

North Carolina Department of Revenue

Historic Rehabilitation Credits

Article 3L

Report for credits taken in Tax Year 2019

based on returns processed through Calendar Year 2020

| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|--|-------------------------|-----------------------------|
| Income-Producing Property (191 Taxpayers) | | |
| Allstate Insurance Co. | 22,732,577 | 2,500,000 |
| Anderson, Ryan J. | 0 | 675 |
| Arlington, Jeffrey R. | 0 | 1,356 |
| Bailey, Gordon E. | 0 | 184 |
| Bango, Anthony M. | 0 | 333 |
| Bank OZK | 0 | 33,043 |
| Barker Jr., Cecil E. | 0 | 15,979 |
| Baumer, Amy | 0 | 488 |
| Beaman, John E. | 48,374 | 7,256 |
| Bellmore, Andrew P. | 0 | 660 |
| Belton, Benjamin G. | 139,136 | 0 |
| Berman, Larry F. | 0 | 7,776 |
| Berryhill, Eugene C. | 0 | 5,999 |
| Berryhill, Joe B. | 0 | 7,249 |
| Bisbee, James M. | 156,614 | 398 |
| Blue Cross Blue Shield of NC | 33,657,414 | 6,766,146 |
| Boggan, Latosha T. | 2,300 | 345 |
| Boggs-Guevara, Maebeth | 525,000 | 551 |
| Bosma, Zachary J. | 0 | 93 |
| Brockman, Todd C. | 0 | 28,946 |
| Busen, Steven W. | 0 | 329 |
| Buzzini, Andrea | 0 | 4,169 |
| Cahn, Andrew J. | 0 | 4,921 |
| Catania, Matthew J. | 90,171 | 0 |
| Chapman IV, Robert L. | 0 | 8,246 |
| Chappelle, Matthew | 0 | 1,787 |
| Cherry, Louis W. | 0 | 13,220 |
| Clark, Chad S. | 0 | 527 |
| Clement III, Rutledge C. | 176,204 | 0 |
| Creason, Amy F. | 43,570 | 4,837 |
| Crissman, Brian C. | 0 | 1,341 |
| Crowe, Robert | 0 | 81 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|------------------------|--------------------------|------------------------------|
| Deller, David H. | 0 | 370 |
| Dewey IV, George S. | 156,125 | 23,419 |
| Dewey, G.S. | 156,125 | 23,419 |
| Dickenson, Frances R. | 666,165 | 16,679 |
| Dobson Jr., L. A. | 205,793 | 28,010 |
| Eberhard, Paul | 0 | 717 |
| Edwards Jr., Donald J. | 176,204 | 6,022 |
| Edwards, Donald J. | 1,233,431 | 36,205 |
| Edwards, Judith | 176,204 | 5,099 |
| Ellis, Geoffrey A. | 0 | 3,690 |
| Erwin, Walter C. | 0 | 17,793 |
| Espinoza, Angelia M. | 0 | 4,083 |
| Fenton, Michelle B. | 0 | 12,797 |
| Fincher, Carolyn R. | 0 | 3,681 |
| Fishback, Brian J. | 102,025 | 11,377 |
| Fletcher, John P. | 0 | 220 |
| Floyd, Alice | 575 | 86 |
| Fontaine, James R. | 29,128 | 1,686 |
| Fowler, Steven G. | 0 | 457 |
| Francis, Charles T. | 0 | 15,235 |
| Franklin, Richard C. | 0 | 11,064 |
| Frantz, Stuart M. | 0 | 94,036 |
| Fritz, John D. | 2,965 | 593 |
| Gambrell, Sarah Belk | 46,535 | 6,980 |
| Gammon, Robert C. | 0 | 2,366 |
| Gibbs, Marty E. | 0 | 334 |
| Gladdek, Jessica | 0 | 4,047 |
