name of Taxpayer Claiming Refund [Certain Industrial Facility Location]	Refund Type																
	§ 105-164.14A. Economic Incentive Refunds														§ 105-164.14B.		
	Passenger Air Carrier (a)(1)		Major Recycling Facility (a)(2)		Business in Low-Tier Area (a)(3)		Motorsports Team or Sanctioning Body (a)(4)		Professional Motorsports Team (a)(5)		Analytical Services Business (a)(6)		Railroad Intermodal Facility (a)(7)		Certain Industrial Facilities Refunds (b)		
	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	General Fund cost [\$]	Refund-associated purchases [\$]	
Cape Fear Analytical, LLC	-	-	-	-	-	-	-	-	-	-	-	5,316	111,911	-	-	-	-
Champion Air, LLC	-	-	-	-	-	-	28,462	599,194	-	-	-	-	-	-	-	-	-
Clearwater Paper Corporation [671 Washburn Switch Rd, Shelby, NC (Cleveland)]	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	40,661	856,012
DEJ Holdings, LLC	-	-	-	-	-	-	2,884	60,723	-	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing with Felix Sabates	-	-	-	-	-	-	-	-	55,613	1,170,809	-	-	-	-	-	-	-
Expression Analysis, Inc.	-	-	-	-	-	-	-	-	-	-	146,553	3,085,326	-	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	32,084	675,448	633,466	13,336,133	-	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	19,765	416,112	-	-	-	-	-	-	-
JTG Racing, Inc.	-	-	-	-	-	-	-	-	46,886	987,066	-	-	-	-	-	-	-
Jordan Lumber & Supply, Inc.	-	-	-	-	2,091	44,020	-	-	-	-	-	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	3,010	63,372	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	33,909	713,878	-	-	-	-	-	-	-
MCC Holdings, Inc.	-	-	-	-	2,073	43,644	-	-	-	-	-	-	-	-	-	-	-
MR Williams, Inc.	-	-	-	-	3,473	73,116	-	-	-	-	-	-	-	-	-	-	-
Merchants Distributors, LLC	-	-	-	-	60,214	1,267,665	-	-	-	-	-	-	-	-	-	-	-
Nemco Motorsports, Inc.	-	-	-	-	-	-	-	-	13,036	274,448	-	-	-	-	-	-	-
Norfolk Southern Railway	-	-	-	-	-	-	-	-	-	-	-	-	-	309,356	6,512,757	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	41,851	881,065	-	-	-	-	-	-	-
Railroad Friction Products Corporation	-	-	-	-	404	8,497	-	-	-	-	-	-	-	-	-	-	-
Red Horse Racing II, LLC	-	-	-	-	-	-	-	-	19,074	401,550	-	-	-	-	-	-	-
Roush Air, LLC	-	-	-	-	-	-	43,779	921,670	-	-	-	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	317,524	6,684,713	-	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	7,435	156,535	158,154	3,329,559	-	-	-	-	-	-	-
Tommy Baldwin Racing, LLC	-	-	-	-	-	-	-	-	25,353	533,746	-	-	-	-	-	-	-
US Airways, Inc.	9,225,882	194,229,093	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VJC Industries, LLC	-	-	-	-	-	-	-	-	8,866	186,650	-	-	-	-	-	-	-
<b>Total</b>	<b>9,225,882</b>	<b>194,229,093</b>	<b>-</b>	<b>-</b>	<b>68,255</b>	<b>1,436,942</b>	<b>114,645</b>	<b>2,413,570</b>	<b>1,376,507</b>	<b>28,979,101</b>	<b>151,869</b>	<b>3,197,237</b>	<b>309,356</b>	<b>6,512,757</b>	<b>40,661</b>	<b>856,012</b>	
Number of taxpayers claiming refund	1		0		5		5		13		2		1		1		

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2013.

General Fund cost amounts are approved amounts of State sales and use taxes paid that include actual payments to taxpayers and amounts credited to taxpayer accounts to offset existing or future tax liability.

Taxes for which a refund is allowed under these sections are not an overpayment of tax and do not accrue interest.

Source: Revenue Research Division, North Carolina Department of Revenue  
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