



Development in Allentown's Neighborhood Improvement Zone

As a developer, you have expertise, resources and relationships. As a community, we offer the walkable, sustainable, vibrant urban environment your tenants are looking for — plus a powerful development financing tool. It is a match that can only be made in Allentown, Pennsylvania.

The Neighborhood Improvement Zone (NIZ) is a special tax incentive district created by state law where certain state and local tax revenues generated by new and existing businesses within the NIZ can be used to pay debt service on bonds and loans issued for qualifying capital improvements. More than \$600 million in real estate development has been completed utilizing this tool.

Applicable Taxes

State Taxes

- Corporate Net Income Tax
- Bank Shares Tax
- Gross Premiums Tax
- Sales, Use & Hotel Occupancy Tax
- Employer Withholding Tax
- Gross Receipts Tax — Electric Co.
- Gross Receipts Tax — Telecommunications Co.
- Gross Receipts Tax — Transportation Co.
- Gross Receipts Tax — Private Bankers
- Gross Receipts Tax — Managed Care Organization
- Gross Receipts Tax — Mutual Thrift Institutions
- Unemployment Compensation
- Realty Transfer Tax
- Cigarette Tax
- Tobacco Products Tax
- Vehicle Rental Tax / Public Transportation Assistance
- Vehicle Lease Tax / Public Transportation Assistance
- Personal Income Tax — Passthrough
- Malt Beverage Tax
- Contractor Sales & Use Tax
- PA Sales or Use Tax Paid on the Purchase of Tangible Personal Property or Services
- Title Insurance Company Shares Tax
- Net Income Tax — Mutual Thrift Institutions
- Malt or Brewed Beverage Tax — Excise & Sales Tax
- Liquor/Wine Excise and Sales Tax

Local Taxes

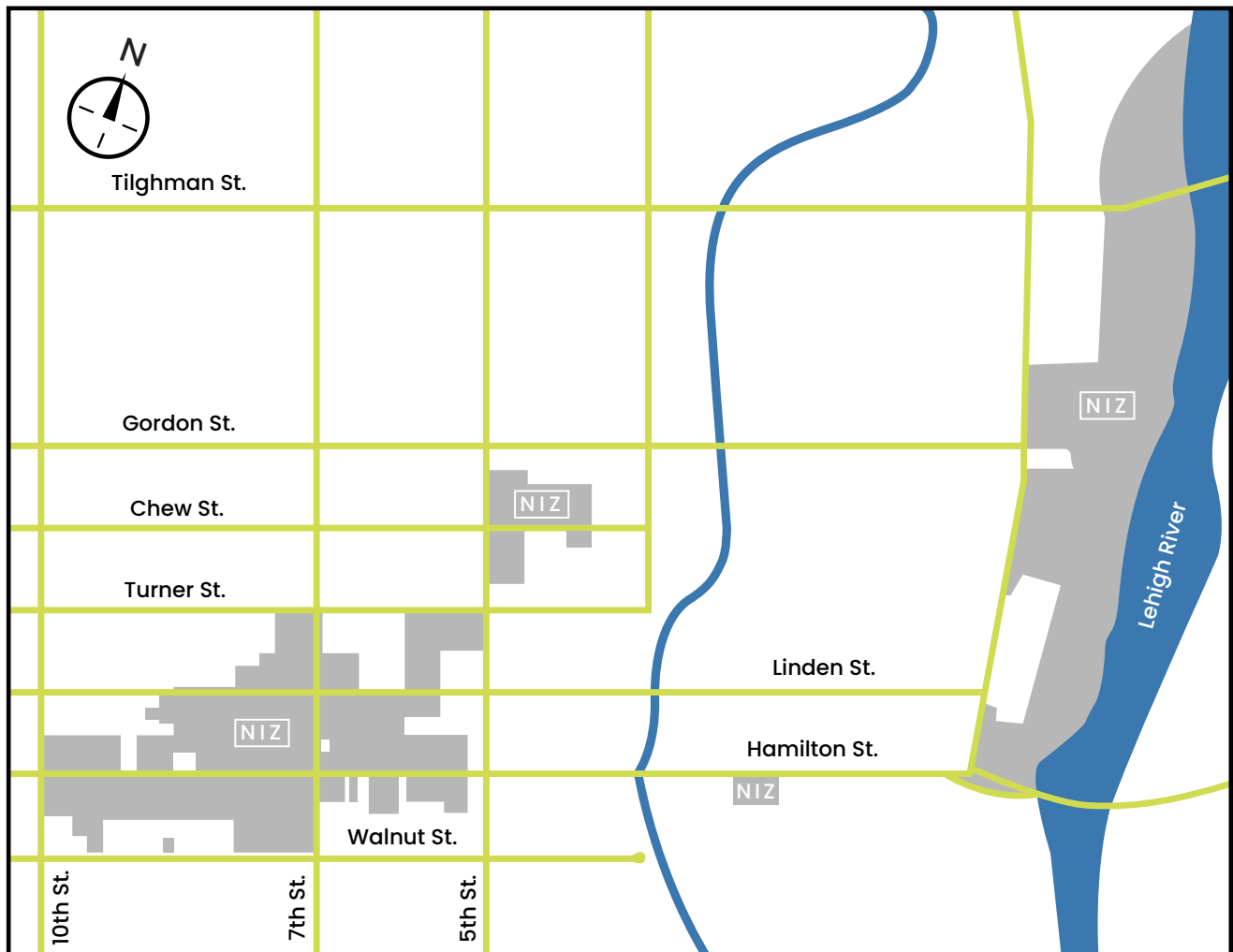
- Local Employer Wage / Earned Income Tax
- Local Service Tax
- Business Privilege Tax
- Business License Fee
- Local Hotel Tax
- Local Realty Transfer Tax



Allentown, Pennsylvania

Allentown is the third largest city in Pennsylvania with a population of over 121,000. It is located approximately 90 miles from New York City and about 60 miles from Philadelphia in a metropolitan area with a population of over 800,000. Allentown is the largest city in the Lehigh Valley, a growing region with a diverse economy, a skilled workforce and 11 colleges and universities awarding over 10,000 degrees annually.

The Neighborhood Improvement Zone consists of 128 acres in downtown Allentown and along the western side of the Lehigh River.



This map is provided for illustration purposes only. Please consult ANIZDA and the official Neighborhood Improvement Zone map to determine whether a parcel is within the NIZ.

For more information visit allentownniz.com, email info@allentownniz.com, or call (610) 467-8810.



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