

Allentown
Neighborhood Improvement Zone (NIZ)
2013 Business Information Packet
For Calendar Year Reporting January 1 - December 31, 2013
Due on or before January 30, 2014

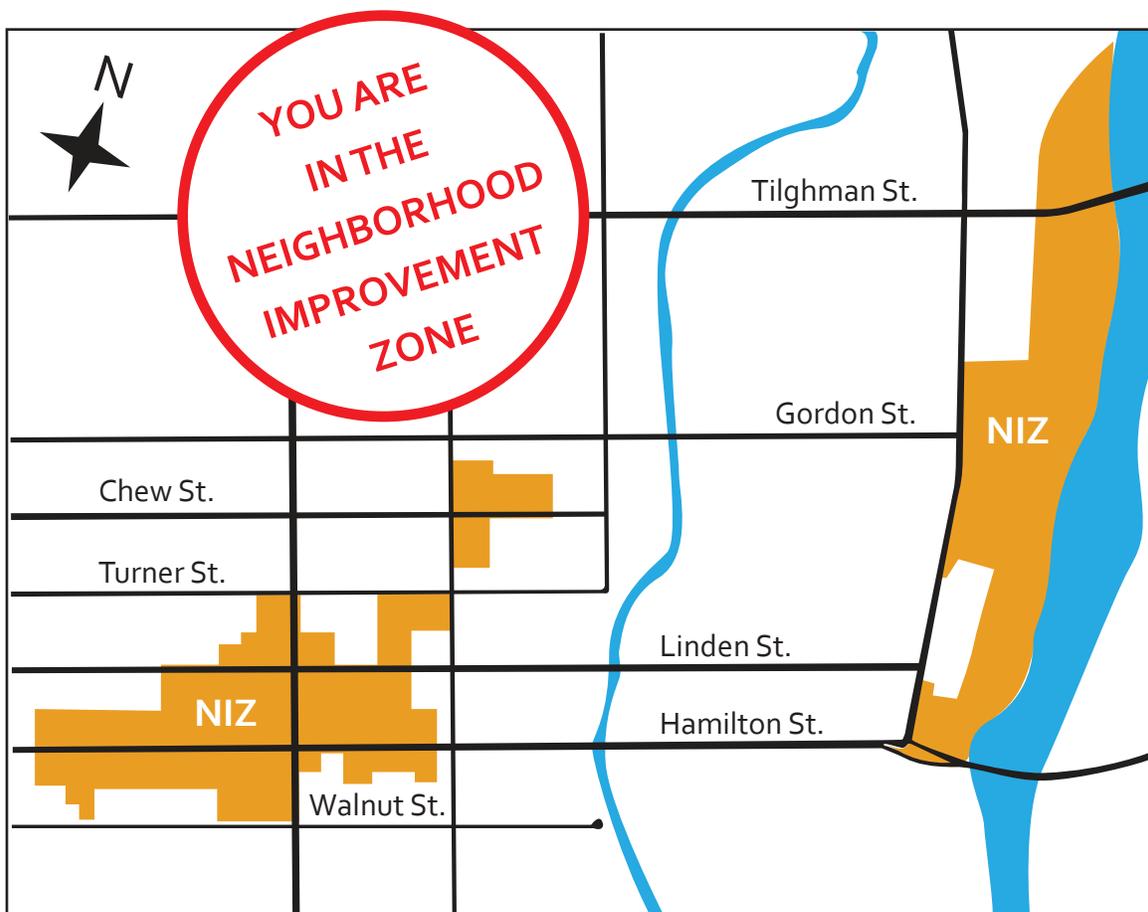


What is the Neighborhood Improvement Zone (NIZ)?

Created by a state law in 2011, 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).



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 will be 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 & streetscapes
- 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 will be a destination city for commerce, entertainment, culture and more!

NIZ Reporting - what do I have to do, 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.

WHAT

Reporting is on a **CASH BASIS**...meaning, you report based on what your business has *actually paid* from January 1, 2013 through December 31, 2013. You must complete and file all forms for 2013 to be received by the Pennsylvania Department of Revenue (DOR) and the City of Allentown (COA) on or before **January 30, 2014**. *Please begin reporting efforts well before the deadline noted above.*

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 Supplemental Apportionment Worksheet, if applicable
- 2 NIZ Zone Program Tax Report
- 3 Construction Contractor Tax Report, if applicable

** Please note that these are separate reports and report totals should not be combined.*

Please visit the State's website to download forms and instructions: <http://www.revenue.state.pa.us/NIZ>

For information on how to register to do business in Pennsylvania, visit the Department of Revenue website: http://www.revenue.state.pa.us/portal/server.pt/document/630164/rev-588_pdf

City of Allentown Forms:

- 1 NIZ Program Local Tax Report

Please visit the City of Allentown's website to download forms and instructions:

<http://www.allentownpa.gov/Government/DepartmentsBureaus/FinanceDepartment/FinanceNIZInformation/tabid/411/Default.aspx>

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 | PAP1 |

| 2 | Form Name | See Example |
|---|--|--------------------|
| | NIZ Program Annual Tax Report | P1 |
| | Employer Withholding Tax Schedule | P2 |
| | Sales, Use & Hotel Occupancy Tax Schedule | P3A & P3B |
| | Corporate Net Income Tax Schedule | P4 |
| | Capital Stock/Foreign Franchise Tax Schedule | P5 |
| | Miscellaneous Schedule - Malt Beverage Tax | P6A-Misc. Schedule |
| | Miscellaneous Schedule - Liquor Tax | P6B-Misc. Schedule |
| | Miscellaneous Schedule - Taxes Imposed on Passthrough Income | P6C-Misc. Schedule |
| | Miscellaneous Schedule - Bank Shares Tax | P6D-Misc. Schedule |
| | Miscellaneous Schedule - Cigarette Use/Excise Tax | P6E-Misc. Schedule |
| | Miscellaneous Schedule - Corporate Loans Tax | P6F-Misc. Schedule |
| | Miscellaneous Schedule - Public Utility Realty Tax | P6G-Misc. Schedule |
| | Miscellaneous Schedule - Realty Transfer Tax | P6H-Misc. Schedule |
| | Miscellaneous Schedule - Title Insurance Company Shares Tax | P6I-Misc. Schedule |
| | Miscellaneous Schedule - Gross Premiums Tax | P6J-Misc. Schedule |
| | Miscellaneous Schedule - Gross Receipts Tax - Electric Company | P6K-Misc. Schedule |

| Form Name | See Example |
|--|--------------------|
| Miscellaneous Schedule - Gross Receipts Tax - Telecommunications Company | P6L-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Transportation Company | P6M-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Private Bankers | P6N-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Managed Care Organization | P6O-Misc. Schedule |
| Miscellaneous Schedule - Net Income Tax - Mutual Thrift Institutions | P6P-Misc. Schedule |
| NIZ Tax Remittance Summary | P8 |

| 3 | Form Name | See Example |
|---|---|--------------|
| | Construction Contractor Tax Report, if applicable | P7A thru P7D |

