Allentown
Neighborhood Improvement Zone (NIZ)
2026 Business Information Packet

For Calendar Year Reporting January 1 - December 31, 2026

Due on or before January 31, 2027

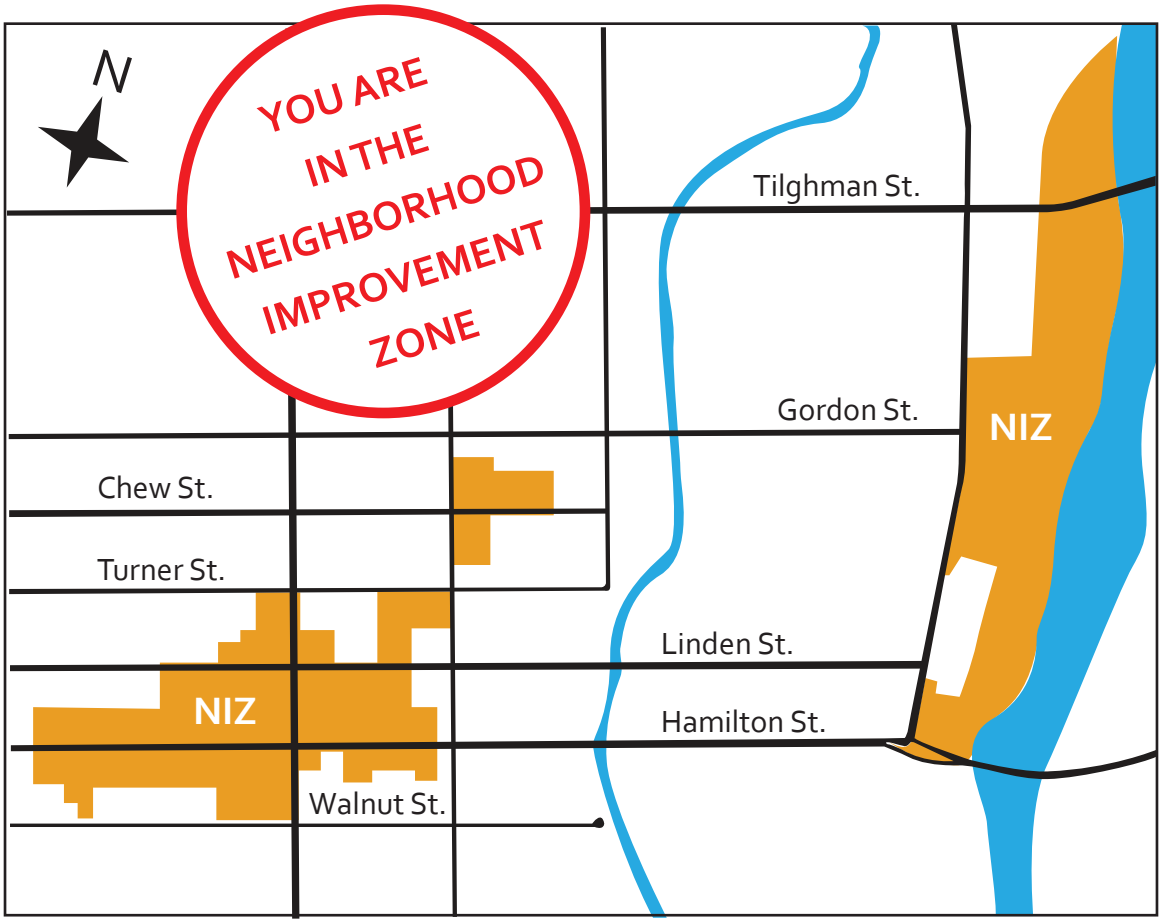


What is the Neighborhood Improvement Zone (NIZ)?

Created by a state law in 2011 and revised in 2016 and 2018, the Neighborhood Improvement Zone (NIZ) is a special taxing district that encourages development and revitalization in Allentown. The NIZ consists of approximately 128 acres in center city Allentown and along the western side of the Lehigh River.

Under the law, certain state and local tax revenues generated by new and existing businesses within the NIZ can be used to pay debt on bonds and loans that are issued for qualifying capital improvements in the zone. Those improvements include the public-private arena complex at Seventh and Hamilton streets as well as other private commercial, retail, residential, hospitality, conference and exhibition projects of approved applicants.

The NIZ is overseen and managed by the Allentown Neighborhood Improvement Zone Development Authority (ANIZDA): https://allentownniz.com/



Why was the NIZ created?

The NIZ was created as an economic development tool to spur the transformation of downtown Allentown, beginning with the construction of an event arena that is home to the Lehigh Valley Phantoms, the professional minor-league hockey team affiliated with the Philadelphia Flyers. Expanding from there, the NIZ is designed to revitalize the arena's whole neighborhood, as well as the city's Lehigh River waterfront, creating a dynamic, healthy and more successful urban core.



NIZ Benefits to Allentown:

- New commerce, increased tourism, new companies
- Thousands of new jobs
- A strengthened, more collaborative community
- A range of housing options
- A distinctive, attractive, vibrant downtown
- Smart growth that encourages multiple land uses **while preserving open space and historic buildings**

NIZ Benefits to Your Business:

- Expected property value increase
- Improved cleanliness, safety & streets-capes
- More parking and better access to your business
- Increased foot traffic with:
  - New housing, hotels, restaurants & retail
  - 2,000-3,000 more people working in the NIZ
  - Arena events 1 of every 3 nights
  - 4 million new visitors to Allentown each year

Allentown is now a destination city for commerce, entertainment, culture and more!

NIZ Reporting - what do I have to do, by when, and why?

Under the NIZ law, businesses and contractors are required to report the taxes your business already pays and reports to state and local agencies. Please begin completing your NIZ reporting forms well in advance of the deadline.

WHAT

Reporting is on a **CASH BASIS**...meaning, you report based on what your business has *actually paid* from January 1, 2026 through December 31, 2026. You must complete and file all forms for 2026 to be received by the Pennsylvania Department of Revenue (DOR) and the City of Allentown (COA) on or before **January 31,** 2027. ***Please begin reporting efforts well before the deadline noted above and keep a copy of the reports you send and evidence of timely filing.***

Below is a list of NIZ tax reporting requirements. Please see the next page for a complete table of applicable state and local tax forms, as well as their associated examples.

Pennsylvania State (Department of Revenue) Forms:

1. NIZ Zone Program Annual Tax Report (must be filed electronically)

Please visit the State's website at www.eservices.revenue.pa.gov/NIZCRIZ/ for electronic filing instructions and sign-on instructions. Please be sure to print a copy of confirmation of electronic filing.

City of Allentown Forms:

1. NIZ Program Local Tax Report

Please visit the City of Allentown's website at https://nizfiling.allentownpa.gov/ for electronic filing. Please be sure to print a copy of confirmation of electronic filing.

Please visit the Allentown Neighborhood Improvement Zone Development Authority's (ANIZDA) website to download instructions:
www.allentownniz.com/2026postcard
www.allentownniz.com/2026reportingpacket

NIZ Tax Reporting Table

Applicable state and local taxes are noted below. To view examples for a given tax, please reference the example number below.

1 Form Name	See Example
Supplemental Apportionment Worksheet, if applicable	APP
Corporate Net Income Tax	CNI
Bank Shares Tax	BNK
Gross Premiums Tax	GROP
Sales, Use & Hotel Occupancy Tax	SU & HO
Employer Witholding Tax	EWH
Employer Witholding Tax - NIZ Project	EWH-NIZ Project
Gross Receipts Tax - Electric Company	GRT-E
Gross Receipts Tax - Telecommunications Company	GRT-TEL
Gross Receipts Tax - Transportation Company	GRT-TRN
Gross Receipts Tax - Private Bankers	GRT-PB
Gross Receipts Tax - Managed Care Organization	GRT-MCO
Gross Receipts Tax - Mutual Thrift Institutions	GRT-MTI
Unemployment Compensation	UC
Unemployment Compensation - NIZ Project	UC-NIZ Project
Realty Transfer Tax	RLTY
Cigarette Tax	CIG
Tobacco Products Tax	TP
Vehicle Rental Tax/Public Transportation Assistance	VRNT
Vehicle Lease Tax/Public Transportation Assistance	VLES
Personal Income Tax - Passthrough	PIT
Personal Income Tax - Passthrough - NIZ Project	PIT-NIZ Project
Malt Beverage Tax	MALT

