



CITY OF ALLENTOWN
2013
NEIGHBORHOOD IMPROVEMENT ZONE PROGRAM
LOCAL TAX REPORT INSTRUCTIONS

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

Pennsylvania law requires all businesses within the NIZ to complete this report annually so that the local taxes may be transferred to the NIZ Fund established for the redevelopment projects.

All businesses within the NIZ must complete the report on an annual basis and the report must be received by the City of Allentown *on or before Jan. 30, 2014*, identifying the type and amount of all taxes remitted to the local tax collector during the previous calendar year (**January 1, 2013 through December 31, 2013**). Businesses within the NIZ must complete Pages 1 through 5. Please maintain evidence of timely filing.

Each business within the NIZ must use the schedules in this report to identify local taxes attributable to the location(s) within the NIZ. To determine taxes paid, the schedules require businesses to identify tax payments and tax refunds. **THE SCHEDULES MUST BE COMPLETED BASED ON PAYMENTS MADE IN 2013 (CASH BASIS PAYMENTS).**

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

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

Refund payments issued by the local taxing authority as the result of an overpayment, the submission of an amended tax return or a successful petition for refund must be documented on each schedule within the Report in columns C and D. Any businesses with more than one location within the NIZ must submit separate reports for each location within the NIZ.

NOTE: Only LOCAL tax remittances should be recorded within the tax report. DO NOT include State tax information.

The following businesses within the NIZ must complete this report:

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

The completed report must be mailed to:

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

Questions regarding the report may be directed to Office of the Finance Director at 610-437-7500.

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: _____