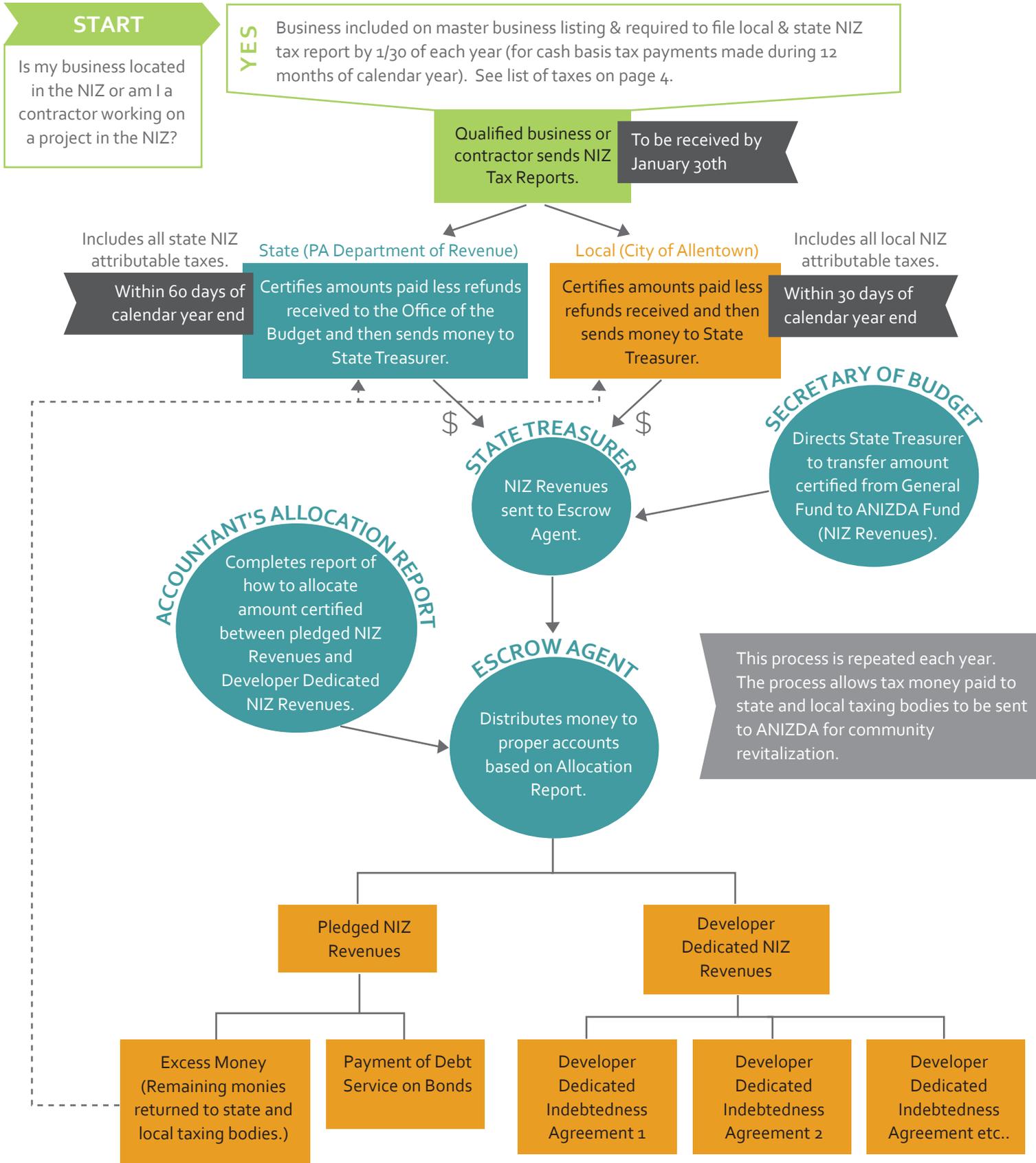
| | | |
|--|--|--|
| Any new tax enacted by the Commonwealth subsequent to creation of NIZ on 6/28/11. | | |
| Any tax imposed by the Commonwealth or local municipality, except real estate taxes, for activity within the neighborhood improvement zone or directly or indirectly on any sale or purchase of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

| 1 | Form Name | See Example |
|---|---|-------------|
| | NIZ Program Annual Tax Report | A1 |
| | Local Employer Wage/Earned Income Tax Schedule | A2 |
| | Local Service Tax Schedule | A3 |
| | Business Privilege Tax & Licensing Fee Schedule | A4 |
| | NIZ Tax Remittance Summary | A5 |

State Taxes (PA Department of Revenue)

Local Taxes (City of Allentown)

How does the NIZ reporting process work?



Annual NIZ Reporting and Certification Process

START

Is my business located in the NIZ or is my business working on a project in the NIZ?

YES NIZ business or business working in the NIZ is included on master business listing & required to file local & state NIZ tax report by 1/30 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 30th

BUSINESSES: Please maintain evidence of timely filing.

REPORTING

If NIZ business (who is NIZ business only and not working on a project in the NIZ), you must complete:

- STATE**
 - 2 State NIZ Program Annual Tax Report, and consider whether to complete State Supplemental Apportionment Worksheet (if applicable) and send to Department of Revenue (address on tax forms).
 - 1 Local NIZ Annual Tax Report and send to City of Allentown (address on tax form).

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

- STATE**
 - 2 State NIZ Program Annual Tax Report,
 - 3 State NIZ Contractor Tax Report (for project work for all projects worked on in the NIZ),
 - 1 and consider whether to complete State Supplemental Apportionment Worksheet (if applicable) and send to Department of Revenue (address on tax forms).
- LOCAL**
 - 1 Local NIZ Annual Tax Report and send to City of Allentown (address on tax form).

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**
 - 3 State NIZ Contractor Tax Report (for project(s) work for all projects worked on in the NIZ / must provide project(s) addresses) and send to Department of Revenue (address on tax form).
 - 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 (address on tax form).

Includes all state NIZ attributable taxes.

State (PA Department of Revenue)

Within 60 days of calendar year end

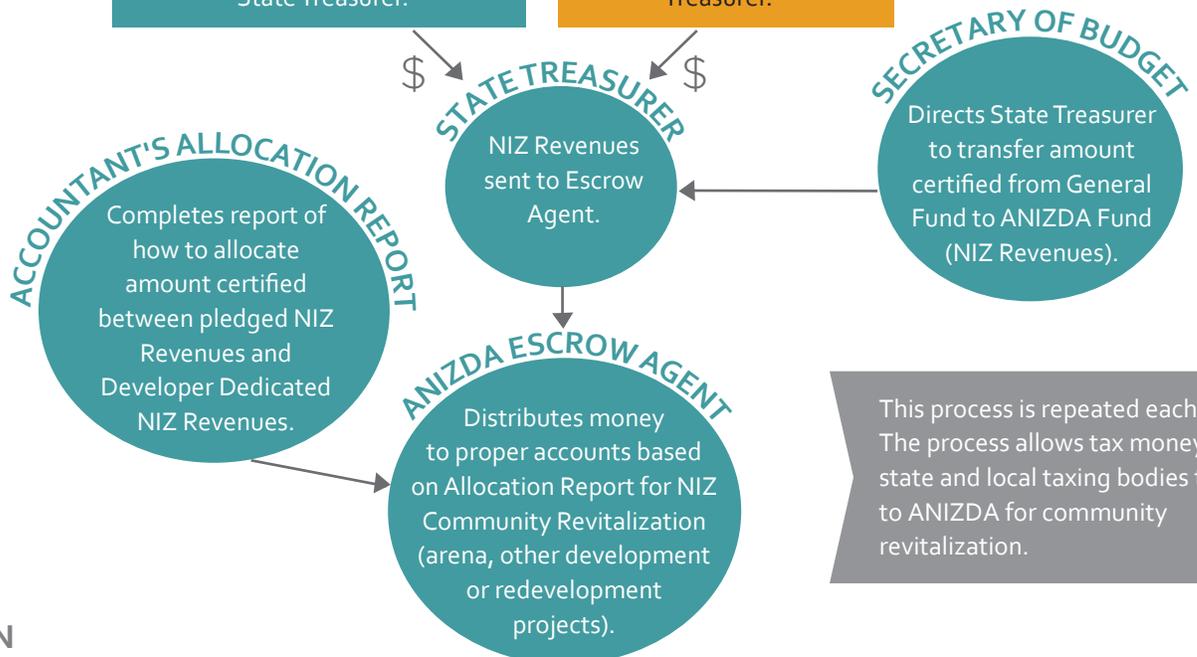
Certifies amounts paid less refunds received to the Office of the Budget and then sends money to State Treasurer.

