

**North Carolina Department of Revenue
Economic Incentive Refunds and Certain Industrial Facilities Refunds
Claimed During Calendar Year 2017**

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	-	-	-	-	-	-	6,537	93,385	-	-	-	-	-	-	-	-
Earnhardt Ganassi Racing with Felix Sabates, LLC	-	-	-	-	-	-	-	-	87,213	1,836,068	-	-	-	-	-	-
Gaunt Brothers Racing, Inc.	-	-	-	-	-	-	-	-	1,135	23,896	-	-	-	-	-	-
HMS Holdings, LP	-	-	-	-	-	-	14,179	202,562	562,503	11,842,159	-	-	-	-	-	-
JR Motorsports, LLC	-	-	-	-	-	-	-	-	51,454	1,083,233	-	-	-	-	-	-
JW Motorsports, LLC	-	-	-	-	-	-	-	-	656	13,820	-	-	-	-	-	-
Ken Schrader Racing, Inc.	-	-	-	-	-	-	-	-	3,433	72,270	-	-	-	-	-	-
Kyle Busch Motorsports, Inc.	-	-	-	-	-	-	-	-	34,677	730,033	-	-	-	-	-	-
Leavine Fenton Racing, LLC	-	-	-	-	-	-	-	-	18,911	398,122	-	-	-	-	-	-
Penske Racing, Inc.	-	-	-	-	-	-	-	-	97,380	2,050,106	-	-	-	-	-	-
Penske Racing South, Inc.	-	-	-	-	-	-	-	-	159,204	3,351,659	-	-	-	-	-	-
RPAC Racing, LLC	-	-	-	-	-	-	-	-	26,003	547,437	-	-	-	-	-	-
Roush Fenway Racing, LLC	-	-	-	-	-	-	-	-	124,812	2,627,611	-	-	-	-	-	-
Ski Racing, Inc.	-	-	-	-	-	-	-	-	19,404	408,509	-	-	-	-	-	-
Stewart-Haas Racing, LLC	-	-	-	-	-	-	13,047	186,392	256,823	5,406,795	-	-	-	-	-	-
Total	-	-	-	-	-	-	33,764	482,339	1,443,607	30,391,719	-	-	-	-	-	-
Number of taxpayers claiming refund	0		0		0		3		14		0		0		0	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2017. Future revisions of this document may be issued in conjunction with the publication of Economic Incentive Reports in following years.

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.

** Repealed for taxes paid on or after January 1, 2016.

Source: Revenue Research Section, Financial Services Division, North Carolina Department of Revenue
Published May 1, 2018