Form Name	See Example
Contractor Sales & Use Tax	C-SU
PA Sales or Use Tax Paid on the Purchase of Tangible Personal Property or Services	TPP
Public Utility Realty Tax	PUR
Title Insurance Company Shares Tax	TICO
Net Income Tax - Mutual Thrift Institutions	NITM
Malt or Brewed Beverage Tax - Excise and Sales Tax	MALT-EX+SLS
Liquor/Wine Excise and Sales Tax	LIQR

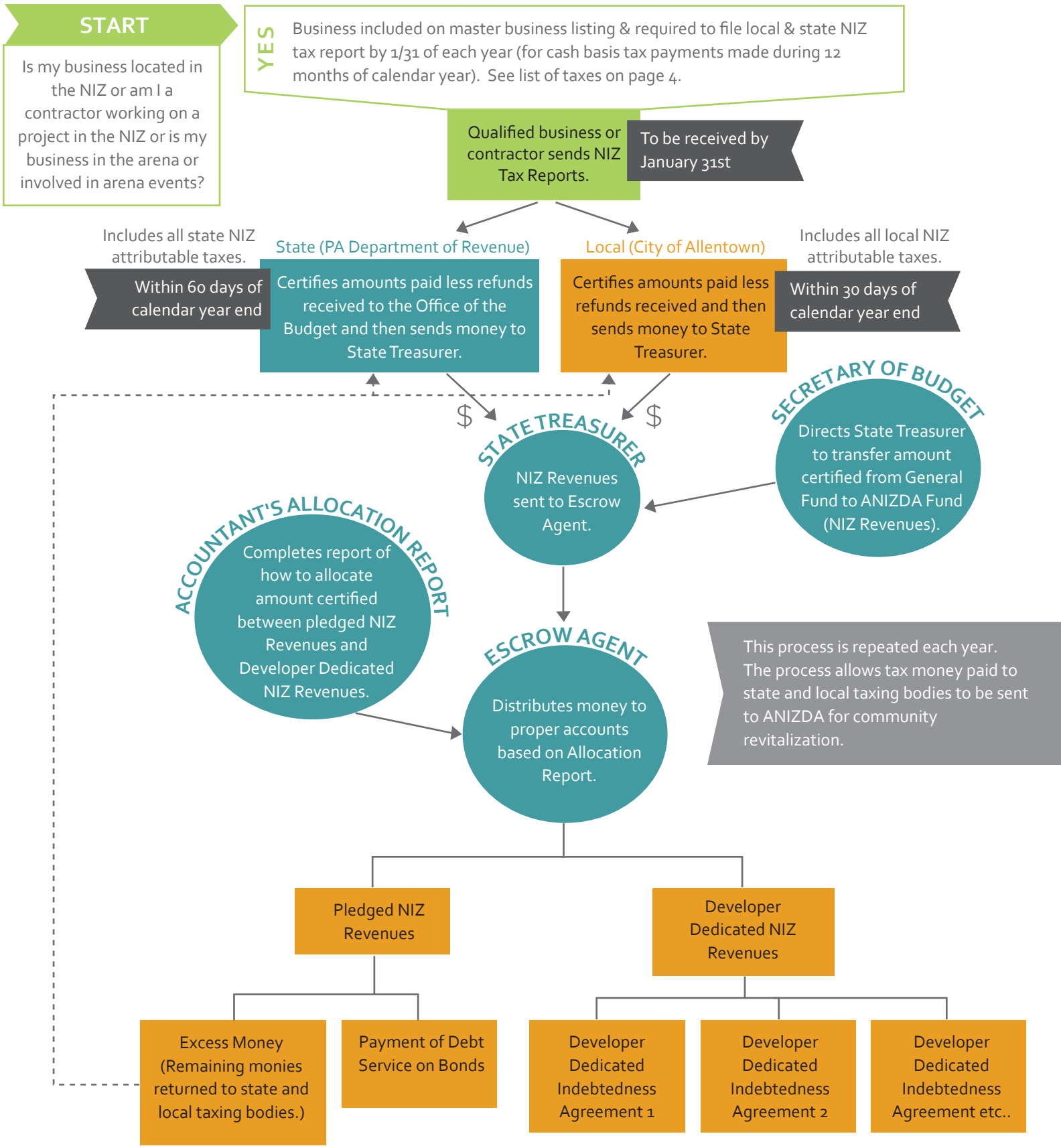
Any new tax enacted by the Commonwealth subsequent to creation of NIZ on 6/28/11.	
Any tax imposed by the Commonwealth or local municipality, except real estate taxes, for activity within the neighborhood improvement zone or directly or indirectly on any sale or purchase of goods or services where the point of sale or purchase is within the neighborhood improvement zone.	

1 Form Name	See Example
Local Employer Wage/Earned Income Tax Schedule	EIT
Local Service Tax Schedule	LST
Business Privilege Tax & Licensing Fee Schedule	BPT&BL
Local Hotel Tax	HO
Local Realty Transfer Tax	RLTY

State Taxes (PA Department of Revenue)

Local Taxes

How does the NIZ reporting process work?



Annual NIZ Reporting and Certification Process

START

Is my business located in the NIZ or am I a contractor working on a project in the NIZ or is my business in the arena or involved in arena events?

YES NIZ business or business working in the NIZ is included on master business listing & required to file local & state NIZ tax report by 1/31 of each year (for cash basis tax payments made during 12 months of calendar year). See list of taxes on page 4.

NIZ business or business working in the NIZ files respective tax reports.

To be received on or before January 31st

BUSINESSES: Please maintain evidence of timely filing.

REPORTING

If NIZ business, a contractor working on a project in the NIZ or involved in arena events, or working in the arena as a performer, supporting business, vendor, trade show or event, etc., you must complete:

STATE

1. State NIZ Program Annual Tax Report (filed electronically)

LOCAL

1. Local NIZ Annual Tax Report (filed electronically).

CERTIFICATION

Includes all state NIZ attributable taxes.

Within 60 days of calendar year end

State (PA Department of Revenue)

Certifies amounts paid less refunds received to the Office of the Budget and then sends money to State Treasurer.

Local (City of Allentown)

Certifies amounts paid less refunds received and then sends money to State Treasurer.

Includes all local NIZ attributable taxes.

Within 30 days of calendar year end

$ $

STATE TREASURER

NIZ Revenues sent to Escrow Agent.

SECRETARY OF BUDGET

Directs State Treasurer to transfer amount certified from General Fund to ANIZDA Fund (NIZ Revenues).

ACCOUNTANT'S ALLOCATION REPORT

Completes report of how to allocate amount certified between pledged NIZ Revenues and Developer Dedicated NIZ Revenues.

ANIZDA ESCROW AGENT

Distributes money to proper accounts based on Allocation Report for NIZ Community Revitalization (arena, other development or redevelopment projects).

This process is repeated each year. The process allows tax money paid to state and local taxing bodies to be sent to ANIZDA for community revitalization.

Annual NIZ Contractor Reporting

Must be completed for each project address.

START

Is my business located in the NIZ or is my business working on a project in the NIZ whether you are physically on-site in the NIZ or not?

YES NIZ business or business working in the NIZ is included on master business listing & required to file local & state NIZ tax report by 1/31 of each year (for cash basis tax payments made during 12 months of calendar year). See list of taxes on page 4.

NIZ business or business working on a NIZ project files respective tax reports.

To be received on or before January 31st

BUSINESSES: Please maintain evidence of timely filing.

Contractors are included in the NIZ Master Business Listing under each project address they are working on. Contractors include all businesses, including professional service firms, working on a specific project in the NIZ regardless of where they are working on the project. PLEASE USE EXACT PROJECT ADDRESS INCLUDED ON MASTER LISTING WHEN REPORTING.

If NIZ business is also working on other projects in the NIZ besides your business, you must complete:

STATE

1. State NIZ Program Annual Tax Report (filed electronically)

LOCAL

1. Local NIZ Annual Tax Report (filed electronically).

If not a NIZ business but a business working on a project/projects in the NIZ (whether you are physically on-site in the NIZ or not), you must complete:

STATE

1. State NIZ Program Annual Tax Report (for project(s) work for all projects worked on in the NIZ / must provide project(s) addresses) and file electronically at Department of Revenue website. **NOTE: 1 STATE and 1 LOCAL form must be completed for each NIZ project. For example, if working on 3 NIZ projects, 3 STATE and 3 LOCAL reports must be completed.**

LOCAL

1. Local NIZ Annual Tax Report (for project(s) work for all projects worked on in the NIZ / must provide project(s) addresses) and send to City of Allentown (filed electronically at City of Allentown's website).