Local (City of Allentown)

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

Includes all local NIZ attributable taxes.

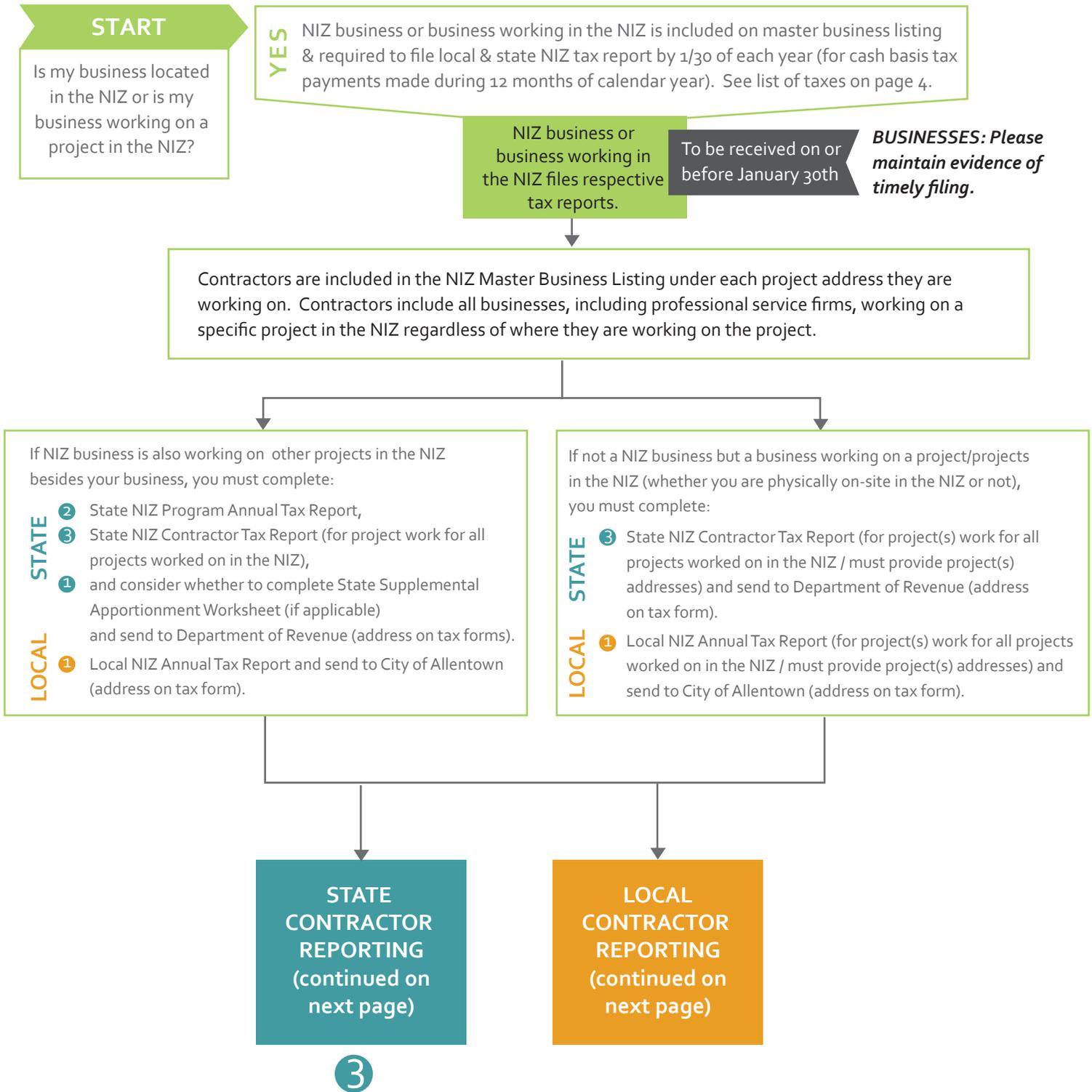
Within 30 days of calendar year end



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.

CERTIFICATION

Annual NIZ Contractor Reporting



Annual NIZ Contractor Reporting (continued)

3 STATE CONTRACTOR REPORTING

For each project, the Contractor business must report to the State Department of Revenue (Construction Contractor Tax Report) the full listing of all NIZ project addresses along with project specific cash basis taxes paid (less cash basis refunds received) for Sales and Use taxes on Purchases (Evidence of Construction Contracts and Tax Payments – Example P7B) and Payroll taxes paid on wages or Personal Income Tax (PIT) paid on passthrough income for partners (PA Employer Withholding Tax Schedule for Contractors – Example P7C). The Summary of all cash basis taxes paid (less cash basis refunds received) for all projects for Wages and passthrough taxes and Sales and Use taxes are summarized into a total amount of cash basis state tax payments remitted to DOR by the contractor related to NIZ projects is reported on last page of report (Example P7D).

EXAMPLE

ABC Company Inc.

| Example P7A | Example P7B | Example P7C | Example P7D |
|--|---|---|---|
| Include all project addresses | Sales & use taxes on project | Wage or passthrough tax on project | Line B = all taxes on total of all projects |
| 701 Hamilton St. 702 Hamilton St. 401 Chew St. 140 N. 7th St. | Follow detailed example for project address | Follow detailed example for project address | |

Send to: Pennsylvania Department of Revenue
Attention: Economic Development Coordinator
1133 Strawberry Square
Harrisburg, PA 17128-1100

LOCAL CONTRACTOR REPORTING

For each project, the Contractor business must report to the City of Allentown Office of Finance on the City of Allentown 2013 NIZ Program Local Tax Report the full listing of all NIZ project addresses along with 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.

