

**North Carolina Department of Revenue  
Sales and Use Tax Business Incentive Refunds  
Claimed During Calendar Year 2008**

**Revised**

Name of Taxpayer Claiming Refund	Refund Type											
	Passenger Plane Maximum § 105-164.14(a1)		Major Recycling Facilities § 105-164.14(g)		Low Enterprise or Development Tier Machinery § 105-164.14(h)		Nonprofit Insurance Companies § 105-164.14(i)		Certain Industrial Facilities § 105-164.14(j)		Aviation Fuel for Motorsports Events § 105-164.14(l)	
	General Fund cost [\$]	Total refund-associated purchases [\$]	General Fund cost [\$]	Total refund-associated purchases [\$]	General Fund cost [\$]	Total refund-associated purchases [\$]	General Fund cost [\$]	Total refund-associated purchases [\$]	General Fund cost [\$]	Total refund-associated purchases [\$]	General Fund cost [\$]	Total refund-associated purchases [\$]
Chip Ganassi Racing with Felix Sabates, Inc. *	-	-	-	-	-	-	-	-	-	-	6,540	153,880
Dale Jarrett, Inc.	-	-	-	-	-	-	-	-	-	-	1,655	38,940
Eaton Corporation	-	-	-	-	13,714	322,691	-	-	-	-	-	-
Eaton Electrical, Inc.	-	-	-	-	21,226	499,432	-	-	-	-	-	-
Federal Express Corporation	-	-	-	-	-	-	-	-	977,521	23,000,485	-	-
GEMS Motorsports, LP	-	-	-	-	-	-	-	-	-	-	10,773	253,488
Haas CNC Racing, Inc. *	-	-	-	-	-	-	-	-	-	-	12,374	291,158
International Paper Company	-	-	-	-	31,330	737,167	-	-	-	-	-	-
JRM Air, LLC *	-	-	-	-	-	-	-	-	-	-	2,871	67,561
Joe Gibbs Racing, Inc. *	-	-	-	-	-	-	-	-	-	-	22,245	523,416
Jordan Lumber & Supply, Inc.	-	-	-	-	3,474	81,733	-	-	-	-	-	-
Kevin Harvick, Inc.	-	-	-	-	-	-	-	-	-	-	2,524	59,384
MR Williams, Inc.	-	-	-	-	19,020	447,530	-	-	-	-	-	-
MWR Racing, LLC *	-	-	-	-	-	-	-	-	-	-	7,339	172,682
Merchants Distributors, Inc *	-	-	-	-	299,704	6,979,699	-	-	-	-	-	-
Merck & Co., Inc.	-	-	-	-	-	-	-	-	99,344	2,337,501	-	-
Mount Olive Pickle Company, Inc.	-	-	-	-	6,915	162,702	-	-	-	-	-	-
Novartis Vaccines and Diagnostics, Inc. *	-	-	-	-	-	-	-	-	375,881	8,844,257	-	-
Prestage Foods, Inc.	-	-	-	-	213	5,012	-	-	-	-	-	-
RCR Administrative Services Company, LLC	-	-	-	-	-	-	-	-	-	-	13,702	322,405

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Railroad Friction Products Corporation	-	-	-	-	3,488	82,061	-	-	-	-	-	-
Roush Air, LLC	-	-	-	-	-	-	-	-	-	-	72,227	1,699,463
Scotland Manufacturing, Inc.	-	-	-	-	954	22,446	-	-	-	-	-	-
Teachers Insurance & Annuity Assoc. of America	-	-	-	-	-	-	2,736	64,371	-	-	-	-
Trinity Manufacturing, Inc.	-	-	-	-	8,767	206,275	-	-	-	-	-	-
UCO Fabrics, Inc. *	-	-	-	-	136	3,198	-	-	-	-	-	-
US Airways, Inc. *	4,988,252	117,370,626	-	-	-	-	-	-	-	-	-	-
Unimin Corporation *	-	-	-	-	1,769	41,617	-	-	-	-	-	-
<b>Total</b>	<b>4,988,252</b>	<b>117,370,626</b>	<b>-</b>	<b>-</b>	<b>410,708</b>	<b>9,591,563</b>	<b>2,736</b>	<b>64,371</b>	<b>1,452,745</b>	<b>34,182,243</b>	<b>152,251</b>	<b>3,582,377</b>
<b>Number of taxpayers claiming refund</b>	<b>1</b>		<b>0</b>		<b>13</b>		<b>1</b>		<b>3</b>		<b>10</b>	

This report includes claims filed with the North Carolina Department of Revenue during calendar year 2008.

\* Revised with information received after original publication.

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  
 Revised May 1, 2015