

CITY REVITALIZATION AND IMPROVEMENT ZONE PROGRAM ELECTRONIC TAX REPORT INSTRUCTIONS

Contents

Report Changes for 2018.....	1
Report Filing Criteria.....	2
Help and Assistance.....	2
Accessing the CRIZ Report Application.....	3
Login.....	3
CRIZ – Home Page.....	4
Enhanced Reporting Functionality.....	6
Part I: Identification of Qualified Business.....	6
Part II: Apportionment Worksheet for Corporations.....	8
Part III: State Tax Remittance Statement.....	10
Part IV: State Tax Refund Statement.....	11
Part V: Malt or Brewed Beverage Tax Statement.....	12
Part VI: Liquor/Wine Tax Statement.....	14
Part VII: Business Income Statement:.....	16
Part VIII: Construction Statement.....	17
Part IX: Property Statement.....	18
Acknowledgement and Submission.....	19

Report Changes for 2018

- Enhanced Reporting Functionality: Users are permitted to Save, Modify, Edit or Change reports during the open report submission period between April 1st and June 15th.
- Part III -State Tax Remittance Statement: This updated statement was modified to remove specific tax types that have been moved to another section within the report.
- Part V- Malt or Brewed Beverage Statement: This updated statement requires new documentation for the tax type.
- Part VI - Liquor/Wine Tax Statement: This updated statement requires new documentation for the tax type.
- Part VII: Business Income Statement: This statement is new for 2018 and requires specific information on PA personal income tax paid by owners but not withheld by the CRIZ business.

- Part VIII- Construction Statement: This statement is new for 2018 and requires specific documentation for the tax type.
- Part IX Property Statement - This statement is new for 2018 and requires specific documentation for the tax type.

Report Filing Criteria

The City Revitalization and Improvement Zone (CRIZ) program was established by Act 52 of 2013 and amended by Act 84 of 2016. A CRIZ is an area of up to 130 acres, comprised of parcels designated by a contracting authority, which will provide economic development and job creation within a political subdivision. State and local taxes collected within the CRIZ will be used to repay debt service to stimulate economic development projects within the CRIZ.

Pennsylvania law requires all businesses within a CRIZ to complete this report annually by June 15, identifying the type and amount of certain taxes remitted to the commonwealth during the previous calendar year, so the Department of Revenue may certify state taxes to be transferred to the CRIZ Fund established for the redevelopment projects in each CRIZ.

Failure to timely file a complete report postmarked by June 15 may result in the imposition of a penalty of the lesser of \$1,000 or 10 percent of all eligible state taxes payable by the business for activities in the CRIZ during the year for which a complete report was not timely submitted.

Qualified Business

- Any entity that conducts business, provides services and is located or partially located within the borders of the CRIZ.
- Any construction contractors engaged in construction, including infrastructure or site preparation, reconstruction or renovation of a facility located in or partially in the CRIZ.

Tax Payments

- Payments are defined as state taxes paid by qualified businesses to the Department of Revenue via ACH debit, ACH credit, credit card, debit card, certified check, cashier's check and paper check in the calendar year for which the report is filed.
- Payments do not include carry-over credits, restricted tax credits or tax liabilities due as a result of filing a tax return without payment.

Help and Assistance

All questions concerning this report should be directed to 717-772-3896 or ra-btftrevkoz@pa.gov

Accessing the CRIZ Report Application

The CRIZ Reporting application is accessible from April 1 to the June 15 annually at www.revenue.pa.gov/CRIZ by selecting CRIZ Electronic State Tax Report link

Department of Revenue > Tax Information > Incentives, Credits & Programs > City Revitalization & Improvement Zone

CITY REVITALIZATION AND IMPROVEMENT ZONE

The City Revitalization and Improvement Zone (CRIZ) program was established by Act 52 of 2013 and amended under Act 84 of 2016 to spur new growth in cities that have struggled to attract development, helping to revive downtowns and create jobs for the residents in the regions. A CRIZ is an area of up to 130 acres, comprised of parcels designated by an authority to capture state and local taxes for the purpose of improvement and development in the designated CRIZ zone.

The program is similar to a tax incremental financing program. It is structured to protect the existing state and local tax base, while providing incremental funding for tax revenues based on new growth generated over and above an established baseline per business and new tax revenue generated in the zone by new businesses.

All qualified businesses, including construction contractors, within a CRIZ must complete annual state and local tax reports by June 15 each year so the Department of Revenue and local tax authority may certify the amount of taxes to be transferred to the CRIZ Fund. [The state tax report is available through the June 15 filing deadline by clicking here.](#)

Qualified businesses that fail to timely submit complete CRIZ tax reports will be subject to a non-filing penalty of the lesser of 10 percent of taxes attributed to the CRIZ or \$1,000 for each late or non-filed report during the previous calendar year. Taxes paid by a contractor or qualified business that failed to timely submit a complete CRIZ tax report will not be included in the amount transferred to the CRIZ Fund.