EXAMPLE

ABC Company Inc.

| Example A1 | Example A2 | Example A3 | Example A4 | Example A5 |
|--|---|---|---|------------------------|
| Include all project addresses | EIT on project | LST on project | BPT & BL on project | Total for all projects |
| 701 Hamilton St. 702 Hamilton St. 401 Chew St. 140 N. 7th St. | Follow detailed example for project address | Follow detailed example for project address | Follow detailed example for project address | |

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

TAX KEY

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

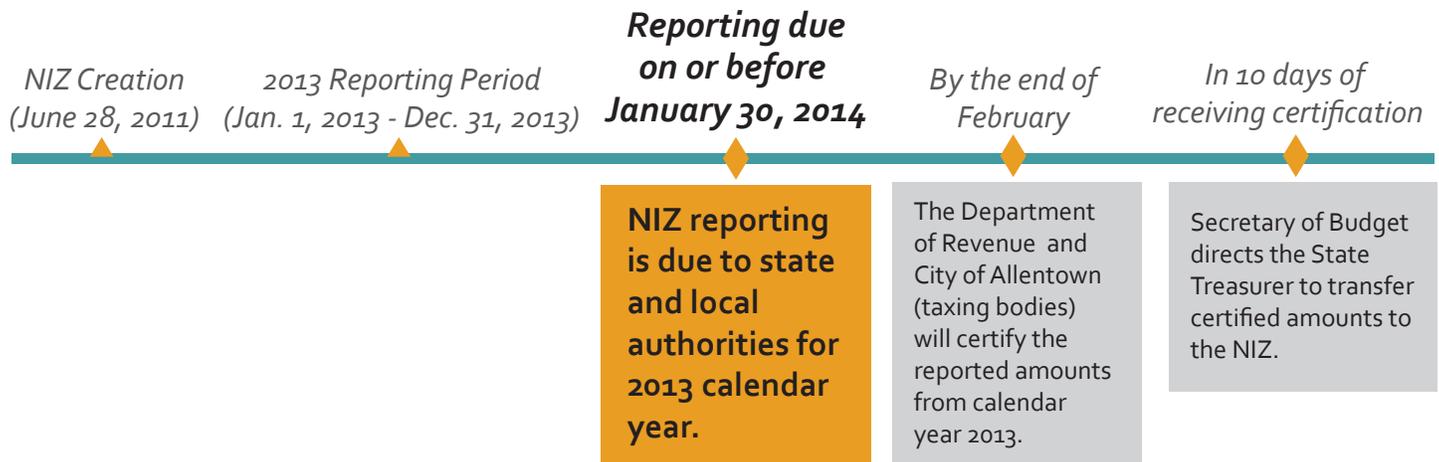
Out-of-City contractors & subcontractors

- 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

WHEN

Must be received on or before January 30, 2014 for the calendar year ended December 31, 2013 (January 1, 2013 through December 31, 2013). **Filings received after January 30, 2014 will be assessed a penalty on all state taxes so please don't delay. Please maintain evidence of timeline filing.**



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 Business Liaison, at 610-625-1190 or email dzosky@compasspt.com for questions about reporting.
- Contact our tax hotline at 610-625-1198 or niz@concannonmiller.com where a tax specialist can answer your questions. Please leave a message if you don't reach us directly and a specialist will respond within 24 hours with help.
- Questions on tax examples should be directed to Concannon Miller at 610-625-1198 or niz@concannonmiller.com.

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
2013
Example Company, Inc.

Example
PAP1

| | | | | |
|-------------------------------|--|--------------|---|---------------|
| A. Property Factor | *Average Property In NIZ | 3,000,000 | = | 0.300000 |
| | *Average PA Property | 10,000,000 | | |
| B. Payroll Factor | Payroll In NIZ | 760,000 | = | 0.628099 |
| | PA Payroll | 1,210,000 | | |
| C. Sales Factor | Sales In NIZ | 2,000,000 | = | 0.333333 |
| | PA Sales | 6,000,000 | | |
| 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

NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM ANNUAL REPORT

Please type or print in black ink.

1. Business Information

Calendar Year: 2013

Legal Name: Example Company, Inc.

Doing Business As (DBA)/Trade Name: n/a

Address(es) within NIZ: 701 Hamilton St. City: Allentown State: PA ZIP Code: 18101

Date business commenced operations in the NIZ: 1/1/2000

Address(es) within NIZ: n/a City: n/a State: n/a ZIP Code: n/a

Date business commenced operations in the NIZ: n/a

(If more than two business locations are within the NIZ, please identify additional locations on a separate sheet.)

2. Business Tax Account Information

Federal Employer Identification Number:
99-9999999

PA Sales/Use Tax License Number:
99-999 999

PA Employer Withholding Account Number:
999 9999

PA Corporate Tax Account Number:
9999-123

PA Contractor's Registration Number:
PA 999999

Specific Tax Account/Number for NIZ Tax Type:

Specific NIZ Tax Type (name of tax type):

(please list all on separate sheet of paper if more than one)

3. Contact Information

All questions concerning this report should be directed to the following contacts:

Name: Tony Example Title: President

Telephone: 610-555-1234 Email Address: texample@msn.com

Name: n/a Title: n/a

Telephone: n/a Email Address: n/a

4. Business Information

How many locations does the company operate within Pennsylvania, outside of the NIZ? 2 in PA; 1 outside NIZ

How many employees are working within the NIZ: 2

Did the business create new jobs within the NIZ during the calendar year? Yes No

Total number of new jobs created: n/a

If the business expanded operations within the NIZ, what was the private investment amount? n/a

**PA Employer Withholding Tax Schedule
2013
Example Company, Inc.
Payroll Taxes Paid from 1/1/2013 to 12/31/2013**

**Example
P2**

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 2013 the company paid withholding taxes to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January, April, July and October that totaled \$37,147 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 | 420,000 | 12,894 | } \$23,332 |
| Employee #2 | y | 340,000 | 10,438 | |
| Employee #3 | n | 300,000 | 9,210 | |
| Employee #4 | n | 150,000 | 4,605 | |
| | | 1,210,000 | 37,147 | |
| | | <u>Tax Payments</u> | | |
| A) All Pennsylvania Locations | | \$ 37,147 | ← Total tax remitted in the form of a payment, received by the department for consolidated employer withholding. | |
| B) NIZ Location | | \$ 23,332 | ← Total employer withholding attributable to the location within the NIZ. | |

Tax Refunds

C) All Pennsylvania Locations
\$ 0 Refunds granted to the Consolidated Employer Withholding Account.

D) NIZ Location
\$ 0 Refunds granted attributable to the location within the NIZ for employer withholding.

Tax Payment Apportionment Factor

Please provide the percentage of employer withholding attributable to the location within the NIZ:
62.81 %

**PA Sales, Use & Hotel Occupancy Tax Schedule
2013**

Example
P3A

Example Company, Inc.

Sales & Use Taxes Paid from 1/1/2013 to 12/31/2013

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.

The company also purchased furniture from New Jersey for use in their NIZ store in the amount of \$6,000.

The vendor did not charge sales tax on the invoice for the purchase.

In 2013 the company paid sales & use tax to the PA Dept. of Revenue, using Form PA-3 (Sales, Use & Hotel Occupancy Tax Return), in January, April, July and October that totaled \$360,360 for the year.

In February of 2013, they received a refund in the amount of \$250 for overpayment of sales tax in the 4th quarter of 2012.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | <u>Store Sales</u> | <u>Purchase Subject to Use Tax @ 6%</u> | <u>Sales/Use Tax Remitted @ 6%</u> | <u>Refund</u> |
|----------------------------------|------------------------|---|--|-----------------|
| Total Sales Tax Paid | 6,000,000 | | 360,000 | 250 |
| Total Use Tax Paid | - | 6,000 | 360 | - |
| | 6,000,000 | 6,000 | 360,360 | 250 |
| Times Tax Percentage (page PAP1) | | | <u>0.420477</u> | <u>0.420477</u> |
| NIZ Portion | | | 151,523 | 105 |

Tax Payments

A) All Pennsylvania Locations

\$ 360,360

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

B) NIZ Location

\$ 151,523

← Total sales, use and hotel occupancy tax attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 250

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

D) NIZ Location

\$ 105

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

Tax Payment Apportionment Factor

Please provide the percentage of sales, use and hotel occupancy taxes attributable to the location within the NIZ:

42.05 %.