STATE CONTRACTOR REPORTING (continued on next page)

LOCAL CONTRACTOR REPORTING (continued on next page)

Annual NIZ Contractor Reporting (continued)

1 STATE CONTRACTOR REPORTING

For each project, the Contractor business must report to the State Department of Revenue the project specific cash basis taxes paid (less cash basis refunds received) for Sales or Use taxes on Purchases and Payroll taxes paid on wages or Personal Income Tax (PIT) paid on passthrough income for partners (PA Employer Withholding). The Summary of all cash basis taxes paid (less cash basis refunds received).

EXAMPLE

ABC Company Inc.

Complete 1 STATE and 1 LOCAL form for each project address.	Sales or use taxes on project	Wage, passthrough, or payroll-related tax on project
701 Hamilton St. 702 Hamilton St. 401 Chew St. 150 N. 7th St.	Follow detailed example C-SU for project address.	Follow detailed examples EWH-NIZ Project, UC-NIZ Project, PIT-NIZ Project for project address.

File electronically at:
www.eservices.revenue.pa.gov/NIZCRIZ/

LOCAL CONTRACTOR REPORTING

For each project, the Contractor business must report to the City of Allentown Office of Finance on the City of Allentown 2026 NIZ Program Local Tax Report the project specific cash basis taxes paid (less cash basis refunds received) for EIT, LST, BPT and Business License (BL) Fees (Examples A1-A5) for all projects.

TAX KEY

In-City businesses: pay BPT, BL, EIT & LST

Out-of-City contractors & subcontractors

- Supplier only: **NO** BPT, BL, EIT or LST liability
- Performing services in Allentown: pay BPT & BL; **NO** EIT or LST liability

Out-of-City professional service entities providing services for NIZ projects from their offices outside of the NIZ: **NO** BPT, BL, EIT or LST liability.

EXAMPLE

ABC Company Inc.

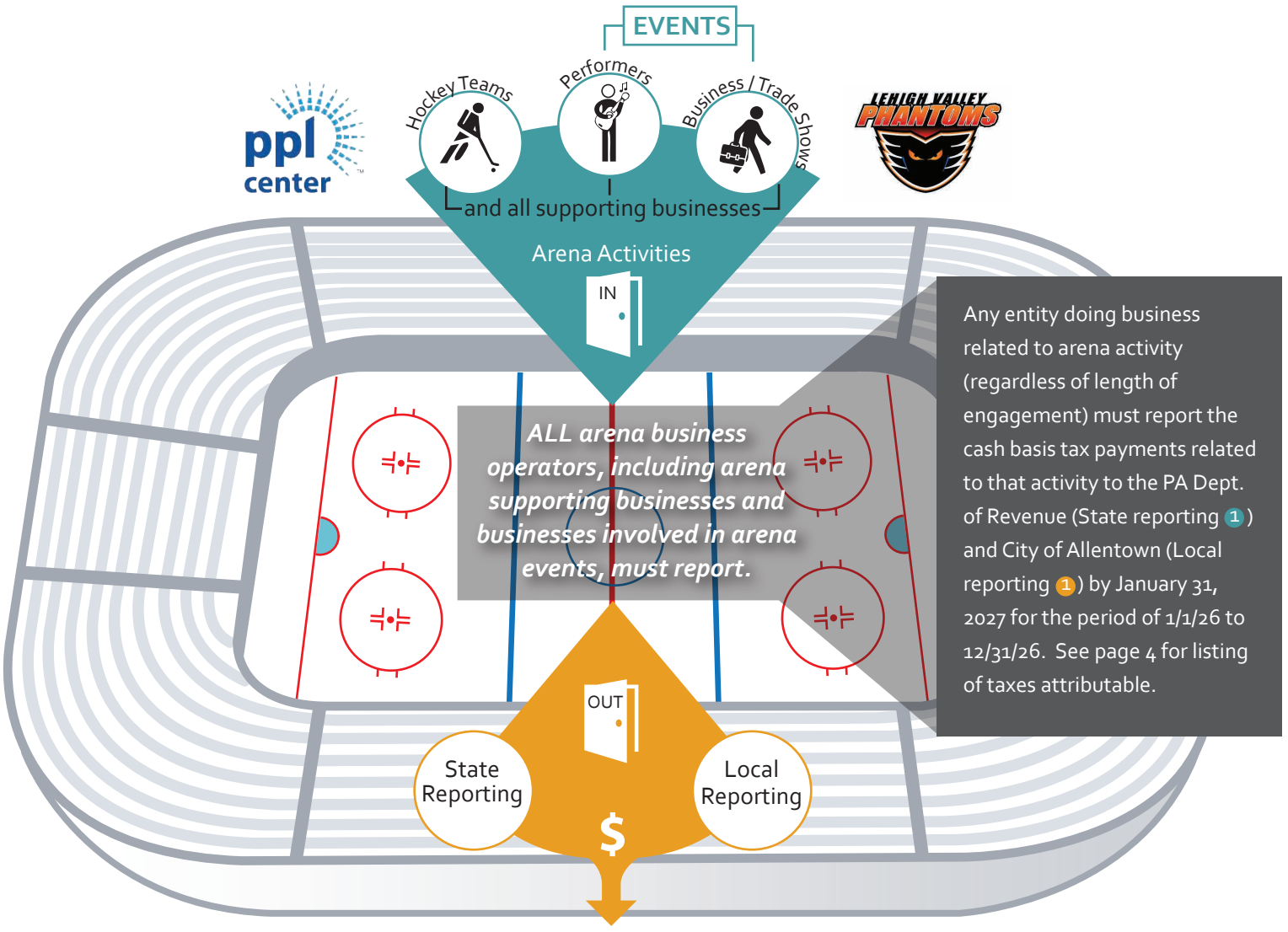
Complete 1 STATE and 1 LOCAL form for each project address.	EIT EIT on project	LST LST on project	BPT & BL BPT & BL on project
701 Hamilton St. 702 Hamilton St. 401 Chew St. 150 N. 7th St.	Follow detailed example for each project address	Follow detailed example for each project address	Follow detailed example for each project address

File electronically at:

https://nizfiling.allentownpa.gov/

Are you doing business in the arena or involved as a business in arena events?

Businesses involved in arena events or doing business in the arena are required to report cash basis tax payments related to those business activities, regardless of length of engagement at the arena.



Any entity doing business related to arena activity (regardless of length of engagement) must report the cash basis tax payments related to that activity to the PA Dept. of Revenue (State reporting 1) and City of Allentown (Local reporting 1) by January 31, 2027 for the period of 1/1/26 to 12/31/26. See page 4 for listing of taxes attributable.

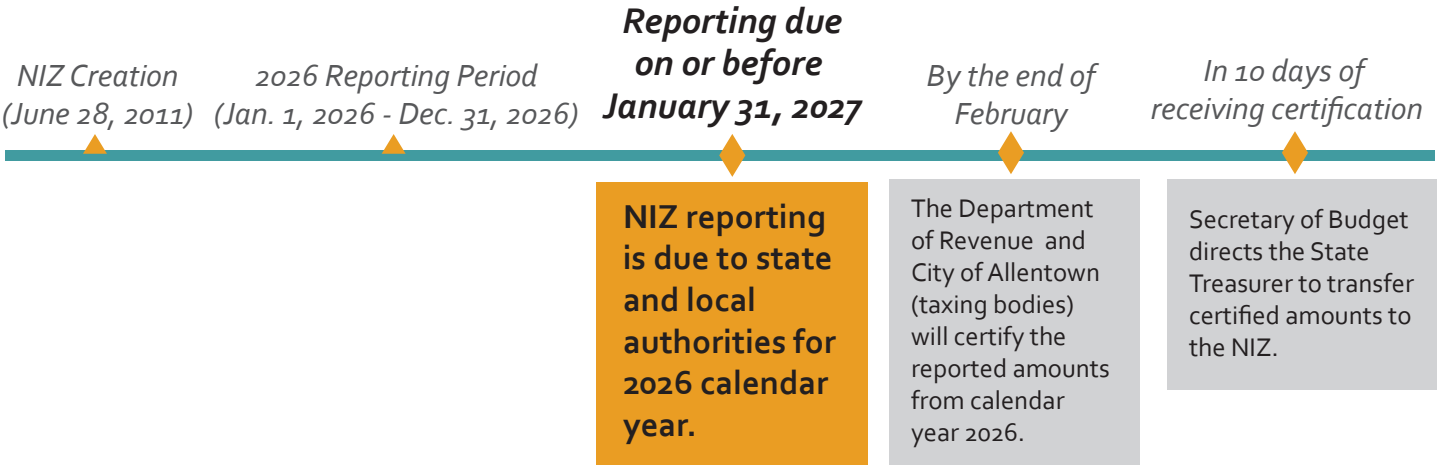
ARENA ACTIVITY TAX KEY

Any businesses ***operating out of the arena building*** needs to register their business with the city and pay BPT and BL, as well as EIT and LST for employees working in the arena.

