

**North Carolina Department of Revenue  
Economic Incentive Refunds and Certain Industrial Facilities Refunds  
Claimed During Calendar Year 2016**

Name of Taxpayer Claiming Refund	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 [\$]
DEJ Holdings, LLC	-	-	-	-	-	-	2,528	39,830	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing with Felix Sabates, LLC	-	-	-	-	-	-	-	-	81,530	1,716,422	-	-	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	8,971	162,401	615,107	12,949,627	-	-	-	-	-	-
Hi-Rev Racing, LLC	-	-	-	-	-	-	-	-	6,469	136,191	-	-	-	-	-	-
Joe Gibbs Racing, Inc.	-	-	-	-	-	-	26,589	466,188	-	-	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	2,773	58,385	-	-	-	-	-	-
Kevin Harvick, Inc.	-	-	-	-	-	-	1,996	28,515	-	-	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	32,108	675,967	-	-	-	-	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	97,094	2,044,087	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	174,114	3,665,558	-	-	-	-	-	-
RCR Race Operations, LLC	-	-	-	-	-	-	8,414	146,783	-	-	-	-	-	-	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	51,884	1,092,289	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	8,738	154,593	239,789	5,048,180	-	-	-	-	-	-
Thorsport, Inc.	-	-	-	-	-	-	-	-	1,672	35,191	-	-	-	-	-	-
Tommy Baldwin Racing, LLC	-	-	-	-	-	-	-	-	11,046	232,538	-	-	-	-	-	-
Tristar Motorsports NC, LLC	-	-	-	-	-	-	-	-	7,367	155,104	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-	57,236	998,311	1,320,953	27,809,539	-	-	-	-	-	-
<b>Number of taxpayers claiming refund</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>6</b>		<b>12</b>		<b>0</b>		<b>0</b>		<b>0</b>	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2016.

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.

\* Repealed for taxes paid on or after January 1, 2014.

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