| Glenn Jr., James K. | 6,271 | 941 |
| Godwin, H. G. | 5,750 | 862 |
| Goldman, Bailey G. | 94,540 | 11,433 |
| Goodnight, James A. | 421,231 | 0 |
| Gugle, Ann | 105,085 | 24,355 |
| Hansell, Philip R. | 0 | 40,280 |
| Harmon, Thurman D. | 7,317 | 1,098 |
| Harris, Oscar N. | 0 | 13,892 |
| Hatem, Gregory P. | 905,353 | 38,307 |
| Hellner, Clay | 0 | 18,991 |
| Hennessey, Thomas J. | 90,171 | 0 |
| Hill, Stephen B. | 0 | 116,478 |
| Hoek, Scott | 0 | 31 |
| Holman, Andrew A. | 0 | 568 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|-------------------------|--------------------------|------------------------------|
| Holmstrom, John | 0 | 3,314 |
| Howell, Holly M. | 125,000 | 0 |
| Hubbard, Andrew S. | 90,075 | 27,318 |
| Hubert, Nathan M. | 0 | 134 |
| Hudson III, Karl G. | 767,090 | 13,928 |
| Hudson IV, Karl G. | 22,703 | 3,405 |
| Hudson, Richard W. | 352,737 | 9,526 |
| Hudson, Trevor G. | 29,752 | 1,061 |
| Imbus, Mark J. | 0 | 6,381 |
| Ishee, Jonathan N. | 1,232,370 | 20,690 |
| Jagels, Sean M. | 0 | 1,378 |
| Jones, Todd A. | 0 | 13,725 |
| Kayser, Brian P. | 0 | 417 |
| Kendrick, Larry | 510,120 | 39,422 |
| Kennedy, Marcus S. | 115,512 | 10,039 |
| Kerns Jr., Trent S. | 2,247 | 17 |
| Kerns, Trent S. | 35,580 | 0 |
| Kittrell III, Robert G. | 105,420 | 15,813 |
| Kittrell, Bennett | 2,250 | 338 |
| Konstandt, David B. | 0 | 1,426 |
| Kulhanek, Jacob Z. | 0 | 1,795 |
| Lamore, Daniel C. | 0 | 3,410 |
| Lashley, Graham G. | 0 | 12,176 |
| Lawrence, Nicholas S. | 0 | 89 |
| Lefevre, Daniel R. | 0 | 205 |
| Leitert, Paul F. | 0 | 916 |
| Leone, Joseph M. | 0 | 199 |
| Leutheuser, Robert P. | 0 | 332 |
| Lewis, Phillip A. | 1,018,623 | 110,081 |
| Like, James | 0 | 1,717 |
| Lindell, Carol | 0 | 4,812 |
| Lovett, Jason M. | 0 | 134 |
| Luther, Joseph M. | 0 | 824 |
| Mabe, Charles C. | 0 | 1,674 |
| MacLeod, James B. | 83,416 | 5,279 |
| Mance, Tyler A. | 0 | 165 |
| Maurer, David S. | 208,179 | 34,768 |
| McClure Jr., William J. | 3,880 | 582 |
| Mohr, Christopher J. | 0 | 6,701 |
| Montaquila, Robert T. | 0 | 12,888 |
| Montgomery, David J. | 0 | 44,690 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|---------------------------|------------------|----------------------|
| Moose Jr., William W. | 205,793 | 28,098 |
| Moose, Joseph S. | 205,793 | 29,355 |
| Morris, Douglas A. | 533,000 | 0 |
| Morrissey, Patrick K. | 49,524 | 0 |
| Mullis, William F. | 0 | 9,893 |
| Munford Jr., Ray D. | 1,278,530 | 14,440 |
| Murphy, Stacy B. | 0 | 3,563 |
| Namour, Michael | 0 | 5,341 |
| Norton, Douglas T. | 0 | 253 |
| Norton, Ken D. | 0 | 372 |