Performers and other businesses ***in the arena for an event or involved in arena events*** must pay EIT and LST.

WHEN

Must be received on or before January 31, 2027 for the calendar year ended December 31, 2026 (January 1, 2026 through December 31, 2026). ***The state's electronic filing is open until January 31, 2027, and the state will then be assessing a penalty on all state taxes so please don't delay. Please maintain evidence of timeline filing. (Print electronic filing confirmation before signing out of system.)***



WHY

So that the Department of Revenue and City of Allentown (taxing bodies) can certify the amount of tax revenue that was paid and that the NIZ can use to pay down the debt service used to fund the NIZ area development projects.

What if I have questions and need help?

We are waiting to help you. Here's how you can reach us:

- Contact Deana Zosky, the ANIZDA Board's Compliance Liaison, at 484-951-1289 or email allentownnizcompliance@four-score.com for questions about reporting.
- Make an appointment to visit our team's NIZ Office at:
  The Velocity Building
  532 Hamilton St.
  Allentown, PA
- Contact us at allentownnizcompliance@four-score.com or 484-951-1289 to schedule an appointment if you'd like our team to come to your NIZ business location.

Thanks for being part of Allentown's revitalization! Anything we can do to help you complete the NIZ Reporting please do not hesitate to contact us. We are looking forward to helping your business thrive in the NIZ!

Supplemental Apportionment Worksheet for Corporations
2026
Example Company, Inc.

Example
APP

A. Property Factor	*Average Property In NIZ 3,000,000 / *Average PA Property 10,000,000	=	0.300000
B. Payroll Factor	Payroll In NIZ 760,000 / PA Payroll 1,210,000	=	0.628099
C. Sales Factor	Sales In NIZ 2,000,000 / PA Sales 6,000,000	=	0.333333
D. Total Apportionment			1.261432
E. Tax Percentage	1.261432 / 3	=	0.420477
F. NIZ TAX LIABILITY	Line A - All Pennsylvania Locations X 0.420477	=	NIZ Portion

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the above Supplemental Apportionment Worksheet must be completed to calculate the amount reporting in Line B and D (NIZ Location Portion).

*** Average Property is the value at the beginning of the year plus the value at the end of the year divided by 2**

Example

CNI

PA Corporate Net Income Tax Schedule
2026
Example Company, Inc.
Corporate Net Income Taxes Paid from 1/1/2026 to 12/31/2026

Example Company, Inc. has several locations within Pennsylvania; two are in the NIZ. In March 2026 they paid $5,000 of Corporate Net Income Tax with their 2025 tax return. They also paid quarterly Corporate Income Tax estimated payments in the amount of $60,000 throughout the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Paid with tax return	$	5,000.00
Quarterly estimated payments	$	60,000.00
Total Corporate Income Tax Paid	$	65,000.00
Times Tax Percentage (page APP)		0.420477
NIZ Portion	$	27,331.01

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 65,000.00 Total tax remitted in the form of a payment, received by the department for consolidated corporate net income tax.

NIZ Location (Column B)

$ 27,331.01 Total Corporate Net Income Tax attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for Corporate Net Income Tax.

NIZ Location (Column B)

$ 0 Refunds granted, attributable to the location within the NIZ for corporate net income taxes.

Tax Payment Apportionment Factor

Please provide the percentage of corporate net income tax attributable to the location within the NIZ:

42.05 %.

Bank Shares Tax
2026
Example Company, Inc.
Bank Shares Tax Paid from 1/1/2026 to 12/31/2026

Example
BNK

Example Company, Inc. owns two banks in Pennsylvania that are subject to the bank shares tax; one is located in the NIZ. In March of 2026 they completed PA RCT-132 (Shares Tax & Loans Tax Report). The tax due amounted to $25,000 and was paid with the filing of the report.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Worksheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$	25,000.00
Times Tax Percentage (page APP)		0.420477
NIZ Portion	$	10,511.93

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 25,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 10,511.93 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:
42.05 %.

Gross Premiums Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GROP

Example Company, Inc. owns two insurance companies in Pennsylvania; one is located in the NIZ. The company paid $20,000 in gross premiums tax in 2026.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Worksheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$	20,000.00
Times Tax Percentage (APP)		0.420477
NIZ Portion	$	8,409.54

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 20,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 8,409.54 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Sales, Use & Hotel Occupancy Tax Schedule
2026
Example Company, Inc.
Sales & Use Taxes Paid from 1/1/2026 to 12/31/2026

Example
SU

Example Company, Inc. has two retail stores; one in the NIZ and one in Harrisburg. They had annual sales from their NIZ store of $2,000,000 and sales from the Harrisburg store of $4,000,000, for a total of $6,000,000 in sales.

In 2026 the company paid sales & use tax to the PA Dept. of Revenue, using Form PA-3 (Sales, Use & Hotel Occupancy Tax Return) or via E-TIDES and/or MYPATH, in January, April, July and October that totaled $360,000 for the year. In February of 2026, they received a refund in the amount of $250 for overpayment of sales tax in the 4th quarter of 2025.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Store Sales	Purchase Subject to Use Tax @ 6%	Sales/Use Tax Remitted @ 6%	Refund
Total Sales Tax Paid	$ 6,000,000.00	-	$ 360,000.00	$ 250.00
NIZ Portion	$ 2,000,000.00	-	$ 120,000.00	$ 83.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 360,000.00 Total tax remitted in the form of a payment, received by the department for consolidated sales, use & hotel occupancy.

NIZ Location (Column B)

$ 120,000.00 Total sales, use and hotel occupancy tax attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 250.00 Refunds granted to the consolidated sales, use and hotel occupancy account.

NIZ Location (Column B)

$ 83.00 Refunds granted attributable to the location within the NIZ for sales, use and hotel occupancy taxes.

PA Sales, Use & Hotel Occupancy Tax Schedule 2026

Example Company, Inc.

Hotel Occupancy Taxes Paid from 1/1/2026 to 12/31/2026

Example

HO

Example Company, Inc., is a hotel operator and owns several hotels located throughout Pennsylvania. The Company has one hotel located within the NIZ. In 2026 the Company paid $60,000 in hotel occupancy taxes to the PA Department of Revenue, using form PA-3 (Sales, Use & Hotel Occupancy Tax Return) or via E-TIDES and/or MYPATH, of which $20,000 was related to the NIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Hotel Occupancy Remitted @ 6%
Total Hotel Occupancy Tax Paid	$ 60,000.00
Total Hotel Occupancy Tax Paid - NIZ Location	$ 20,000.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 60,000.00 Total tax remitted in the form of a payment, received by the department for consolidated sales, use & hotel occupancy.

NIZ Location (Column B)

$ 20,000.00 Total sales, use and hotel occupancy tax attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to the consolidated sales, use and hotel occupancy tax account.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the location within the NIZ for sales, use and hotel occupancy taxes.

PA Employer Withholding Tax Schedule
2026
Example Company, Inc.
Payroll Taxes Paid from 1/1/2026 to 12/31/2026

Example
EWH

Example Company, Inc. has two offices; one in the NIZ and one in Harrisburg. They have four employees, two work in the NIZ office location. In 2026 the company paid withholding taxes to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January (Q4-2025), April (Q1-2026), July (Q2-2026) and October (Q3-2026) that totaled $3,714.70 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Employed in NIZ office	Gross Wages	State Withholding @ 3.07%	
Employee #1	y	$ 42,000.00	$ 1,289.40	$2,333.20
Employee #2	y	$ 34,000.00	$ 1,043.80	
Employee #3	n	$ 30,000.00	$ 921.00	
Employee #4	n	$ 15,000.00	$ 460.50	
		$ 121,000.00	$ 3,714.70	

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 3,714.70 Total tax remitted in the form of a payment, received by the department for consolidated employer withholding.