**PA Sales, Use & Hotel Occupancy Tax Schedule
2013**
Example Company, Inc.
Hotel Occupancy Taxes Paid from 1/1/2013 to 12/31/2013

Example
P3B

Example Company, Inc., is a hotel operator and owns several hotels located throughout Pennsylvania. The Company has one hotel located within the NIZ. In 2013 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).

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | <u>Hotel Occupancy Remitted @ 6%</u> |
|--------------------------------------|--|--|
| Total Hotel Occupancy Tax Paid | | 60,000 |
| Times Tax Percentage (page PAP1) | | 0.420477 |
| NIZ Portion | | 25,229 |
| Tax Payments | | |
| A) All Pennsylvania Locations | ← | |
| \$ <u>60,000</u> | Total tax remitted in the form of a payment, received by the department for consolidated sales, use & hotel occupancy. | |
| B) NIZ Location | ← | |
| \$ <u>25,229</u> | Total sales, use and hotel occupancy tax attributable to the location within the NIZ. | |
| Tax Refunds | | |
| C) All Pennsylvania Locations | | |
| \$ <u>0</u> | Refunds granted to the consolidated sales, use and hotel occupancy tax account. | |
| D) NIZ Location | | |
| \$ <u>0</u> | Refunds granted attributable to the location within the NIZ for sales, use and hotel occupancy taxes. | |

Tax Payment Apportionment Factor

Please provide the percentage of sales, use and hotel occupancy taxes attributable to the location within the NIZ:
42.05 %.

**PA Corporate Net Income Tax Schedule
2013
Example Company, Inc.
Corporate Net Income Taxes Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. has several locations within Pennsylvania; two are in the NIZ. In March 2013 they paid \$5,000 of Corporate Net Income Tax with their 2012 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Paid with tax return | 5,000 | |
| Quarterly estimated payments | 60,000 | |
| Total Corporate Income Tax Paid | 65,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 27,331 | |

Tax Payments

A) All Pennsylvania Locations
 \$ 65,000 Total tax remitted in the form of a payment, received by the department for consolidated corporate net income tax.

B) NIZ Location
 \$ 27,331 Total Corporate Net Income Tax attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for Corporate Net Income Tax.

D) NIZ Location
 \$ 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 %.

**PA Capital Stock/Foreign Franchise Tax Schedule
2013**

Example
P5

**Example Company, Inc.
Capital Stock Taxes Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. has several locations within Pennsylvania; two are in the NIZ. In March 2013 they paid \$500 of Capital Stock Tax with their 2012 tax return. They also paid quarterly Capital Stock Tax estimated payments in the amount of \$2,000 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | |
|----------------------------------|----------|
| Due with tax return | 500 |
| Quarterly estimated payments | 2,000 |
| Total Corporate Income Tax Paid | 2,500 |
| Times Tax Percentage (page PAP1) | 0.420477 |
| NIZ Portion | 1,051 |

Tax Payments

A) All Pennsylvania Locations

\$ 2,500

Total tax remitted in the form of a payment, received by the department for consolidated capital stock/foreign franchise tax.

B) NIZ Location

\$ 1,051

Total capital stock/foreign franchise tax attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0

Refunds granted for capital stock/franchise tax.

D) NIZ Location

\$ 0

Refunds granted attributable to the location within the NIZ for capital stock/foreign franchise tax.

Tax Payment Apportionment Factor

Please provide the percentage of capital stock/foreign franchise tax attributable to the location within the NIZ:

42.05 %.

**PA Miscellaneous Tax Schedule
Malt Beverage Tax
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example
P6A

Example Company, Inc. owns two breweries in Pennsylvania; one is located in the NIZ. In 2013 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.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 3,100 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 1,303 | |

Tax Type: Malt Beverage Tax

Tax Payments

A) All Pennsylvania Locations

\$ 3,100 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 1,303 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
Liquor Tax
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

**Example
P6B**

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the NIZ. In 2013 the company purchased \$50,000 in liquor from the PA Liquor Control Board for resale in their restaurants. The restaurants paid a total of \$9,000 in liquor tax on the purchases.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 9,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 3,784 | |

Tax Type: Liquor Tax

Tax Payments

A) All Pennsylvania Locations

\$ 9,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 3,784 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
Taxes Imposed on Passthrough Entity Income
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example
P6C

Example Company, Inc. is a Pennsylvania Passthrough Entity with one shareholder. For the year 2013, the entity reported \$500,000 in net income. No PA individual income tax withholding was reported by the entity. In March of 2013 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:

- 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.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 15,350 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 6,454 | |

Tax Type: Passthrough Entity

Tax Payments

A) All Pennsylvania Locations
 \$ 15,350 Total tax remitted in the form of a payment for consolidated tax type identified above.

B) NIZ Location
 \$ 6,454 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
Bank Shares Tax
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

**Example
P6D**

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 2013 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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 25,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 10,512 | |

Tax Type: Bank Shares Tax

Tax Payments

A) All Pennsylvania Locations
 \$ 25,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location
 \$ 10,512 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
Cigarette Use/Excise Tax
2013**

Example
P6E

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. is a cigarette stamping agent in Pennsylvania and is located in the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 100,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 42,048 | |

Tax Type: Cigarette Use/Excise Tax

Tax Payments

A) All Pennsylvania Locations

\$ 100,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 42,048 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
Corporate Loans Tax
2013
Example Company, Inc.
Corporate Loans Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. is a Pennsylvania S Corporation with one shareholder.
The company has an outstanding loan to its shareholder and pays a Corporate Loans Tax on Form PA RCT-101 (Corporate Tax Report). In March of 2013 the company paid a corporate loans tax of \$380 with their return.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 380 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 160 | |

Tax Type: Corporate Loans Tax

Tax Payments

A) All Pennsylvania Locations

\$ 380 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 160 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
Public Utility Realty Tax
2013**

Example
P6G

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

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 2013 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.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 100,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 42,048 | |

Tax Type: Public Utility Realty Tax

Tax Payments

A) All Pennsylvania Locations
 \$ 100,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location
 \$ 42,048 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
 Realty Transfer Tax
 2013
 Example Company, Inc.
 Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example
P6H

In 2013 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.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 25,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 10,512 | |

Tax Type: Realty Transfer Tax

Tax Payments

A) All Pennsylvania Locations
 \$ 25,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location
 \$ 10,512 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
Title Insurance Company Shares Tax
2013**

Example
P6I

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

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 2013.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 20,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 8,410 | |

Tax Type: Title Insurance Company Share Tax

Tax Payments

A) All Pennsylvania Locations

\$ 20,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 8,410 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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 Premiums Tax
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example
P6J

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 2013.

