



**CITY OF ALLENTOWN
2020
NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM
LOCAL TAX REPORT INSTRUCTIONS**

The City of Allentown has established a Neighborhood Improvement Zone (NIZ) in accordance with Act 50 of 2009 and Act 26 of 2011. Most State and Local taxes collected from businesses located in and individuals working within the NIZ will be used to repay bonds issued by the Allentown Neighborhood Improvement Zone Development Authority (ANIZDA) to fund various economic development projects within the NIZ, including an arena.

Pennsylvania law requires all businesses within the NIZ or businesses working on a NIZ Project complete this report annually so that the Local taxes may be transferred to the NIZ Fund established for the redevelopment projects.

The report must be completed on an annual basis and be received by the City of Allentown on or before Jan 31, 2021, identifying the type and amount of all Local taxes remitted during the previous calendar year (**January 1, 2020 through December 31, 2020**). Please maintain evidence of timely filing.

Each business within the NIZ or business working on a NIZ Project must complete this 4 page report for each NIZ business address or NIZ Project address to identify Local taxes attributable to the location(s) within the NIZ (or NIZ Project). To determine taxes paid, the schedules require businesses to identify tax payments and tax refunds. **THE SCHEDULES MUST BE COMPLETED BASED ON PAYMENTS MADE IN 2020 (CASH BASIS PAYMENTS).**

For businesses whose only location is within the NIZ, the Local tax amounts will be the same as the taxes attributable to the location within the NIZ.

Businesses must identify the total amount of Local taxes paid for residents of the City of Allentown and also for residents of municipalities other than the City of Allentown with respect to Local wage/earned income taxes withheld from or paid directly to employees working inside the NIZ.

Refund payments issued by the Local taxing authority as the result of an overpayment, the submission of an amended tax return or a successful petition for refund must be documented on each schedule within the Report in columns C and D. Any businesses with more than one location within the NIZ or working on more than one NIZ Project, must submit separate reports for each location within the NIZ and/or each NIZ Project, unless doing so would place undue burden upon the taxpayer.

NOTE: Only Local tax remittances should be recorded within the tax report. Do not include State tax information.

The following businesses within the NIZ must complete this report:

- **NIZ Qualified Business:** Any sole proprietorship, corporation, limited liability company, partnership or association that conducts business or provides services within the borders of the NIZ.
- **Professional Sports Organization:** Any sole proprietorship, corporation, limited liability company, partnership or association that owns a professional sports franchise and conducts professional athletic events at the sports arena facility or facility complex within the NIZ zone.
- **Construction Contractors, Vendors and Concessionaires and any such entities working on a NIZ project (including professional service firms).**

The completed report must be mailed
on or before January 31, 2021 to:

City of Allentown
Attention: Office of Finance Director
435 Hamilton St.
Allentown, PA 18101

Questions regarding the report may be directed to ANIZDA's Compliance contact at
allentownnizcompliance@four-score.com or 484-951-1289.

Allentown Finance reserves the right to request supporting documentation for the amounts reported.