| Odom, Alastair M. | 0 | 2,489 |
| O'Toole, John M. | 0 | 2,032 |
| Pecchio, Anthony A. | 0 | 449 |
| Perry Jr., David M. | 0 | 2,888 |
| Peters, Douglas J. | 0 | 3,427 |
| Pettee, Robert H. | 0 | 1,173 |
| Phillips, Forrest C. | 0 | 5,716 |
| Phillips, Thomas H. | 0 | 472 |
| Piper, Sean E. | 0 | 1,157 |
| Plaster, Amy M. | 0 | 1,584 |
| Plaster, Jesse B. | 0 | 3,607 |
| Pruitt, Glenn S. | 0 | 3,632 |
| Redmond, Christian D. | 0 | 108 |
| Rent-A-Center West, Inc. | 0 | 6,747 |
| Reyes, Calvin | 0 | 792 |
| Rhee, Harrison K. | 0 | 32,783 |
| Rice Jr., Charles A. | 1,437 | 216 |
| Riley, David E. | 0 | 169,732 |
| Roberts Jr., Matson L. | 2,287 | 4 |
| Robinson, Paul W. | 497,610 | 18,130 |
| Robinson, Virginia B. | 5,130 | 770 |
| Ross, Chadwick S. | 0 | 118 |
| Roznowski, Steven | 0 | 16,083 |
| Ruegsegger III, Samuel J. | 0 | 375 |
| Ruffin Jr., Robert G. | 97,262 | 8,441 |
| Schaan, Dean J. | 5,130 | 770 |
| Schubert, Craig P. | 0 | 566 |
| Segal, Jeffrey J. | 505,563 | 35,320 |
| Shannon, Gary L. | 0 | 456 |
| Simpson, Robert T. | 398,997 | 2,231 |
| Smith, Christopher J. | 0 | 13,770 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|------------------------------------|-------------------|----------------------|
| Smith, Craig C. | 0 | 234 |
| Smith, Jay H. | 0 | 1,697 |
| Spier, Terence | 0 | 8,026 |
| Staley, Donald V. | 0 | 1,710 |
| Staley, Ronald D. | 0 | 3,500 |
| Staton, George E. | 0 | 4,292 |
| Stein, Steven S. | 120,100 | 24,020 |
| Stewart, Andrew M. | 9,238 | 1,386 |
| Stokes Jr., William A. | 0 | 16,243 |
| Stokes, William A. | 0 | 16,243 |
| Sullivan, Amy M. | 0 | 277 |
| Swanson, Darren T. | 510,125 | 39,238 |
| Taschuk, Myron J. | 115,320 | 6,985 |
| Teeples, Chad A. | 0 | 1,051 |
| The Elizabeth Charles Givens Trust | 21,950 | 1,924 |
| Thompson, Bettie F. | 29,125 | 360 |
| Thompson, Mark A. | 666,165 | 14,930 |
| Tower, Edward | 0 | 14,407 |
| Tripp, James R. | 39,115 | 5,832 |
| Tygielski, David M. | 0 | 458 |
| Vest, Robert A. | 603,110 | 63,811 |
| Volker, William J. | 0 | 11,119 |
| Vowell, Michael T. | 0 | 12,237 |
| Walker, Brad I. | 601,761 | 24,370 |
| Weant, Brian G. | 0 | 148 |
| Weisner, Bradley K. | 0 | 1,894 |
| White, Jeffrey S. | 0 | 194 |
| Whitmore, Thomas | 0 | 1,029 |
| Wiggers, Michael J. | 331,580 | 42,630 |
| Williams, Joseph B. | 0 | 28,830 |
| Williams, Sally G. | 6,271 | 941 |
| Winslow Jr., Abner T. | 23,500 | 4,700 |
| Winstead, Lacy C. | 0 | 3,702 |
| Yambor, Paul J. | 0 | 163 |
| Youakim, Robert A. | 0 | 14,513 |
| Zawacki, Patrick D. | 0 | 305 |
| Total Credits Taken | 73,726,723 | 11,227,157 |