NIZ Location (Column B)

$ 2,333.20 Total employer withholding attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to the Consolidated Employer Withholding Account.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the location within the NIZ for employer withholding.

PA Employer Withholding Tax - NIZ Project
2026
Example Company, Inc.
Payroll Taxes Paid from 1/1/2026 to 12/31/2026

Example
EWH-NIZ
Project

PLEASE COMPLETE A SEPARATE NIZ REPORT (UNIQUE LOCATION NUMBER) FOR EACH NIZ PROJECT ADDRESS

Example Company, Inc. is working on a NIZ project as a contractor. They have two people working on the project. Each of the people working on the project are spending a different percentage of their hours working on the project. The taxes paid related to the hours worked on the project that were remitted to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January (Q4-2025), April (Q1-2026), July (Q2-2026) and October (Q3-2026) totaled $805.88 for the year.

	Working on NIZ Project	Gross Wages	Withholding @ 3.07%	Percentage of total time working on NIZ project	Gross Wages related to NIZ project	Withholding @ 3.07%
Employee #1	n	$ 42,000.00	$ 1,289.40	0%	$ -	$ -
Employee #2	n	$ 34,000.00	$ 1,043.80	0%	$ -	$ -
Employee #3	y	$ 30,000.00	$ 921.00	65%	$ 19,500.00	$ 598.65
Employee #4	y	$ 15,000.00	$ 460.50	45%	$ 6,750.00	$ 207.23
		$ 121,000.00	$ 3,714.70		$ 26,250.00	$ 805.88

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 3,714.70 Total tax remitted in the form of a payment, received by the department for consolidated employer withholding.

NIZ Location (Column B)

$ 805.88 Total employer withholding attributable to the NIZ Project.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted attributable to consolidated employer withholding.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the NIZ Project.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Electric Company
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GRT-E

Example Company, Inc. owns two electric companies that provides electricity to customers in Pennsylvania. One company is located within the NIZ. In 2026 the company filed form RCT-112 (Gross Receipts Tax) and paid taxes in the amount of $190,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 190,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 79,890.63

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 190,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 79,890.63 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Telecommunications Company
2026

Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GRT-TEL

Example Company, Inc. owns two telecommunications companies in Pennsylvania; one is located in the NIZ. In 2026 the company filed form RCT-111 (Gross Receipts Tax-Telegraph and Telephone Business Report) and paid taxes in the amount of $50,000 to the PA Dept. of Revenue.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 50,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 21,023.85

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 50,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 21,023.85 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Transportation Company
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example

GRT-TRN

Example Company, Inc. owns several transporation companies in Pennsylvania; two are located within the NIZ. In 2026 the company filed form RCT-113 (Gross Receipts Tax - Other) and paid taxes in the amount of $50,000 to the PA Dept. of Revenue.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 50,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 21,023.85

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 50,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 21,023.85 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Private Bankers
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GRT-PB

Example Company, Inc. owns three private banks in Pennsylvania; one is located within the NIZ. In 2026 they paid taxes on gross receipts using form RCT-131 (Gross Receipts Tax Report Private Bankers) in the amount of $50,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 50,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 21,023.85

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 50,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 21,023.85 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Managed Care Organization
2026

Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GRT-MCO

Example Company, Inc. owns several managed care organizations in Pennsylvania; two are located within the NIZ. In 2026 they paid taxes on gross receipts using form RCT-113 (Gross Receipts Tax - Other) in the amount of $10,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 10,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 4,204.77

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 10,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 4,204.77 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:
42.05 %.

PA Miscellaneous Tax Schedule
Gross Receipts Tax - Mutual Thrift Institutions
2026

Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
GRT-MTI

Example Company, Inc. owns three savings banks in Pennsylvania; one is located within the NIZ. In 2026 they paid taxes on net income using form RCT-143 (Mutual Thrift Institutions Net Income Tax Report) in the amount of $50,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 50,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 21,023.85

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 50,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 21,023.85 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Unemployment Compensation Tax Schedule
2026
Example Company, Inc.
Unemployment Compensation Taxes Paid from 1/1/2026 to 12/31/2026

Example
UC

Example Company, Inc. has two offices; one in the NIZ and one in Harrisburg. They have four employees, two work in the NIZ office location. In 2026 the company paid unemployment compensation taxes to the PA Dept. of Revenue, using Form PA UC-2 (Unemployment Compensation Quarterly Tax Form) or via E-TIDES and/or MYPATH, in January (Q4-2025), April (Q1-2026), July (Q2-2026) and October (Q3-2026) that totaled $200 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Employed in NIZ office	Gross Wages	(ER + EE) Unemployment Compensation Tax	
Employee #1	y	$ 42,000.00	$ 58.00	$111.00
Employee #2	y	$ 34,000.00	$ 53.00	
Employee #3	n	$ 30,000.00	$ 50.00	
Employee #4	n	$ 15,000.00	$ 39.00	
		$ 121,000.00	$ 200.00	

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 200.00 Total tax remitted in the form of a payment, received by the department for consolidated unemployment compensation.

NIZ Location (Column B)

$ 111.00 Total unemployment compensation attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to the consolidated employer account.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the location within the NIZ for unemployment compensation.

PA Unemployment Compensation Tax - NIZ Project
2026
Example Company, Inc.
Unemployment Compensation Taxes Paid from 1/1/2026 to 12/31/2026

Example
UC-NIZ
Project

PLEASE COMPLETE A SEPARATE NIZ REPORT (UNIQUE LOCATION NUMBER) FOR EACH NIZ PROJECT ADDRESS

Example Company, Inc. is working on a NIZ project as a contractor. They have two people working on the project. Each of the people working on the project are spending a different percentage of their hours working on the project. The taxes paid related to the hours worked on the project that were remitted to the PA Dept. of Revenue, using Form PA UC-2 (Unemployment Compensation Quarterly Tax Form) or via E-TIDES and/or MYPATH, in January (Q4-2025), April (Q1-2026), July (Q2-2026) and October (Q3-2026) that totalled $50.05 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Working on NIZ Project	Gross Wages	(ER + EE) Unemployment Compensation Tax	Percentage of total time working on NIZ project	(ER + EE) Unemployment Compensation Tax related to NIZ Project
Employee #1	n	$ 42,000.00	$ 58.00	0%	$ -
Employee #2	n	$ 34,000.00	$ 53.00	0%	$ -
Employee #3	y	$ 30,000.00	$ 50.00	65%	$ 32.50
Employee #4	y	$ 15,000.00	$ 39.00	45%	$ 17.55
		$ 121,000.00	$ 200.00		$ 50.05

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 200.00 Total tax remitted in the form of a payment, received by the department for consolidated unemployment compensation.

NIZ Location (Column B)

$ 50.05 Total unemployment compensation attributable to the NIZ Project.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to the consolidated employer account.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the NIZ project.

Realty Transfer Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
RLTY

In 2026 Example Company, Inc. paid $25,000 in realty transfer taxes on two properties acquired in Pennsylvania. One property was located in the NIZ and one property was located in Harrisburg.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$	25,000.00
NIZ Portion	$	10,512.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 25,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 10,512.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

PA Miscellaneous Tax Schedule
Cigarette Use/Excise Tax
2026

Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
CIG

Example Company, Inc. is a cigarette stamping agent in Pennsylvania and is located in the NIZ. In 2026 the company paid a total of $100,000 in cigarette use/excise tax to Pennsylvania for cigarette stamps.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 100,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 42,047.70

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 100,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 42,047.70 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

PA Tobacco Products Tax
2026
Example Company, Inc.
Tobacco Product Taxes Paid from 1/1/2026 to 12/31/2026

Example
TP

Example Company, Inc., sells Other Tobacco Products throughout Pennsylvania and has one location within the NIZ. The Other Tobacco Products Tax became effective October 2017 (roll-your-own takes effect 12/14/16). In 2026 the Company paid $30,000 in Tobacco Products taxes to the PA Departmebt of Revenue, using forms REV-679 (Tobacco Products Monthly Report) and REV-1141 (Tobacco Products and E-Cigarette Floor Tax Return), of which $10,000 was related to the NIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: REV-1141 (Tobacco Products and E-Cigarette Floor Tax Return) must be completed with payment for any inventory on hand as of effective date of imposition of tobacco products tax.

