

# North Carolina Department of Revenue

## Historic Rehabilitation Credits

### Article 3D

#### Returns Processed during Calendar Year 2019

<b>Taxpayer</b>	<b>Expenditures (\$)</b>	<b>Credit Taken (\$)</b>
<b>Income-Producing Property (159 Taxpayers)</b>		
Alston, Terry R.	3,000	1,000
Altizer, James W.	0	6,872
Alvarado, Francisco A.	0	24,776
Andrews, Carcilece	3,580	1,052
Andrews, Sierra K.	100	100
Angell, Andrew N.	19,644	786
Arkless, Jake	2,400	400
Arnold, Thomas C.	0	198
Bank of America Corp.	0	7,726,074
Banks, Carol M.	2,950	2,950
Barger, Mark A.	0	9,303
Basset, Justin T.	1,200	250
Beach, Jeffrey L.	0	7,511
Beck Jr., James L.	0	960
Bengel, Steven L.	0	15,053
Bentley, Chadwick N.	1	100
Berman, Larry F.	0	7,929
Bernstein, Joshua E.	0	1,650
Blackmon Joyner, Rebecca	0	2,974
Blalock, Dolan F.	26,480	5,296
Bland, William	0	230,000
Bohl, Robert D.	16,185	4,912
Booker, Ericson W.	0	40,449
Bowman, Robert B.	0	11,101
Braakman, Matt J.	300	100
Bradford, Erica A.	14,786	2,596
Bullard Jr., Maidson E.	0	4,470
Carrigan, Douglas W.	0	19,755
Cartner, Lisa C.	0	962
Cartwright, Stephanie C.	0	22,755
Carver, Lawrence A.	0	1,652
Caswell, Corey R.	4,253	4,253

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Cauley III, James P.	0	10,615
Cearley, Russell B.	0	7,929
Chadowitz, Jack	0	7,852
Chaney, Dawn S.	0	14,527
Chavonne, Anthony G.	0	11,554
Chen, Victor M.	0	17,975
Connor, Douglas M.	1,000	500
Coram Jr., Jerry G.	312,634	12,505
Craft, Daniel C.	0	5,297
Craft, Edward J.	0	5,946
CresCom Bank	0	97,123
Crossman, Colin R.	0	9,149
Crow, Kenneth F.	0	3,149
Curran, Tom	0	21,908
Daniel, A. L.	0	119
Deitch, David W.	0	4,955
Depew, Henry C.	0	1,757
Dixon, Dylan T.	1,950	1,950
Dunckle, Bruce L	0	1,244
Edgerton, Billy Y.	0	15,668
Edwards, John	2,850	2,850
Edwards, Judith	11,072	443
Erwin, Virginia H.	0	40,839
Esposito, Mark J.	500	500
Ewen, Todd J.	0	15,057
Fanning, Paul A.	0	230,000
Figueroa, Ruben A.	200	400
Flake-Orr, Melique	3,298	1,258
Floyd, Tom S.	0	7,929
Franz, Patricia	0	2,597
Gammon, Robert C.	0	5,946
Gasch Jr., Kenneth A.	0	5,250
Gillespie, David M.	0	308,104
Gonzalez, Roberto	2,725	2,725
Goodnight, James A.	0	61,237
Greene, Kelly L.	0	26,933
Greene, Michael W.	0	8,159
Hakan, Michael J.	0	12,011
Hatcher, James G.	0	11,892

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Hedrick Realty and Investment	0	5,053
Henderson, Charles C.	0	3,142
Higgins, Jennifer N.	2,450	2,450
Hill, Stephen B.	0	124,692
Hobbs, Matthew W.	0	15,901
Huber, Frances R.	0	23,785
Hunt, James C.	0	14,535
Ibrahim, Mohammed	2225	2225
Jacobs, Donte	0	100
Johnson, Benjamin C .	0	9,318
Johnson, Noah D.	0	100
Kadis, Daniel S.	0	9,946
Killingsworth, Paige H.	0	6,297
Konstandt, David B.	0	9,910
Laine, Peter H.	0	67,537
Leland, William J.	15,212	3,324
Lindell, Carol R.	0	31,713
Lindley, Kevin G.	99,801	4,769
Lipsky, Charles E.	26,480	5,296
Lipsky, Joshua N.	26,480	5,296
Lipton, Jordan D.	0	4,955
Little, Brian M.	0	8,992
Lowery, Robert	1,750	1,750
Makgill, Diane C.	3,246	2,220
Mandrano, John K.	3,027	3,027
McCallister, Steven K.	0	3,620
McCorkle, Ronald S.	0	19,821
McDonald Jr., John C.	0	18,362
McFarlane, Ronald H.	0	10,505
McLaurin, Carolyn W.	3,000	3,000
McNeill, Deborah H.	0	6,300
Meyer, Gregory F.	60,000	15,000
Middleton Jr., Michael	3,000	4,000
Mirman, Steve A.	0	1,500
Mullis, William F.	0	3,964
Navarro II, Peter	15,000	5,000
Nixon, Dale W.	0	8,792
O'Brien, John B.	0	4,609
Oliver, George M.	0	4,275

