



**CITY OF ALLENTOWN  
2023  
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, notes, and other obligations issued by the Allentown Neighborhood Improvement Zone Development Authority to fund various economic development projects with the NIZ including the 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, 2024, identifying the type and amount of all Local taxes remitted during the previous calendar year (**January 1, 2023 through December 31, 2023**). 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 2023 (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, Hand-Delivered OR Emailed  
on or before January 31, 2024 to:

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

OR  
[NIZReporting@allentownpa.gov](mailto:NIZReporting@allentownpa.gov)

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

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

**CITY OF ALLENTOWN -LOCAL NIZ**  
**REPORTING 2023**  
**NEIGHBORHOOD IMPROVEMENT ZONE**  
**PROGRAM Annual Tax Report**  
**(Based on CASH BASIS payments made in 2023)**

**1. Business Information**

**Calendar Year: 2023**

Legal Name: \_\_\_\_\_

Doing Business As (DBA)/Trade Name: \_\_\_\_\_

Address within the NIZ (or NIZ project address): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Date business commenced operations in the NIZ (or NIZ project start date): \_\_\_\_\_

*(If more than one business location or project within the NIZ, please complete a separate report for each address or project address).*

Did the business cease operations? Yes: \_\_\_\_\_ No: \_\_\_\_\_ If yes, indicate date business ceased (mm/dd/yyyy): \_\_\_\_\_

**2. Business Tax Account Information**

Federal Employer Identification Number: \_\_\_\_\_ Social Security Number: \_\_\_\_\_

Allentown Business Account Number: \_\_\_\_\_ Allentown Business License Number: \_\_\_\_\_

**3. Contact Information**

All questions concerning this report should be directed to the following contact(s)

*(must include the direct taxpayer's contact information):*

Taxpayer Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Telephone: \_\_\_\_\_ Email Address: \_\_\_\_\_

**4. Business Information**

Describe the type of business, principal product or service and parent company, if any:

\_\_\_\_\_

**5. Per Act 32**

Are you an employer that has elected to file a combined return? Yes: \_\_\_\_\_ No: \_\_\_\_\_

If yes, please identify the County with whom you are filing and the identity of the Local tax collector:

\_\_\_\_\_

# CITY OF ALLENTOWN - LOCAL NIZ REPORTING

2022

## Employer Wage/Earned Income Tax Schedule

**(Based on CASH BASIS payments made in 2023)**

Employers with business locations within the NIZ or working on NIZ Project must identify Local wage and/or earned income taxes remitted to the Local taxing authority which was withheld from compensation paid to employees at the business location(s) within the NIZ (or NIZ Project Address).

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 (or NIZ Project Address).

The total amount of Local wage/earned income taxes withheld from or paid is to be listed in Column A.

The total amount of Local wage/earned income taxes withheld from or paid to employees working inside the NIZ who are residents of the City of Allentown are to be listed in Column B.

The total amount of Local wage/earned income taxes withheld from or paid to employees working inside the NIZ who are residents of municipalities other than the City of Allentown are to be listed in Column C (Columns A, B and C should reconciled with quarterly tax returns filed with Local Earned Income Tax Collector).

Businesses are encouraged to consult payroll providers and company accounting records to determine employer withholding paid to each Local taxing authority and refunded during the calendar year.

**Note: NIZ reporting for Local wage/earned income taxes is based on where employee lives, not where they work.**

Tax Report	COLUMN A Total Payments made in 2023: Location(s) within NIZ (or NIZ Project)	COLUMN B Total Payments made in 2023: Allentown Residents	COLUMN C Total Payments made in 2023: Non-Allentown Residents	COLUMN D Total Refunds received in 2023: Location(s) within NIZ (or NIZ Project)
<b>Totals</b>				

## Local Service Tax Schedule

**(Based on CASH BASIS payments made in 2023)**

Taxpayers must identify the Local Service Taxes remitted to the City of Allentown which were withheld from compensation paid to employees at business location(s) within the NIZ (or on NIZ Project).

**Note: NIZ reporting for Local Services Tax is based on where the employee works, not where they live.**

Tax Report (continued)	COLUMN A Total Payments made in 2023: Local Service Taxes Allentown Consolidated	COLUMN B Total Payments made in 2023: Local Service Taxes Location(s) within NIZ (or NIZ Project)	COLUMN C Refunds received in 2023: Local Service Taxes Allentown Consolidated	COLUMN D Refunds received in 2023: Local Service Taxes Location(s) within NIZ (or NIZ Project)
<b>Totals</b>				

**CITY OF ALLENTOWN - LOCAL NIZ REPORTING**  
**2023**

**Business Privilege Tax and Licensing Fee Schedules**  
**(Based on CASH BASIS payments made in 2023)**

All businesses must identify business privilege tax payments and business license fees remitted to the City of Allentown.

<b>Tax Report (continued)</b>	<b>COLUMN A Total Payments made in 2023: Business Privilege Taxes Allentown Consolidated</b>	<b>COLUMN B Total Payments made in 2023: Business Privilege Taxes Location(s) within NIZ (or NIZ Project)</b>	<b>COLUMN C Refunds received in 2023: Business Privilege Taxes Allentown Consolidated</b>	<b>COLUMN D Refunds received in 2023: Business Privilege Taxes Location(s) within NIZ (or NIZ Project)</b>
<b>Totals</b>				

**Business License Fees**

Total Allentown Business License Fees Paid in 2023: \$ \_\_\_\_\_

Total Business locations in the City of Allentown: \_\_\_\_\_

**Taxpayer Affirmation**

“I hereby affirm under penalties prescribed by law that this report, including any accompanying schedules, has been examined by me, and to the best of my knowledge and belief is a true, correct and complete report.” **(Must be signed by taxpayer)**

Signature of authorized Taxpayer: \_\_\_\_\_

Print/Type Taxpayer name: \_\_\_\_\_

Date of Submission (mm/dd/yyyy): \_\_\_\_\_

Preparer’s signature if different from taxpayer: \_\_\_\_\_

Print/Type Preparer’s name: \_\_\_\_\_

Preparer’s phone number: \_\_\_\_\_

Preparer’s email: \_\_\_\_\_