

**North Carolina Department of Revenue  
Economic Incentive Refunds and Certain Industrial Facilities Refunds  
Claimed During Calendar Year 2014**

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 [\$]	
Brad Keselowski Racing, LLC	-	-	-	-	-	-	-	-	-	26,263	552,895	-	-	-	-	-	-
Cape Fear Analytical, LLC	-	-	-	-	-	-	-	-	-	-	-	3,330	70,101	-	-	-	-
Champion Air, LLC	-	-	-	-	-	-	37,841	796,658	-	-	-	-	-	-	-	-	-
DEJ Holdings, LLC	-	-	-	-	-	-	3,768	79,321	-	-	-	-	-	-	-	-	-
Expression Analysis, Inc.	-	-	-	-	-	-	-	-	-	-	-	74,066	1,559,284	-	-	-	-
Joe Gibbs Racing, Inc.	-	-	-	-	-	-	35,661	750,764	243,390	5,124,004	-	-	-	-	-	-	-
Jordan Lumber & Supply, Inc.	-	-	-	-	2,497	52,565	-	-	-	-	-	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	6,164	129,772	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	19,493	410,383	-	-	-	-	-	-	-
MWR Racing, LLC	-	-	-	-	-	-	4,255	89,571	188,506	3,968,553	-	-	-	-	-	-	-
Merchants Distributors, LLC	-	-	-	-	38,382	808,044	-	-	-	-	-	-	-	-	-	-	-
Nemco Motorsports, Inc.	-	-	-	-	-	-	-	-	14,188	298,685	-	-	-	-	-	-	-
Norfolk Southern Railway Company	-	-	-	-	-	-	-	-	-	-	-	-	-	290,795	6,122,006	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	74,667	1,571,944	-	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	170,324	3,585,767	-	-	-	-	-	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	33,769	710,929	-	-	-	-	-	-	-
Roush Air, LLC	-	-	-	-	-	-	41,477	873,199	-	-	-	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	325,092	6,844,036	-	-	-	-	-	-	-
Solstas Lab Partners Group, LLC	-	-	-	-	-	-	-	-	-	-	561,987	11,831,310	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	11,740	247,165	236,081	4,970,126	-	-	-	-	-	-	-
Tommy Baldwin Racing, LLC	-	-	-	-	-	-	-	-	22,029	463,776	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	40,879	860,609	134,742	2,836,678	1,359,966	28,630,870	639,383	13,460,696	290,795	6,122,006	-	-	-
Number of taxpayers claiming refund	0		0		2		6		12		3		1		0		

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2014.

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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