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Orr, Kendra M.	24,800	7,800
Osteen, Kathryn	2,200	750
Parham, Reginald R.	3,550	3,550
Parrott, Robert D.	0	4,652
Pettit, William W.	0	33,279
Phillips, Thomas H.	0	9,910
Poley, Jeffrey	0	5,946
Polsky, Stewart M.	0	6,739
Premakumar, Sanjay K.	0	5,239
Privette, Sarah	4,560	3,450
Reardon, Thomas R.	0	1,157
Rees, Floyd E.	0	4,130
Reilly, John P.	26,480	5,296
Rex, Ted	0	14,000
Rhee, Harrison	0	15,857
Riley, David	0	89,195
Robinson, Shannon M.	0	1,344
Rowan Investment Co., Inc.	0	0
Russell, Harold S.	25,006	1,000
Salisbury, Christopher	0	1,982
Schell, Marshall P.	0	5,458
Sherwin-Williams Co.	0	114,122
Shipp, Deior O.	341	205
Shubert, Fern H.	0	7,309
Smith, Richard	2,250	2,250
Smith, Robert J.	1,885	1,885
Smith, Robert T.	1,800	1,800
Swartzel, Richard A.	0	120,421
Sylvester, Leon W.	0	55,101
Tanner, Jasmine	359	265
Taschuk, Myron J.	0	3,062
Temple III, Earl J.	0	18,691
Thomas, Josiah	895	895
Tonsmeire, William	0	8,800
US Bank National Assoc.	0	1,312,194
Vowell, Michael T.	0	5,946
Vriesema, Chad M.	0	20,680
Walker III, Samuel A.	0	18,628
Watford, Tion Q.	3	1

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Weisner, Bradley K.	0	7,929
Whitley Yvonne, Marie	23,174	4,635
Williams, Joseph B.	0	22,639
Williams, Ronald	2,925	2,925
Woolard, Frederick	565	306
Wooten, John M.	0	4,652
Wrinn, Stephen J.	0	10,829
Wunder, John A.	0	10,901
Wymbs, Bryan E.	0	53,708
Youakim, Robert A.	0	7,929
<b>Total Credits Taken</b>	<b>813,572</b>	<b>11,668,614</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 \$277,638.

### Non-Income-Producing Property (336 Taxpayers)

Adams, Geoffrey W.	0	1,917
Alford, Luther D.	0	50
Allis Jr., Guy E.	0	6,665
Alston, Terry R.	2,000	1,000
Andrews, Carcilece	4,580	2,450
Andrews, Sierra K.	100	100
Arkless, Jake	1,800	440
Armfield, Shannon M.	0	2,160
Bagley, Marjorie H.	0	4,020
Baldridge, Jacob D.	0	3,972
Balla Jr., Joseph	0	9,347
Ballantine, William C.	0	16,134
Banks, William D.	0	16,363
Barabash, Igor M.	0	3,900
Bardolph Jr., Richard	0	3,584
Barker, James M.	0	1,656
Basset, Justin T.	1,200	250

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Becker, Daniel L.	0	2,642
Beddingfield Jr., Markel C.	0	5,250
Bernstein, Merrick D.	0	6,290
Billeaud, Jody G.	0	6,757
Bloom, Pamela E.	0	4,596
Boarati, Mary S.	0	3,732
Bode, Brian D.	0	22,122
Boggs, Eric T.	0	6,645
Boner, Justin R.	0	6,591
Bortiri, Esteban	0	3,304
Boyce, Michael A.	0	6,147
Bozik, Daniel S.	0	15,600
Braakman, Matt J.	100	100
Bradford, Scott	0	2,760
Brandon, Tonya L.	0	5,010
Brawley Jr., Daniel L.	0	3,480
Broadfoot, John W.	0	4,481
Broadwater, Kevin M.	174,013	10,441
Brouwer, Kevin S.	0	2,550
Brown, Joy J.	0	14,244
Brown, Thomas E.	0	7,020
Brownstead, Elizabeth	6,500	650
Bryce, Scott T.	0	5,137
Bui, Tri Q.	0	11,664
Bullard Jr., Maidson E.	0	2,442
Burckley, William J.	0	3,284
Bussey, Doyle M.	0	7,090
Calvert, John J.	0	13,941
Caplinger, Mary Anne G.	0	11,045
Carr, Jonathan P.	0	3,882
Carter, Jenna C.	0	4,324
Chambers, Selina D.	0	150
Chaney, Dawn S.	0	3,388
Chappel, James G.	0	2,210
Chupkowski, Linda C.	0	13,383
Churchill, R E	0	4,800
Cirillo, Melissa L.	0	3,462
Clabaugh Jr., David M.	0	3,420
Clark, Hubert W.	51,708	10,342