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 \$169.

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|--|--------------------------|------------------------------|
| Non-Income-Producing Property (142 Taxpayers) | | |
| Anderson, Calvin | 0 | 2,277 |
| Arky, George A. | 124,283 | 18,642 |
| Armento, Anthony F. | 41,939 | 0 |
| Armstrong, Ryan | 134,700 | 8,082 |
| Bartlett, Richard D. | 0 | 14,153 |
| Baur, Grayson E. | 0 | 3,240 |
| Bergstone, Mary G. | 37,730 | 5,660 |
| Bischoff, Adrian N. | 0 | 2,011 |
| Bowen, Jessica J. | 0 | 8,669 |
| Brown, Matthew H. | 0 | 4,004 |
| Burleson, Johnny D. | 0 | 9,425 |
| Callaghan, Susan | 0 | 4,250 |
| Carrno, Bernard J. | 91,623 | 6,126 |
| Catania, Jennifer | 19,052 | 2,276 |
| Cheshire, Kevin D. | 468,800 | 10,933 |
| Clayton, Norris | 0 | 5,439 |
| Clayton, Thomas H. | 0 | 3,244 |
| Cureton, Ryan E. | 15,682 | 620 |
| Currier, Alyssa S. | 0 | 3,692 |
| Davis, Andrew P. | 0 | 3,104 |
| Dempsey, Patrick J. | 33,178 | 4,977 |
| Deperlinghi, Jerome | 45,000 | 258 |
| Dewire, Thomas M. | 109,120 | 16,368 |
| Doran, Timothy B. | 150,000 | 22,500 |
| Drake, Dallas F. | 62,247 | 9,337 |
| Driver, Emerson R. | 0 | 1,909 |
| Ebbing, Daniel J. | 66,000 | 9,900 |
| Edmonson, Jamie C. | 0 | 3,500 |
| Edogun, Modupe O. | 0 | 5,953 |
| Enrique, Danielle N. | 24,900 | 1,516 |
| Erwin, John T. | 59,132 | 7,175 |
| Farrelly, Eugene V. | 46,500 | 1,514 |
| Fingerhut, Joel D. | 43,670 | 1,337 |
| Fizovic, Jovaha | 0 | 1,652 |
| Fox, Andrew C. | 30,630 | 3,017 |
| Gadd, Douglas A. | 280,000 | 22,500 |
| Gatesidem, Phillip A. | 25,901 | 3,885 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|------------------------|--------------------------|------------------------------|
| Gering, Michael F. | 0 | 4,214 |
| Gligorovic, Predrag | 0 | 8,238 |
| Goff, Geoffrey I. | 150,000 | 22,500 |
| Golan, Robert T. | 0 | 2,479 |
| Goldberg, Joseph | 150,000 | 13,842 |
| Greenhoot, Jennifer S. | 0 | 1,497 |
| Grossmann, Chris A. | 36,335 | 5,450 |
| Hageman, Joseph B. | 19,900 | 2,985 |
| Hall, Tomarra L. | 15,000 | 2,191 |
| Hammer, John W. | 175,000 | 7,039 |
| Harriss III, Meader W. | 125,000 | 10,436 |
| Hatton, Joshua K. | 79,000 | 2,875 |
| Held, Mark C. | 14,945 | 2,242 |
| Helsabeck Jr., Arthur | 0 | 4,478 |
| Henderson, Hayes C. | 0 | 9,675 |
| Herman, David J. | 0 | 693 |
| Hickman, Robert W. | 200,000 | 19,324 |
| Hillygus, Joel D. | 147,247 | 15,373 |
| Hodges, Robert A. | 172,100 | 9,457 |
| Hodges, Todd N. | 0 | 1,914 |
| Hornaday, William D. | 0 | 1,121 |
| Jacobs, William C. | 202,556 | 22,500 |
| James IV, Francis M. | 175,385 | 10,560 |
| Jardina, Ashley E. | 0 | 5,111 |
| Jenniches, William M. | 64,400 | 8,598 |
| Johnston, Ashley M. | 0 | 2,368 |
| Jordan, Jacqueline S. | 0 | 4,477 |
| Judd, Samuel J. | 163,220 | 4,500 |
| Justus, Steven G. | 197,500 | 16,594 |
| Kelly, David P. | 0 | 2,498 |
| King, Mary F. | 0 | 2,767 |
| Kingsbury, William W. | 0 | 5,003 |
| Kissick, Joseph W. | 0 | 5,541 |
| Kohagen, Kristen | 14,862 | 2,229 |
| Kraft, Karl | 55,000 | 4,544 |
| Lachenman, Sara R. | 0 | 2,359 |
| Lail, Brad C. | 60,000 | 4,129 |
| Lassiter, Alfred P. | 10,330 | 831 |
| Lay, Charles M. | 0 | 4,270 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|-----------------------|--------------------------|------------------------------|
| Lenzi, Rachel | 77,242 | 5,555 |
| Levin, Robert | 0 | 11,152 |
| Lines, David H. | 49,565 | 7,435 |
| Long, John P. | 0 | 7,811 |
| Lowe, Stephan B. | 0 | 941 |
| Madre, C. P. | 130,000 | 18,896 |
| Martin Herbert W. | 0 | 1,070 |
| Martin, Scott M. | 130,142 | 13,777 |
| Mayfield, Anne M. | 72,759 | 10,058 |
| McClellan, Adam J. | 54,669 | 8,200 |
| McDonough, Daniel J. | 10,150 | 1,523 |
| McKerrow Alexa J. | 0 | 58 |
| McKinstry, Spencer U. | 49,000 | 1,623 |
| McLester, Ralph J. | 81,404 | 6,366 |
| McPhaul, Karen E. | 49,741 | 2,429 |
| Mines, Arthur B. | 0 | 3,740 |
| Morris, Stanford H. | 58,113 | 3,707 |
| Mota, Dawn M. | 303,328 | 22,500 |
| Mulholland, James | 70,595 | 10,589 |
| Mull, Stuart N. | 0 | 3,765 |
| Murchison, John H. | 64,928 | 9,239 |
| Nagappan, Suresh | 147,020 | 19,898 |
| Nelson, Stacy P. | 240,000 | 13,788 |
| Noble, Jason J. | 19,500 | 2,925 |
| Parker, Kevin B. | 450,000 | 22,500 |
| Pearman, Philip A. | 0 | 415 |
| Pennington, Brian K. | 149,500 | 7,107 |
| Porreco, Benedict J. | 202,746 | 4,094 |
| Price, Matthew H. | 138,983 | 9,231 |
| Pritchardt, Day S. | 0 | 6,410 |
| Reyes, Jason S. | 0 | 6,012 |
| Richey, Russell E. | 45,384 | 4,805 |
| Rowe Jr., Roy L. | 0 | 4,877 |
| Ruhmann, Brian | 40,000 | 1,650 |
| Saine, Michael A. | 0 | 5,006 |
| Salmon, Parley A. | 34,021 | 5,103 |
| Sanoff, Meghan M. | 0 | 10,118 |
| Schons, Jeffrey M. | 0 | 7,321 |
| Schwartz, Michael A. | 98,589 | 3,468 |