Please report amounts on "Cigarette Tax/Other Tobacco Products" line of the state form.

	Tobacco Products Tax
Total Tobacco Products Tax Paid	$ 30,000.00
Total Tobacco Products Tax Paid - NIZ Location	$ 10,000.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 30,000.00 Total tax remitted in the form of a payment, received by the department for tobacco products tax.

NIZ Location (Column B)

$ 10,000.00 Total tobacco products tax attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to tobacco products tax account.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the location within the NIZ for tobacco products taxes.

Motor Vehicle Rental Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
VRNT

Example Company, Inc. owns several vehicles (more than five) that they have available for rent. They have six locations throughout Pennsylvania; one within the NIZ. In 2026, the company paid a total of $20,000 in Vehicle Rental Tax to Pennsylvania on Form PA-5R.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$ 20,000.00
NIZ Portion	$ 2,500.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 20,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 2,500.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Motor Vehicle Lease Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
VLES

Example Company, Inc. leases vehicles based on a three year contact. They have six locations throughout Pennsylvania; one within the NIZ. In 2026 the company made quarterly payments of $1,250 using Form PA-4R to remit the tax, for a total of $5,000 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$ 5,000.00
NIZ Portion	$ 252.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 5,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 252.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Personal Income Tax (PIT) Imposed on Passthrough Entity Income 2026

Example Company, Inc.

Tax Paid from 1/1/2026 to 12/31/2026

Example

PIT

Example Company, Inc. is a Pennsylvania Passthrough Entity with one shareholder. For the year 2025, the entity reported $500,000 in net income. No PA individual income tax withholding was reported by the entity. In March of 2026 the shareholder paid $15,350 of Pennsylvania personal income tax to the PA Dept. of Revenue on this income at 3.07%.

Passthrough entities include:
- Sole proprietor
- S Corporation
- LLC
- Partnership
- LP (Limited Partnership)

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$	15,350.00
NIZ Portion	$	15,350.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 15,350.00 Total tax remitted in the form of a payment for consolidated tax type identified above.

NIZ Location (Column B)

$ 15,350.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Personal Income Tax (PIT) Imposed on Passthrough Entity Income - NIZ Project
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example PIT-NIZ Project

PLEASE COMPLETE A SEPARATE NIZ REPORT (UNIQUE LOCATION NUMBER) FOR EACH NIZ PROJECT ADDRESS

Example Company, Inc. is working on a NIZ project as a contractor. They have one person working on the project that is a member of the firm, which is an LLC. This member had income of $75,000.00 on his personal return of which $3,500.00 was related to a NIZ Project. Taxes were remitted to the PA Dept. of Revenue on his tax return.

	Working on NIZ Project	Income Subject to PIT	PIT @ 3.07%	Income on NIZ Project	PIT on NIZ Project @ 3.07%
Member #1	y	$ 75,000.00	$ 2,302.50	$ 3,500.00	$ 107.45
		$ 75,000.00	$ 2,302.50	$ 3,500.00	$ 107.45

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 2,302.50 Total personal income tax paid.

NIZ Location (Column B)

$ 107.45 Total personal income tax attributable to the NIZ Project.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted to personal income tax.

NIZ Location (Column B)

$ 0 Refunds granted to personal income tax attributable to the NIZ Project.

Malt Beverage Tax - Must Have PA Malt Beverage Account Number
2026

Example Company, Inc.

Tax Paid from 1/1/2026 to 12/31/2026

Example
MALT

Example Company, Inc. owns two breweries in Pennsylvania; one is located in the NIZ. In 2026 the company filed Form REV-1052 (PA Manufacturer & Bonded Importer Monthly Report of Taxable Malt Beverage Sold to Distributors and/or Customers for Resale in PA) on a monthly basis and paid a total of $3,100 in tax for the year (must have Malt Beverage Account Number).

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$	3,100.00
NIZ Portion	$	1,303.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 3,100.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 1,303.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Example
C-SU

Sales and Use Taxes paid on the purchase of materials used in construction in NIZ (NIZ Project)
2026
Example Company, Inc.
Sales and Use Taxes paid from 1/1/2026 to 12/31/2026

NOTE - Include taxes paid on Employer Withholding and Unemployment Compensation for Project Hours on Employer Withholding and Unemployment Compensation line of form and/or PIT on Project Hours on PIT tax paid line on form.

NOTE - Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

Description of Item(s) Purchased for Exclusive Use in the NIZ	Number of Items	Cost of Item(s)	Tax Paid	To Whom Tax was Paid
Sales Tax:				
Steel	1000	$1,700,000.00	$102,000.00	US Steel
Lumber	100	$750,000.00	$45,000.00	Acme Lumber Co.
Use Tax:				
Other Materials		$50,000.00	$3,000.00	Pennsylvania
NIZ Project		TOTAL	**$150,000.00**	

***NOTE: Included above should be total payments of sales tax on an invoice to a vendor or supplier and/or payments to Pennsylvania for use tax on invoices not charging sales tax.**

NOTE - Columns A & B are the same as this is the tax paid for the NIZ Project (each NIZ Project should be reported separately using the approved NIZ Project Address).

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 150,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Project (Column B)

$ 150,000 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Project (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Example
TPP

PA Sales or Use Tax Paid on the Purchase of Tangible Personal Property or Services 2026

Example Company, Inc.

Sales & Use Taxes Paid from 1/1/2026 to 12/31/2026

Example Company, Inc. has two retail stores; one in the NIZ and one in Harrisburg. The company purchased furniture and other tangible personal property in total of $150,000 of which $75,000 was for the NIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Column A		Column B
TPP or Services Purchased Total PA	Total PA TPP Sales or Use Tax @ 6%	TPP or Services Purchased NIZ	Total NIZ TPP Sales or Use Tax @ 6%
$ 150,000.00	$ 9,000.00	$ 75,000.00	$ 4,500.00

NOTE - Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 9,000.00 Total tax remitted in the form of a payment, received by the department for sales or use tax paid on the purchase of tangible personal property or services.

NIZ Location (Column B)

$ 4,500.00 Total sales or use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone (NIZ location).

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted attributable to all locations in PA.

NIZ Location (Column B)

$ 0 Refunds granted attributable to the location within the NIZ.

Public Utility Realty Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
PUR

Example Company, Inc. owns several utility services companies in Pennsylvania that are regulated by the PA Public Utility Commission. One is located within the NIZ. In 2026 the company paid estimated taxes, using form REV-423 (Specialty Taxes Estimated Payment Coupon), in the amount of $100,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Tax Paid	$	100,000.00
NIZ Portion	$	42,048.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 100,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 42,048.00 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Title Insurance Company Shares Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
TICO

Example Company, Inc. owns two Pennsylvania title insurance companies; one is located in the NIZ. The company paid $20,000 in title insurance company shares tax in 2026.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Work-sheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$	20,000.00
Times Tax Percentage (page APP)		0.420477
NIZ Portion	$	8,409.54

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 20,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 8,409.54 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

Net Income Tax - Mutual Thrift Institutions
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
NITM

Example Company, Inc. owns three savings banks in Pennsylvania; one is located within the NIZ. In 2026 they paid taxes on net income using form RCT-143 (Mutual Thrift Institutions Net Income Tax Report) in the amount of $50,000.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the NIZ but has another location, or has property, payroll or sales outside the NIZ, then the Supplemental Apportionment Worksheet (APP) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

Tax Paid	$ 50,000.00
Times Tax Percentage (page APP)	0.420477
NIZ Portion	$ 21,023.85

Total Tax Payments Made

All Pennsylvania Locations (Column A)

$ 50,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

NIZ Location (Column B)

$ 21,023.85 Total tax type identified above attributable to the location within the NIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

$ 0 Refunds granted for consolidated tax type identified above.

NIZ Location (Column B)

$ 0 Refunds granted for tax type identified above attributable to the location within the NIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the NIZ zone:

42.05 %.

Malt or Brewed Beverage Tax - Excise Tax and Sales Tax
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
MALT
EX+SLS

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the NIZ. In 2026 the company purchased 462 barrels of beer at a cost of $65,604.25; 275 barrels were for the NIZ location at a cost of $39,050.25.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE - Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

NOTE - See Excise Tax Volume tax rates below

Malt or Brewed Beverage Excise and Sales Tax

	NIZ
Barrels purchased for resale in the zone	275
Excise Tax on barrel	$ 2.48
Total Malt or Brewed Beverage Excise Tax	$ 682.00
Total cost of Malt or Brewed Beverages purchased for resale in the zone	$ 39,050.25
Sales Tax Paid (6%)	$ 2,343.02

Tax Type: Malt or Brewed Beverage Excise Tax

Volume Purchased for resale in the zone

275 Barrels

Excise Tax Paid for NIZ location

$ 682.00 Total tax type identified above attributable to the location within the NIZ.