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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 20,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 8,410 | |

Tax Type: Gross Premiums Tax

Tax Payments

A) All Pennsylvania Locations

\$ 20,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 8,410 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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 - Electric Company
2013**

Example
P6K

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. owns two electric companies that provides electricity to customers in Pennsylvania. One company is located within the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 190,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 79,891 | |

Tax Type: Gross Receipts Tax-Electric

Tax Payments

A) All Pennsylvania Locations

\$ 190,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 79,891 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example
P6L

Example Company, Inc. owns two telecommunications companies in Pennsylvania; one is located in the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 50,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 21,024 | |

Tax Type: Gross Receipts Tax-Telecommunications

Tax Payments

A) All Pennsylvania Locations
 \$ 50,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location
 \$ 21,024 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
2013
Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

**Example
P6M**

Example Company, Inc. owns several transportation companies in Pennsylvania; two are located within the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 50,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 21,024 | |

Tax Type: Gross Receipts Tax-Transportation

Tax Payments

A) All Pennsylvania Locations ←
 \$ 50,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location ←
 \$ 21,024 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
 \$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
 \$ 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
2013**

Example
P6N

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. owns three private banks in Pennsylvania; one is located within the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 50,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 21,024 | |

Tax Type: Gross Receipts Tax-Private Bankers

Tax Payments

A) All Pennsylvania Locations
\$ 50,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location
\$ 21,024 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations
\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location
\$ 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
2013**

Example
P60

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. owns several managed care organizations in Pennsylvania; two are located within the NIZ. In 2013 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 Worksheet (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|----------|--|
| Tax Paid | 10,000 | |
| Times Tax Percentage (page PAP1) | 0.420477 | |
| NIZ Portion | 4,205 | |

Tax Type: Gross Receipts Tax-Managed Care Organization

Tax Payments

A) All Pennsylvania Locations

\$ 10,000 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 4,205 Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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
Net Income Tax - Mutual Thrift Institutions
2013**

**Example Company, Inc.
Miscellaneous Tax Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. owns three savings banks in Pennsylvania; one is located within the NIZ. In 2013 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 (PAP1) must be completed to calculate the amount reporting in Line B and D (NIZ Location).

| | | |
|----------------------------------|-----------------|--|
| Tax Paid | 50,000 | |
| Times Tax Percentage (page PAP1) | <u>0.420477</u> | |
| NIZ Portion | 21,024 | |

Tax Type: Net Income Tax - Mutual Thrift Institutions

Tax Payments

A) All Pennsylvania Locations

\$ 50,000 ← Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

B) NIZ Location

\$ 21,024 ← Total tax type identified above attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0 Refunds granted for consolidated tax type identified above.

D) NIZ Location

\$ 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 %.

TAX REMITTANCE SUMMARY

Add all Line B totals from each tax schedule to arrive at the sum of state tax payments remitted to Pennsylvania by the business within the NIZ, and enter the figure below:

\$ 530,299

Add all Line D totals from each tax schedule to arrive at the sum of state taxes refunded to the business within the NIZ, and enter the figure below:

\$ 105

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.”

Signature of authorized taxpayer: _____

Print/Type preparer’s name: John Accountant, CPA

Preparer’s signature if different than the taxpayer: _____

Date of Submission: 1/25/2014

Do you want to allow another person to discuss this report with the department? Yes No

Designee’s name: John Accountant, CPA

Phone number 610-555-6789

Failure to file a complete report on a timely basis will result in the imposition of a penalty of 10 percent of all state taxes payable by the business for activities in the NIZ during the previous calendar year.



**NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM
CONSTRUCTION CONTRACTOR TAX REPORT**

**Example
P7A**

Please type or print in black ink.

1. Business Information

Calendar Year: 2013

Legal Name: Example Company, Inc.

Doing Business As (DBA)/Trade Name: n/a

Job Site(s) within NIZ: 701 Hamilton St. (Arena) City: Allentown State: PA ZIP Code: 18101

Please identify additional locations on a separate sheet.

2. Business Tax Account Information

Federal Employer Identification Number:
99-9999999

PA Sales/Use Tax License Number:
99-999 999

PA Employer Withholding Account Number:
999 9999

PA Contractor's Registration Number:
PA 999999

3. Contact Information

All questions concerning this report should be directed to the following contacts:

Name: Tony Example Title: President

Telephone: 610-555-1234 Email Address: texample@msn.com

CONSTRUCTION SCHEDULE

This schedule is for construction contractors performing construction services as a construction contractor, directly related to the improvement, development or construction of the neighborhood improvement zone.

Tax Payments

B) Sales and Use Tax Payments for Construction

\$ 150,000 Total sales and use tax paid for construction costs and materials related to the improvement, development or construction of the NIZ remitted in the form of a payment on an invoice to a vendor or supplier.

Tax Refunds

C) Sales and Use Tax Refunds for Construction

\$ 0 Total refunds granted for sales and use tax paid by a construction contractor related to the improvement, development or construction of the NIZ.

***See flowchart on Annual NIZ Contractor Reporting in NIZ Business Information Packet for more information.**

**Construction Contractor Tax Report
PA Employer Withholding Tax (or PIT) Schedule for Contractors
2013**

Example
P7C

**Example Company, Inc.
Payroll Taxes Paid from 1/1/2013 to 12/31/2013**

Example Company, Inc. is a construction contractor with offices in Pennsylvania. They have two employees and one shareholder working on a NIZ project. In 2013 the company paid taxes to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January, April, July and October, and shareholder paid PIT; the total of both is \$37,147 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.

| | Gross Wages (Employee) or PIT (Shareholder) for Pennsylvania | Tax @ 3.07% | Gross Wages (Employee) or PIT (Shareholder) for NIZ projects | Tax @ 3.07% |
|----------------|--|----------------|--|----------------|
| Employee #1 | 420,000 | 12,894 | 105,000 | 3,224 |
| Employee #2 | 340,000 | 10,438 | 85,000 | 2,610 |
| Shareholder #1 | 450,000 | 13,815 | 112,500 | 3,454 |
| | 1,210,000 | 37,147 | 302,500 | 9,288 |

Tax Payments

A) All Pennsylvania Locations

\$ 37,147

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

B) NIZ Location

\$ 9,288

Total employer withholding attributable to the location within the NIZ.

Tax Refunds

C) All Pennsylvania Locations

\$ 0

Refunds granted to the Consolidated Employer Withholding Account.

D) NIZ Location

\$ 0

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

TAX REMITTANCE SUMMARY

Add all Line B totals from each tax schedule to arrive at the sum of state tax payments remitted to Pennsylvania by the contractor performing construction services within the NIZ, and enter the figure below:

\$ 159,288

Add all Line D totals from each tax schedule to arrive at the sum of state taxes refunded to the contractor within the NIZ, and enter the figure below:

\$ 0

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.”

Signature of authorized taxpayer: _____

Print/Type preparer's name: John Accountant, CPA

Preparer's signature if different than the taxpayer: _____

Date of Submission: 1/25/2014

Do you want to allow another person to discuss this report with the department? Yes No

Designee's name: John Accountant, CPA

Phone number 610-555-6789

***See flowchart on Annual NIZ Contractor Reporting in NIZ Business Information Packet for more information.**

CITY OF ALLENTOWN -LOCAL NIZ REPORTING

2013

**NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM ANNUAL TAX REPORT
(Based on CASH BASIS payments made in 2013)**

1. Business Information

Calendar Year: _____

Legal Name: _____

Doing Business As (DBA)/Trade Name: _____

Address within the NIZ: _____ City: _____ State: _____ ZIP Code: _____

Date business commenced operations in the NIZ: _____

(If more than one business location or project within the NIZ, please identify additional locations on a separate sheet.)