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| Taxpayer | Expenses (\$) | Credit Taken (\$) |
|----------------------------|------------------|----------------------|
| Sergison, Peter C. | 0 | 7,061 |
| Shore, Michael J. | 169,272 | 2,737 |
| Smith, Clay K. | 0 | 3,397 |
| Smith, Michael A. | 0 | 6,367 |
| Snyder, Thomas M. | 142,000 | 5,726 |
| Spencer, Mark | 42,191 | 6,329 |
| Steel, Robert B. | 0 | 5,996 |
| Steffan, Grant | 28,577 | 4,287 |
| Stenersen Jr., James S. | 0 | 8,568 |
| Stewart Jessica K | 0 | 7,574 |
| Stiles, Holly A. | 73,289 | 10,993 |
| Swinney Jr., John G. | 39,259 | 1,120 |
| Taber, James A. | 0 | 7,909 |
| Taylor, E. Winslow | 0 | 2,169 |
| Teague, Kenneth B. | 0 | 3,486 |
| Tiamo, Terry H. | 23,275 | 3,491 |
| Tribble, Mary | 126,193 | 9,002 |
| Troost, Kristina K. | 0 | 3,706 |
| Wadford, Tim J. | 134,425 | 1,101 |
| Warden, Dennis P. | 62,409 | 9,361 |
| Watson, Amy | 278,000 | 8,379 |
| Weaver, Gary C. | 0 | 2,067 |
| Westbrook, Frederick D. | 0 | 2,035 |
| Wetterhahn, Joshua H. | 192,999 | 7,245 |
| Wolff, Kenneth C. | 217,000 | 22,500 |
| Wolff, Michael P. | 139,770 | 11,034 |
| Wright, Jeannette M. | 22,000 | 3,300 |
| Total Credits Taken | 8,595,905 | 942,149 |

Procedural Notes:

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

When determining the amount of Article 3L credits taken, other tax credits not limited to 50% of tax liability are subtracted before Article 3L credits.

A “0” in the expenses column indicates that the expenses have been reported in a prior year.

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