Malt or Brewed Beverage Excise Tax Rates (by volume)	
1 Barrel	$ 2.48
1/2 Barrel	$ 1.24
50 Liter	$ 1.06
12 Gallon	$ 0.96
1/4 Barrel	$ 0.62
1/6 Barrel	$ 0.42
1/8 Barrel	$ 0.32
160 Ounce	$ 0.10
4 Liter	$ 0.09
1 Gallon	$ 0.08
2 Liter	$ 0.05
40 Ounce	$ 0.03
1 Quart	$ 0.02
25 Ounce	$ 0.02
1 Pint	$ 0.01
1/2 Pint	$ 0.0066

Tax Type: Malt or Brewed Beverage Sales Tax

Total cost of malt or brewed beverages purchased for resale in the zone

$ 39,050.25

Sales Tax Paid for malt or brewed beverages purchased for resale in the zone (NIZ location)

$ 2,343.02 Total tax type identified above attributable to the location within the NIZ.

Liquor/Wine Excise and Sales Taxes
2026
Example Company, Inc.
Tax Paid from 1/1/2026 to 12/31/2026

Example
LIQR

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the NIZ. In 2026 the company purchased $50,000 in liquor/wine from the PA Liquor Control Board for resale in their restaurants, $40,000 for the NIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE - Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

Total Tax attributable to Liquor/Wine Purchased for Resale in the Zone (Excise and Sales Tax)

Total cost of liquor and/or wine purchased for resale in the zone	$	40,000.00
Liquor/Wine Excise Tax (14.39%) included in purchase price	$	5,756.00
Liquor/Wine Sales Tax Paid (5.66% of purchase cost)	$	2,264.00
Total tax attributable to liquor and/or wine purchased for resale in the zone (excise plus sales tax)	$	8,020.00

Total cost of liquor and/or wine purchased for resale in the zone

$ 40,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

Liquor/Wine Excise Tax

$ 5,756.00 Total tax type identified above attributable to the location within the NIZ.

Liquor/Wine Sales Tax

$ 2,264.00 Total tax type identified above attributable to the location within the NIZ.

Total tax attributable to liquor and/or wine purchased for resale in the zone (NIZ location)= Excise + Sales Tax

$ 8,020.00

Local Employer Wage/Earned Income Tax Schedule
2026
Example Company, Inc.
Local Earned Income Tax Paid from 1/1/2026 to 12/31/2026

Example
EIT

Example Company, Inc. has an office in the City of Allentown located in the NIZ. They have four employees; two reside in Allentown and the other two reside in Hanover Township, Northampton County. In 2026 the company paid withholding taxes to the local tax collector in January (Q4-2025), April (Q1-2026), July (Q2-2026), and October (Q3-2026) that totaled $1,435 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Reside in Allentown	Gross Wages	Local Withholding	
Employee #1	y	$ 42,000.00	$ 420.00	**$760.00**
Employee #2	y	$ 34,000.00	$ 340.00	
Employee #3	n	$ 30,000.00	$ 450.00	**$675.00**
Employee #4	n	$ 15,000.00	$ 225.00	
		$ 121,000.00	$ 1,435.00	

Tax Report	COLUMN A Total Payments made for 2026: **Location(s) within NIZ**	COLUMN B Total Payments made for 2026: **Allentown Residents**	COLUMN C Total Payments made in 2026: **Non-Allentown Residents**	COLUMN D Refunds received in 2026: **Location(s) within NIZ**
Total	$ 1,435.00	$ 760.00	$ 675.00	-

Refunds are reported in Column D in the year that they were refunded.

Payments to Municipalities Other Than Allentown

Hanover Township, Northampton County	$ 675.00

Local Service Tax Schedule
2026
Example Company, Inc.
Local Services Tax Paid from 1/1/2026 to 12/31/2026

Example
LST

Example Company, Inc. has two offices in Allentown. One is in the NIZ and one is outside the NIZ. They have four employees, two work in the NIZ office location. In 2026 the company paid Local Services Tax to the local taxing authority in January (Q4-2025), April (Q1-2026), July (Q2-2026) and October (Q3-2026) that totaled $208 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that theyare paid, not when they are incurred.

	Employed in NIZ office	Gross Wages	LST Paid	
Employee #1	y	$ 42,000.00	$ 52.00	$104.00
Employee #2	y	$ 34,000.00	$ 52.00	
Employee #3	n	$ 30,000.00	$ 52.00	
Employee #4	n	$ 15,000.00	$ 52.00	
		$ 121,000.00	$ 208.00	

Tax Report	COLUMN A Total Payments made in 2026: **Local Service Taxes Allentown Consolidated**	COLUMN B Total Payments made in 2026: **Local Service Taxes Location(s) within NIZ**	COLUMN C Refunds received in 2026: **Local Service Taxes Allentown Consolidated**	COLUMN D Refunds received in 2026: **Local Service Taxes Location(s) within NIZ**
Total	$ 208.00	$ 104.00	-	-

Refunds are reported in Column C & D in the year that they were refunded.

Business Privilege Tax & Licensing Fee Schedule
2026
Example Company, Inc.
Business Privilege Tax & Licensing Fee Paid from 1/1/2026 to 12/31/2026

Example
BPT&BL

Example Company, Inc. has two retail stores in Allentown. One is in the NIZ and one is outside the NIZ. They had total sales of $600,000 for the year 2025. In 2026 the company filed their Business Privilege Tax form with the City of Allentown reporting their sales for 2025. They also paid their annual Licensing Fee of $35.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Business Privilege Taxes

	Sales	BPT Retail Tax Rate @ .15%	Total
Sales - NIZ Location	$ 400,000.00	0.0015	$ 600.00
Sales - Outside Location	$ 200,000.00	0.0015	$ 300.00
	$ 600,000.00		$ 900.00

Tax Report	COLUMN A Total Payments made in 2026: **Business Privilege Taxes Allentown Consolidated**	COLUMN B Total Payments made in 2026: **Business Privilege Taxes Location (s) within NIZ**	COLUMN C Refunds received in 2026: **Business Privilege Taxes Allentown Consolidated**	COLUMN D Refunds received in 2026: **Business Privilege Taxes Location(s) within NIZ**
Total	$ 900.00	$ 600.00	-	-

Refunds are reported in Column C & D in the year that they were refunded.

Business Privilege Licensing Fee

Total Allentown Business License Fee Paid in 2026: $_____35_____

Total Business Locations in the City of Allentown: _____2_____

BPT Rates:
Retail = 0.15%
Service = 0.30%
Rentals = 0.30%
Wholesale= 0.10%

Local Hotel Tax
2026
Example Company, Inc.
Hotel Tax Paid from 1/1/2026 to 12/31/2026

Example
HO

Example Company, Inc. has one hotel in Allentown which is in the NIZ. They paid $16,000 in 2026 on their NIZ Hotel Room Rental Tax returns (which are due monthly; cash basis =12 months of payments made in 2026).

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurr

Local Hotel Tax

	Taxable Revenues	Local Hotel Tax Rate @ 4%
NIZ Location	$ 400,000.00	$ 16,000.00

Tax Report	COLUMN A Total Payments made in 2026: **Local Hotel Tax Lehigh County Consolidated**	COLUMN B Total Payments made in 2026: **Local Hotel Tax Location (s) within NIZ**	COLUMN C Refunds received in 2026: **Local Hotel Tax Lehigh County Consolidated**	COLUMN D Refunds received in 2026: **Local Hotel Tax Location(s) within NIZ**
Total	$ 16,000.00	$ 16,000.00	-	-

Refunds are reported in Column C & D in the year that they were refunded.