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Clearman, William S.	21,000	90
Cole, Stephen N.	0	13,565
Colvin Larry G.	0	2,671
Conti Jr., Eugene A.	52,000	12,000
Cox, Edwin	0	9,510
Craig, Matthew W.	0	5,995
Cribbins, Paul S.	0	8,778
Crockett, David F.	0	1,516
Cummins, Bradley K.	84,300	8,574
Cunningham, J C	0	7,772
Curran, Neal	0	4,208
Cusick, Steven M.	0	25,500
Dail Jr., Macon M.	0	24,524
Daniel, A. L.	0	1,650
Davidson, Michael G.	0	3,126
Davis, Benjamin T.	0	22,348
Debellis, Jeffrey R.	176,400	12,878
Deihl, Joshua J.	0	9,462
Dekker, Tom S.	0	13,932
Delborne, Jason A.	0	7,985
Delille, Marc A.	0	7,457
Detar, David S.	0	19,046
Dewire, Thomas M.	0	11,510
Dimaggio, Susan M.	57,016	5,402
Dittmer, Joshua E.	0	12,600
Dixon Jr., Roy G.	0	34,062
Dixon, Ricky M.	0	8,036
Donahue, Keith	0	6,330
Donley, Brian D.	0	4,024
Dowling Jr., Roderick A.	0	3,906
Drum, Ethan L.	0	6,782
Dryden, Donald T.	0	17,400
Dryman, Terry D.	28,150	1,689
Dunham, Jeff	47,743	3,160
Eberle, Robert A.	0	3,146
Egger, Louis D.	0	4,440
Elliott III, Milton	0	200
Ellis, Ralph E.	450	450
Emerson, Jared S.	0	12,516

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Enos, Jonathan N.	0	7,015
Esposito, Mark J.	500	500
Euler, Kurt L.	0	18,996
Evans, Zackery J.	250	125
Ezzell Jr., Borton E.	0	2,352
Felt, James S.	125,000	25,000
Figueroa, Ruben A.	400	400
Fingerhut, Joel D.	0	2,700
Flake-Orr, Melique	9,000	2,800
Floyd, Charles F.	110,577	3,761
Flynn, Brian	0	11,940
Flynn, Matthew K.	0	5,460
Foltz, Joshua N.	0	7,500
Fox, Andrew C.	0	2,100
Frazier, Sharon W.	0	2,128
Froehlich, John J.	0	10,929
Funk, William T.	0	1,803
Furr IV, James E.	0	3,703
Futrell II, Chip G.	62,294	24,918
Garafola, Lesley E.	0	5,301
Gardner, Jared E.	0	4,006
Gaylor IV, Charles P.	0	11,970
Gershennhorn, Jerry B.	0	4,324
Glickfeld, Lindsey L.	0	12,896
Goforth, Brady H.	0	3,227
Goode, Lindsey B.	0	3,694
Goodwin, Mary W.	0	1,936
Gordon, Charles D.	0	23,960
Green, Justin T.	5,000	1,000
Green, Roy A.	0	600
Grillo, Samantha	0	11,994
Grimes, Jeffrey L.	0	1,641
Gros, Francois	0	13,410
Gruener, James W.	0	5,863
Guetler Jr., Joseph E.	0	1,853
Haenni, Mary E.	0	3,560
Hall, Randall C.	0	2,994
Hallowell, Anne J.	0	7,701
Hammond Green, Margaret	0	1,795



## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Hanbury, Mary R.	0	2,808
Harrell, Catherine N.	0	6,812
Harris, Patricia A.	0	700
Hastings, Cindi	0	11,351
Hatch, George L.	0	1,800
Hatem, Gregory P.	0	22,351
Haws, John C.	0	4,800
Hayden, Kimberly H.	0	35,245
Hazelrigg, Maak D.	0	11,135
Heeks, Robyn W.	0	22,102
Hodge, Michael C.	0	2,699
Holderness, Howard	0	13,500
Holman Jr., Robert F.	125	125
Hopkins, Tara M.	49,900	5,988
Horinko, Mark	0	18,343
Hoty, Antony P.	58,562	2,342
Howard, James M.	0	9,844
Huckabee, Charmaine M.	0	3,590
Hudgins, Verna E.	0	1,527
Hullihan, James R.	0	5,065
Ireland, Frederick	0	2,639
Jakes, Philip J.	0	4,138
Johnson, Christopher	28,375	4,875
Johnson, Jon C.	0	8,700
Johnson, Samuel B.	0	2,871
Jones, Brian	0	1,000
Jones, Laze L.	0	500
Jones, Raymond C.	0	15,000
Jones, Steven S.	0	4,810
Jordan, Jacqueline S.	0	3,938
Joyner, Cheryl D.	0	6,220
Kane, Richard L.	0	3,658
Kay, Jeremy N.	0	4,000
Keith, James A.	0	2,663
Kelly, Debra A.	0	7,140
Kelly, Elinor H.	0	2,470
Kendall, Robert E.	0	7,196
Kenyon, Garreth J.	0	1,500
Kingsley, Sean	7,632	4,679

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Kirk, Robin A.	0	2,022
Kirsh, Carolin S.	0	2,740
Kite, Jamie G.	0	2,280
Klein, Philip C.	0	6,262
Kneile, Uwe	0	22,387
Knox, Madison R.	0	5,055
Kurowski, Cameron	0	5,578
Lachenman, Sara R.	0	1,856
Lancaster, Sarah E.	0	2,378
Lawrence, Martha M.	46,320	758
Lepri, John J.	0	16,059
Lesley, Deborah W.	2,850	2,850
Levene, Keith M.	1,620	1,620
Lew, Marci R.	0	7,705
Lewis, Paul F.	0	4,266
Libby, Lisa A.	0	4,471
Lindsey, Martin G.	0	27,286
Lockwood Joseph W.	0	6,682
Lopez, Richard D.	0	3,487
Lowe, Paul J.	0	5,600
Ludeman, Clayton P.	0	6,429
Lumpkin, Willis G.	0	11,785
Lunsford, John H.	0	12,434
Lynn, Brian D.	1,000	1,000
Machen, Naudain L.	0	2,174
Marburger, Michelle R.	20,000	2,000
Martin, Carlyle B.	0	4,209
Massey III, William G.	64,844	8,283
Mather III, Richard C.	0	6,483
Matthews, Scott	0	8,760
Mayes, Edward K.	0	17,249
McBerkowitz, Melissa E.	0	4,026
McCall, Stuart A.	0	2,100
McClendon, Kara L.	0	2,628
McClernon, Francis J.	0	11,167
McDonough, Michael J.	0	9,606
McKay, Henry F.	0	45,400
McKenzie, Colin S.	0	21,429
McKillop, Robert H.	0	3,928

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
McLean, William C.	0	14,035
McMahon, Thomas J.	0	4,121
Melo, Jim	0	3,273
Metzloff, Thoma B.	0	17,166
Meyer, Gregory F.	15,000	15,000
Meyer, Paul A.	0	5,966
Middleton Jr., Michael	1,000	2,787
Midkiff, Paul A.	31,462	8,317
Moon, Christina R.	0	2,547
Moy, Allison J.	0	2,565
Mulholland, James	0	5,271
Munro, Julie B.	0	2,642
Napp, David A.	0	3,632
Nelson, Soren R.	0	3,776
New, Rebecca	0	4,490
Nicholson, Jenny D.	0	10,856
Nonoy, Nathaniel P.	0	2,990
Nowakowski, Krista T.	0	2,639
Omeara, Wendy P.	0	8,987
Orr, Kendra M.	7,890	1,682
Orso, Matthew E.	0	7,526
Ostwalt, Matthew S.	0	1,581
Outland III, Robert B.	0	3,366
Padgett, Jeanie E.	0	625
Palmer, Jonathan C.	0	6,977
Parker, Teresa D.	250	250
Patterson, Timothy J.	0	6,112
Pauwels, Jean	0	522
Pearson, Ricky J.	700	500
Peay, Craig M.	0	10,063
Pegg, William T.	0	4,200
Peterson, Charles T.	0	2,880
Phelan, Jennifer N.	19,375	3,875
Phillips, Kevin O.	0	2,895
Pierce, Paul E.	0	1,855
Pitt, Jesse M.	0	17,400
Pizer, William A.	0	10,424
Plescia, Marcus	0	10,101
Pogoloff, Stephen M.	0	8,867