Did the business cease operations? Yes: _____ No: _____. If yes, indicated date business ceased (mm/dd/yyyy) _____

2. Business Tax Account Information

Federal Employer Identification Number: _____ PA Sales/Use Tax License Number: _____

PA Employer Withholding Account Number: _____ PA Corporate Tax Account Number: _____

Allentown Business Account Number: _____ Allentown Business License Number: _____

3. Contact Information

All questions concerning this report should be directed to the following contacts:

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:

How many employees are working within the NIZ? _____

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

2013

Employer Wage/Earned Income Tax Schedule

(Based on CASH BASIS payments made in 2013)

Employers with business locations within the NIZ 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.

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.

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 2013: Location(s) within NIZ | COLUMN B Total Payments made in 2013: Allentown Residents | COLUMN C Total Payments made in 2013: Non-Allentown Residents | COLUMN D Refunds received in 2013: Location(s) within NIZ |
|-------------------|---|--|--|--|
| Total | | | | |

CITY OF ALLENTOWN - LOCAL NIZ REPORTING)

2013

Local Service Tax Schedule

(Based on CASH BASIS payments made in 2013)

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.

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 2013: Local Service Taxes Allentown Consolidated | COLUMN B Total Payments made in 2013: Local Service Taxes Location(s) within NIZ | COLUMN C Refunds received in 2013: Local Service Taxes Allentown Consolidated | COLUMN D Refunds received in 2013: Local Service Taxes Location(s) within NIZ |
|-----------------------------------|---|---|--|--|
| Total | | | | |

CITY OF ALLENTOWN - LOCAL NIZ REPORTING

2013

Business Privilege Tax and Licensing Fee Schedules

(Based on CASH BASIS payments made in 2013)

Business Privilege Taxes

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

| Tax Report (continued) | COLUMN A Total Payments made in 2013: Business Privilege Taxes Allentown Consolidated | COLUMN B Total Payments made in 2013: Business Privilege Taxes Location(s) within NIZ | COLUMN C Refunds received in 2013: Business Privilege Taxes Allentown Consolidated | COLUMN D Refunds received in 2013: Business Privilege Taxes Location(s) within NIZ |
|-----------------------------------|--|--|---|---|
| Total | | | | |

Business License Fees

Total Allentown Business License Fees Paid in 2013: \$_____

Total Business Locations in the City of Allentown: _____

CITY OF ALLENTOWN - LOCAL NIZ REPORTING

2013

Tax Remittance Summary – 2013

Tax and Fee Remittance Summary

Add all the Column A totals from each tax schedule to arrive at the sum of local taxes remitted to local taxing authorities by qualified businesses within the NIZ, and enter the figures below:

\$ _____ Column A - Employer Wage/Earned Income Tax Schedule

\$ _____ Column A - Local Service Tax

\$ _____ Column A - Business Privilege Tax

\$ _____ Column A - Total – All Tax Types

Add all the Column B totals from each tax schedule to arrive at the sum of local taxes remitted to location(s) within the NIZ, and enter the figures below:

\$ _____ Column B - Employer Wage/Earned Income Tax Schedule

\$ _____ Column B - Local Service Tax

\$ _____ Column B - Business Privilege Tax

\$ _____ Column B - Total – All Tax Types

Add all the Column D totals from each tax schedule to arrive at the sum of local taxes refunded to location(s) within the NIZ, and enter the figure below:

\$ _____ Column D - Employer Wage/Earned Income Tax Schedule

\$ _____ Column D - Local Service Tax

\$ _____ Column D - Business Privilege Tax

\$ _____ Column D - Total – All Tax Types

Total Business Privilege License Fee (from Page 4): \$ _____

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.”

Signature of authorized taxpayer: _____ Print/Type preparer’s name: _____

Preparer’s signature if different than the taxpayer: _____ Date of Submission: _____

If you want to allow another person to discuss this report with the Department check here _____

Designee’s name: _____ Designee’s phone number: _____

CITY OF ALLENTOWN - LOCAL NIZ REPORTING

Example
A1

2013

NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM ANNUAL TAX REPORT

Based on payments made in 2013

1. Business Information

Calendar Year: 2013

Legal Name: Example Company, Inc.

Doing Business As (DBA)/Trade Name: n/a

Address 1 within NIZ: 7th & Hamilton Sts. City: Allentown State: PA ZIP Code: 18101

Date business commenced operations in the NIZ: 1/1/2000

(If more than two business locations are within the NIZ, please identify additional locations on a separate sheet.)

Address 2 within NIZ: n/a City: n/a State: n/a ZIP Code: n/a

Did the business cease operations? [] (yes) [X] (no). If yes, indicated date ceased (mm/dd/yyyy) n/a

2. Business Tax Account Information

Federal Employer Identification Number: 99-9999999 PA Sales/Use Tax License Number: 99-999 999

PA Employer Withholding Account Number: 999 9999 PA Corporate Tax Account Number: 9999-123

Allentown Business Account Number: QW99999 Allentown Business License Number SP-99999

3. Contact Information

All questions concerning this report should be directed to the following contacts:

Name: Tony Example Title: President

Telephone: 610-555-1234 Email Address: texample@msn.com

Name: n/a Title: n/a

Telephone: n/a Email Address: n/a

4. Business Information

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

Restaurant

How many employees are working within the NIZ? 2

5. Per Act 32, are you an employer that has elected to file a combined return? [] (yes) [X] (no) If so, please identify the County with whom you are filing and the identity of the local tax collector.

**Local Employer Wage/Earned Income Tax Schedule
2013
Example Company, Inc.
Local Earned Income Tax Paid from 1/1/2013 to 12/31/2013**

Example
A2

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 2013 the company paid withholding taxes to the local tax collector in January, April, July, and October 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 | 420 | } \$760 |
| Employee #2 | y | 34,000 | 340 | |
| Employee #3 | n | 30,000 | 450 | } \$675 |
| Employee #4 | n | 15,000 | 225 | |
| | | 121,000 | 1,435 | |

| | COLUMN A Total Payments made for 2013: Location(s) within NIZ | COLUMN B Total Payments made for 2013: Allentown Residents | COLUMN C Total Payments made in 2013: Non-Allentown Residents | COLUMN D Refunds received in 2013: Location(s) within NIZ |
|-------|---|---|---|--|
| Total | 1,435 | 760 | 675 | - |

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

Payments to Municipalities Other Than Allentown
Hanover Township,
Northampton County \$ 675

**Local Service Tax Schedule
2013**
Example Company, Inc.
Local Services Tax Paid from 1/1/2013 to 12/31/2013

Example
A3

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 2013 the company paid Local Services Tax to the local taxing authority in January, April, July and October that totaled \$208 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 | LST Paid |
|-------------|---------------------------|-------------|-------------|
| Employee #1 | y | 42,000 | 52 |
| Employee #2 | y | 34,000 | 52 |
| Employee #3 | n | 30,000 | 52 |
| Employee #4 | n | 15,000 | 52 |
| | | 121,000 | 208 |

} \$104

| Tax Report | COLUMN A Total Payments made in 2013: Local Service Taxes Allentown Consolidated | COLUMN B Total Payments made in 2013: Local Service Taxes Location(s) within NIZ | COLUMN C Refunds received in 2013: Local Service Taxes Allentown Consolidated | COLUMN D Refunds received in 2013: Local Service Taxes Location(s) within NIZ |
|------------|--|--|---|---|
| Total | 208 | 104 | - | - |