Local Realty Transfer Tax
2026
Example Company, Inc.
Local Realty Transfer Tax Paid from 1/1/2026 to 12/31/2026

Example
RLTY

In 2026 Example Company, Inc. paid $25,000 in realty transfer taxes on two properties aquired in Pennsylvania. One property was located in the NIZ and one property was located in Harrisburg.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

Local Realty Transfer Tax

Tax Paid	$	25,000.00
NIZ Portion	$	10,512.00

Tax Report	COLUMN A Total Payments made in 2026: **Local Realty Transfer Tax** **Lehigh County Consolidated**	COLUMN B Total Payments made in 2026: **Local Realty Transfer Tax** **Location (s) within NIZ**	COLUMN C Refunds received in 2026: **Local Realty Transfer Tax** **Lehigh County Consolidated**	COLUMN D Refunds received in 2026: **Local Realty Transfer Tax** **Location(s) within NIZ**
Total	$ 10,512.00	$ 10,512.00	-	-

Refunds are reported in Column C & D in the year that they were refunded.

Allentown Neighborhood Improvement Zone
Frequently Asked Questions

FAQ

1 What is the NIZ?

The NIZ is the Neighborhood Improvement Zone that was created through State Legislation as a tool to provide for whole neighborhood revitalization.

2 What are the purpose and benefits of the NIZ?

The purpose of the NIZ is to create a redevelopment mechanism for a particular area in need of revitalization. NIZ benefits include:

- Helping businesses remain competitive or increases competitiveness
- Increased property values
- Businesses will benefit from the public improvements in the zone, including cleaner, safer areas as well as more parking and access to businesses.
- Businesses will benefit from the indirect impacts of increased visits to the businesses in the zone.
- Businesses will benefit from having there be a revitalized center where residents can live, work, play and shop which will attract a diverse population of new residents that can also be a source for the areas workforce needs and increased business traffic.

3 How is the NIZ funded?

The NIZ is funded by the ANIZDA Authority issuance of bonds for revitalization efforts and bond debt is repaid using State and Local NIZ taxes that are credited to the NIZ fund for repayment.

4 Who controls the NIZ?

The NIZ is managed by the ANIZDA Authority, which is an independent authority of the Commonwealth that was created to manage the revitalization efforts in the NIZ. It's comprised of a Board of Directors who makes all governance decisions.

5 How long will the NIZ last? Is there a time limit on the NIZ or will my business always be in the NIZ?

The NIZ legislation allows for the zone to be in existence for up to 30 years, or when the purpose of its creation is fulfilled or the bonds retired.

6 Why does Allentown need a NIZ?

Allentown needs a NIZ to provide for comprehensive and strategic revitalization of the downtown and waterfront areas with sufficient financial means to execute the revitalization.

7 How do I find out if my business is in the NIZ?

Contact the ANIZDA Compliance Liaison at 484-951-1289 and they can tell you if you are in the NIZ. Or, you can locate your business on the official NIZ map located at the following link:

https://allentownniz.com/wp-content/uploads/2017/08/NeighborhoodImprovementZone_rotated-web-2.pdf

Allentown Neighborhood Improvement Zone
Frequently Asked Questions

FAQ

8 Will being in the NIZ affect my businesses profits?

Not in a negative way though there are likely positive benefits to your business from being in the NIZ noted in FAQ number 2 above.

9 How will being in the NIZ affect my employees?

The NIZ will not affect your employees. Any requirements your employees had prior to NIZ creation will not be affected by the NIZ.

10 My organization would like someone to speak with us about the NIZ. Is that possible?

Absolutely. Please contact the NIZ Compliance Liaison, Deana Zosky of FourScore LLC, at 484-951-1289 or email allentownnizcompliance@four-score.com to schedule a meeting.

11 What does it mean to be in the NIZ and what does it mean to me and my business?

Being a business in the NIZ means that your businesses will reap the benefits of the areas revitalization improvements in various forms, such as increased property values, improved public improvements, increased sales traffic as revitalization takes place, and the ability to apply to ANIZDA for funding for additional projects should your business wish to expand.

12 Where can I download the PA Department of Revenue State NIZ Report?

The NIZ Report electronic filing and instructions can be found at:
www.eservices.revenue.pa.gov/NIZCRIZ/

Allentown Neighborhood Improvement Zone
Frequently Asked Questions

FAQ

13 What do I have to report, by when, and why?

Business owners within the NIZ will not incur any additional taxes as a result of the NIZ. However, under the NIZ law, you are required to report the taxes your business already pays and reports to state and local agencies. ***Please begin completing your NIZ reporting forms well in advance of the deadline, January 31, 2027.***

1

Form Name	See Example
Supplemental Apportionment Worksheet, if applicable	APP
Corporate Net Income Tax	CNI
Bank Shares Tax	BNK
Gross Premiums Tax	GROP
Sales, Use & Hotel Occupancy Tax	SU & HO
Employer Witholding Tax	EWH
Employer Witholding Tax - NIZ Project	EWH-NIZ Project
Gross Receipts Tax - Electric Company	GRT-E
Gross Receipts Tax - Telecommunications Company	GRT-TEL
Gross Receipts Tax - Transportation Company	GRT-TRN
Gross Receipts Tax - Private Bankers	GRT-PB
Gross Receipts Tax - Managed Care Organization	GRT-MCO
Gross Receipts Tax - Mutual Thrift Institutions	GRT-MTI
Unemployment Compensation	UC
Unemployment Compensation - NIZ Project	UC-NIZ Project
Realty Transfer Tax	RLTY
Cigarette Tax	CIG
Tobacco Products Tax	TP
Vehicle Rental Tax/Public Transportation Assistance	VRNT
Vehicle Lease Tax/Public Transportation Assistance	VLES
Personal Income Tax - Passthrough	PIT
Personal Income Tax - Passthrough - NIZ Project	PIT-NIZ Project
Malt Beverage Tax	MALT

Form Name	See Example
Contractor Sales & Use Tax	C-SU
PA Sales or Use Tax Paid on the Purchase of Tangible Personal Property or Services	TPP
Public Utility Realty Tax	PUR
Title Insurance Company Shares Tax	TICO
Net Income Tax - Mutual Thrift Institutions	NITM
Malt or Brewed Beverage Tax - Excise and Sales Tax	MALT-EX+SLS
Liquor/Wine Excise and Sales Tax	LIQR

Any new tax enacted by the Commonwealth subsequent to creation of NIZ on 6/28/11.	
Any tax imposed by the Commonwealth or local municipality, except real estate taxes, for activity within the neighborhood improvement zone or directly or indirectly on any sale or purchase of goods or services where the point of sale or purchase is within the neighborhood improvement zone.	

1

Form Name	See Example
Local Employer Wage/Earned Income Tax Schedule	EIT
Local Service Tax Schedule	LST
Business Privilege Tax & Licensing Fee Schedule	BPT&BL
Local Hotel Tax	HO
Local Realty Transfer Tax	RLTY

State Taxes (PA Department of Revenue) Local Taxes

14 How does my procedure for paying each of the taxes change?

It doesn't. In addition to your normal process, you must complete the State and Local NIZ tax reporting forms.

15 Is there online information about the procedures to follow?

State website to access online filing and instructions:
www.eservices.revenue.pa.gov/NIZCRIZ/

Local website to access online filing and instructions:
https://nizfiling.allentownpa.gov/

Allentown Neighborhood Improvement Zone Development Authority website to access reporting materials:
www.allentownniz.com/2026postcard
www.allentownniz.com/2026reportingpacket

16 Do the rates for any of my taxes changes as a result of the NIZ?

No. There are no additional taxes as a result of NIZ creation. There is simply an additional reporting requirement where businesses must file State and Local NIZ forms to be received on or before January 31, 2027 for the calendar year ending December 31, 2026 (January 1, 2026 through December 31, 2026).

Tax rates won't change, nor are any new taxes implemented as a result of the NIZ. But if the project is successful, businesses most likely will pay more taxes on higher sales, income, etc.

17 Will this mean I need to do more accounting?

No. Your business will just need to use your existing information to report on the State and Local NIZ tax reporting forms.

18 If my organization is a non-profit, do I have to report?

Yes. Non-profit organizations are required to report. Only government instrumentalities are exempt from reporting. All other entities are required to report.

19 If I am a business working on a NIZ project, do I have to report?

Yes. All Contractors (including professional service firms) working on a NIZ project regardless of where they are working on the project, must report all state and local cash basis tax payments (less cash basis refund received) for those projects for taxes listed on the State NIZ Zone Program Annual Tax Report and on the City of Allentown NIZ Program Local Tax Report.

20 If I am a PPL Center arena business or a business involved in arena activity or event, or have participated as a supporting business in the arena, do I have to report?

Yes. Any entity doing business related to the arena (regardless of length of engagement) must report the cash basis tax payments related to that activity. See page 9 for requirements.