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Porter Jr., Thomas J.	0	13,980
Preston, Sean M.	0	6,000
Prince, Francesca	0	4,490
Privette, Sarah	4,560	567
Profeta, Timothy H.	0	4,011
Ray, David S.	0	17,000
Rearick, Daniel J.	0	6,064
Rezmerita, Diana	500	100
Ridpath, Edward A.	0	7,992
Rigsbee, Arnold W.	26,791	2,632
Ritchie, Baxter M.	0	11,652
Rivelli, Sarah K.	0	13,277
Rodewald, Frederick E.	0	19,224
Roemer, Victoria	0	2,650
Sandler, Aaron J.	0	8,304
Sathoff, Richard L.	0	6,660
Sauls, Randall M.	0	6,932
Scarborough Jr., James I.	0	29,995
Schall, Elizabeth D.	0	2,250
Scheider, Nicholas J.	0	2,700
Scheuch, Jeffrey A.	1,479	1,479
Schieren, Charles W.	200,000	12,000
Schlekat, Christian E.	0	15,600
Schmidt, David J.	0	18,600
Schout Jr., James W.	245,000	10,093
Schram, Michael Y.	0	27,829
Setliff, Paul A.	30,000	11,709
Sheffield Jr., Frank H.	0	3,265
Sherck, Steven	0	36,000
Shields, Ian B.	0	5,520
Shimron, Yonat	0	5,999
Shipp, Deior O.	234	217
Shuping Russell, Sallie	0	17,033
Singleton, Allen W.	0	7,013
Sirota, Brent	0	1,999
Sittema, Nathaniel D.	0	11,970
Smith, Edward C.	0	1,763
Smith, Herman E.	0	9,300
Solomon, Sheryl J.	0	4,957

## Article 3D – Historic Rehabilitation Credits

Taxpayer	Expenditures (\$)	Credit Taken (\$)
Spring, Natalie R.	0	16,500
Sreenivasan, Gopal	194,083	11,645
Stamm, Louis	0	5,549
Stein, Steven S.	0	23,616
Stephens, Donald R.	0	5,697
Stewart, Nicole K.	0	20,705
Stewart, Pamela F.	0	2,749
Stone, Richard W.	0	7,484
Stover, Phillip E.	42,621	2,557
Stroscio, Charles M.	0	6,300
Sutton, Turner B.	0	8,587
Thiem III, James E.	0	4,011
Thurston, Amy H.	0	6,204
Thurston, Jason A.	0	6,204
Tillery, Charles	0	3,948
Tilley, William L.	0	2,778
Timmins, John P.	0	1,998
Tomberg, James B.	0	23,400
Truskey, George	0	10,122
Tyson, Joseph B.	0	113,354
Van Deventer, Craig E.	0	11,717
Vance, Ronell C.	0	10,064
Vig, Deepak	0	18,000
Walker, Jeffrey A.	0	15,051
Wall, Jeffery B.	0	1,678
Wallace, John R.	0	7,200
Wallis, Gregory B.	0	3,279
Ward, Cheryl A.	0	14,760
Ward, Henry C.	0	10,061
Warner, Catherine R.	0	5,389
Watford, Tion Q.	6	3
Watkins, William B.	4,008	2,670
Weston, Deron E.	0	7,033
Whittier, William A.	0	7,650
Wildman-Tobriner, Benjamin M.	0	11,691
Williams, Pamela	0	100
Williford, Joseph W.	0	12,260
Wilson, William F.	7,529	2,470
Wilson, William T.	8,000	8,000

## Article 3D – Historic Rehabilitation Credits

<b>Taxpayer</b>	<b>Expenditures (\$)</b>	<b>Credit Taken (\$)</b>
Winchell, Paul W.	0	5,690
Wolff, Michael	0	4,802
Woomer Deters, Katharine B.	0	1,766
Wrenn, James W.	0	5,125
Yarboro, Douglas D.	0	4,806
York, Maurice C.	0	16,013
Zauscher, Stefan	0	2,393
<b>Credits Taken</b>	<b>2,143,797</b>	<b>2,579,308</b>

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

Due to informational limitations, the amounts of ‘credits taken’ for individual income taxpayers in this report are the installment amount reported by the taxpayer on Form D-400TC.

‘0’ in the Expenditure column indicates that the expenditures were reported in a prior year. Expenditures were adjusted to ‘0’ if the taxpayer reported a positive expenditure amount, but the same expenditures were reported in a prior year.

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