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

**Business Privilege Tax & Licensing Fee Schedule
2013**

Example
A4

**Example Company, Inc.
Business Privilege Tax & Licensing Fee Paid from 1/1/2013 to 12/31/2013**

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 2012. In 2013 the company filed their Business Privilege Tax form with the City of Allentown reporting their sales for 2012. 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 | 0.0015 | 600 |
| Sales - Outside Location | 200,000 | 0.0015 | 300 |
| | 600,000 | | 900 |

| Tax Report | COLUMN A Total Payments made in 2013: Business Privilege Taxes Allentown Consolidated | COLUMN B Total Payments made in 2013: Business Privilege Taxes Location(s) within NIZ | COLUMN C Refunds received in 2013: Business Privilege Taxes Allentown Consolidated | COLUMN D Refunds received in 2013: Business Privilege Taxes Location(s) within NIZ |
|------------|---|---|--|--|
| | Total | 900 | 600 | - |

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 2013: \$ 35

Total Business Locations in the City of Allentown: 2

CITY OF ALLENTOWN - LOCAL NIZ REPORTING

Example
A5

2013

Tax Remittance Summary – 2013

Tax and Fee Remittance Summary

Add all the Column A totals from each tax schedule to arrive at the sum of local taxes remitted to local taxing authorities by qualified businesses within the NIZ, and enter the figures below:

\$ 1,435 Column A - Employer Wage/Earned Income Tax Schedule

\$ 208 Column A - Local Service Tax

\$ 900 Column A - Business Privilege Tax

\$ 2,543 Column A - Total – All Tax Types

Add all the Column B totals from each tax schedule to arrive at the sum of local taxes remitted to location(s) within the NIZ, and enter the figures below:

\$ 760 Column B - Employer Wage/Earned Income Tax Schedule

\$ 104 Column B - Local Service Tax

\$ 600 Column B - Business Privilege Tax

\$ 1,464 Column B - Total – All Tax Types

Add all the Column D totals from each tax schedule to arrive at the sum of local taxes refunded to location(s) within the NIZ, and enter the figure below:

\$ 0 Column D - Employer Wage/Earned Income Tax Schedule

\$ 0 Column D - Local Service Tax

\$ 0 Column D - Business Privilege Tax

\$ 0 Column D - Total – All Tax Types

Total Business Privilege License Fee (from Page 4): \$ 35 .

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.”

Signature of authorized taxpayer: _____ Print/Type preparer’s name: John Accountant, CPA

Preparer’s signature if different than the taxpayer: _____ Date of Submission: 1/25/2014

If you want to allow another person to discuss this report with the Department check here _____

Designee’s name: _____ Designee’s phone number _____

Allentown Neighborhood Improvement Zone

Frequently Asked Questions



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 City of Allentown at 610-437-7603 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:

http://www.allentownpa.gov/Portals/0/files/CommunityDevelopment/NeighborhoodImprovementZone_rotated-web-2.pdf

Allentown Neighborhood Improvement Zone

Frequently Asked Questions



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 Business Liaison, Deana Zosky, at 610-625-1190 or email dzosky@compasspt.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 Isn't it cheaper and easier just to pay the penalty than to file the NIZ tax report?

It's not cheaper to pay the penalty than it is to file the NIZ tax report. The fine is 10% of all state taxes payable by the business for activities in the NIZ during the previous calendar year versus a minimal amount of staff time or external help to complete the forms. It may be easier to pay the penalty than to file, but we are working hard to provide your team with whatever assistance they need to report so that it is as easy to report as to not report.

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

The NIZ Report can be downloaded from the PA Department of Revenue website:
<http://www.revenue.state.pa.us/NIZ>

Allentown Neighborhood Improvement Zone

Frequently Asked Questions



14 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 30, 2014.**

| 1 | Form Name | See Example |
|---|---|-------------|
| | Supplemental Apportionment Worksheet, if applicable | PAP1 |

| 2 | Form Name | See Example |
|---|--|--------------------|
| | NIZ Program Annual Tax Report | P1 |
| | Employer Withholding Tax Schedule | P2 |
| | Sales, Use & Hotel Occupancy Tax Schedule | P3A & P3B |
| | Corporate Net Income Tax Schedule | P4 |
| | Capital Stock/Foreign Franchise Tax Schedule | P5 |
| | Miscellaneous Schedule - Malt Beverage Tax | P6A-Misc. Schedule |
| | Miscellaneous Schedule - Liquor Tax | P6B-Misc. Schedule |
| | Miscellaneous Schedule - Taxes Imposed on Passthrough Income | P6C-Misc. Schedule |
| | Miscellaneous Schedule - Bank Shares Tax | P6D-Misc. Schedule |
| | Miscellaneous Schedule - Cigarette Use/Excise Tax | P6E-Misc. Schedule |
| | Miscellaneous Schedule - Corporate Loans Tax | P6F-Misc. Schedule |
| | Miscellaneous Schedule - Public Utility Realty Tax | P6G-Misc. Schedule |
| | Miscellaneous Schedule - Realty Transfer Tax | P6H-Misc. Schedule |
| | Miscellaneous Schedule - Title Insurance Company Shares Tax | P6I-Misc. Schedule |
| | Miscellaneous Schedule - Gross Premiums Tax | P6J-Misc. Schedule |
| | Miscellaneous Schedule - Gross Receipts Tax - Electric Company | P6K-Misc. Schedule |

| Form Name | See Example |
|--|--------------------|
| Miscellaneous Schedule - Gross Receipts Tax - Telecommunications Company | P6L-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Transportation Company | P6M-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Private Bankers | P6N-Misc. Schedule |
| Miscellaneous Schedule - Gross Receipts Tax - Managed Care Organization | P6O-Misc. Schedule |
| Miscellaneous Schedule - Net Income Tax - Mutual Thrift Institutions | P6P-Misc. Schedule |
| NIZ Tax Remittance Summary | P8 |

| 3 | Form Name | See Example |
|---|---|--------------|
| | Construction Contractor Tax Report, if applicable | P7A thru P7D |

| | |
|--|--|
| 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 |
|---|---|-------------|
| | NIZ Program Annual Tax Report | A1 |
| | Local Employer Wage/Earned Income Tax Schedule | A2 |
| | Local Service Tax Schedule | A3 |
| | Business Privilege Tax & Licensing Fee Schedule | A4 |
| | NIZ Tax Remittance Summary | A5 |

■ State Taxes (PA Department of Revenue) ■ Local Taxes (City of Allentown)

Allentown Neighborhood Improvement Zone

Frequently Asked Questions



15 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.

16 Is there online information about the procedures to follow?

State website to access forms and instructions
<http://www.revenue.state.pa.us/NIZ>

City of Allentown website to access forms and instructions:
<http://www.allentownpa.gov/Government/DepartmentsBureaus/FinanceDepartment/FinanceNIZInformation/tabid/411/Default.aspx>

17 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 30, 2014 for the calendar year ending December 31, 2013 (January 1, 2013 through December 31, 2013).

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.

18 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.

19 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.

20 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 Construction Contractor Tax Report and on the LOCAL City of Allentown NIZ Tax Report.