CRIZ Electronic State Tax Report

- [Electronic Filing Requirement](#)
- [Electronic Tax Report Instructions](#)
- [Guide for Completing the CRIZ Electronic State Tax Report](#)

Bethlehem

- [Bethlehem CRIZ 2016 Certification](#)
- [Bethlehem CRIZ 2015 Certification](#)
- [Bethlehem CRIZ 2014 Certification](#)
- [Bethlehem CRIZ 2013 Baseline](#)

Lancaster

- [Lancaster CRIZ 2016 Certification](#)
- [Lancaster CRIZ 2015 Certification](#)
- [Lancaster CRIZ 2014 Certification](#)
- [Lancaster CRIZ 2013 Baseline](#)

Tamaqua Borough

The report is also accessible from the e-Tides website: www.etides.state.pa.us/ and selecting the NIZ/CRIZ report link under e-Services.

Important Notice
On Sunday March 25, 2018, the e-TIDES Internet Filing System will be unavailable between 9:00 p.m. and 7:00 a.m. ET due to system maintenance. We appreciate your patience and apologize for the inconvenience.
--- 03/19/2018

If you are currently using a browser other than Internet Explorer, the report may not function as designed. The CRIZ electronic filing system is compatible with Internet Explorer only. Google Chrome and other Browsers do not perform consistently with the CRIZ system therefore it is not recommended.

Login

Selecting the report link from the preceding website connects you to the **CRIZ Login** page.

Home

Report Functions

- Enter Report

Options

- CRIZ Instructions
- NIZ Instructions
- Log On

Login

Existing users must login using their User ID and Password.

e-Signature User ID and Password.

User ID

Password

Did you forget your UserID or Password?

Enter your login information in the appropriate fields and select the Login button.

- To submit an electronic tax report, users are required to create a Department of Revenue electronic signature, then log on using the e-signature. A single user may file CRIZ reports on behalf of one or more businesses, without limitation.

CRIZ – Home Page

Upon entering the user credentials, the user must select “Enter Report” under the user menu for Report Functions.



All businesses submitting an electronic report must select "CRIZ" from the drop down menu, for the submission of a City Revitalization and Improvement Zone tax report.



The report requires a user to identify the city, location number, EIN/SSN, and legal name of each business for which a report is submitted.

- This information is used to code and identify the report within the Department of Revenue and provide additional access to the user to Save, Modify, Edit or Change a report.

Note: Failure to record the information, as submitted will deny access to the report for future modifications.

Home	CRIZ Report
Report Functions	* = Field is Required
Enter Report <input checked="" type="checkbox"/>	
Search Report	If an entity has multiple locations within the CRIZ, a different location number must be selected for each report filed. If only one report is being prepared, the location number is 1.
Options	Your Filing Year: <input type="text" value="2013"/>
CRIZ Instructions	*CRIZ City: <input type="text" value="Lancaster"/>
NIZ Instructions	*Location Number: <input type="text" value="1"/>
Log Off	*EIN/SSN: <input type="text" value="123456789"/> <input type="text" value="EIN"/>
	*Legal Name: <input type="text" value="ABC Corporation"/>
	<input type="radio"/> Report <input checked="" type="radio"/> Amend Report
	<input type="button" value="Continue"/>

Page Fields:

- CRIZ City:** In the drop down menu, select the name of city in which the business is located.
- Location Number:** Any business with more than one location within the CRIZ must submit separate reports for each location within the CRIZ. The electronic application requires the user to select a different location number for each unique report filed. If a business only has one location within the CRIZ, the location number is "1". For each additional report, the user must select a new location number "2", "3", "4".
- EIN/SSN:** Enter the EIN assigned to the business by the Internal Revenue Service. If the business does not have an EIN, enter the owner's Social Security number.
- Legal Name:** follow the instructions in the chart below:

If the business structure is:	Use the:
Sole Proprietorship	Individual owner's name
Corporation	Name as shown in the articles of incorporation
Partnership	Name as shown in the partnership agreement
Association	Name as shown in the association agreement
Business Trust	Name as shown in the trust agreement
Estate	Legal name of the estate
Limited Liability Company	Name as shown in the articles of organization

Enhanced Reporting Functionality

Users are permitted to Save, Modify, Edit or Change reports during the open report submission period between April 1st and June 15th.

- For users completing the report for the first time, select the Report button.
- For users returning to the report, that do not have a confirmation number, select the Report button. Upon reentry to the report, previously inputted information will be saved, as long as the user, selected the continue button to the next section within the report prior to exiting during a prior session.
- Users returning to the report to amend the report must acknowledge, that the original report will be deleted and that selecting the Amend button, will require the user to resubmit the report and obtain a new confirmation number.

Part I: Identification of Qualified Business

This page of the application requires users to identify specific business information, which will be used in the certification of the report.

Home	CRIZ Report	
Report Functions	* = Field is Required	
Enter Report	<input checked="" type="checkbox"/>	
Search Report		
Options		
CRIZ Instructions		
NIZ Instructions		
Log Off		
Reporting Year:	<input type="text" value="2013"/>	CRIZ City: <input type="text" value="Lancaster"/>
Location Number:	<input type="text" value="1"/>	EIN/SSN: <input type="text" value="123456789"/>
Legal Name:	<input type="text" value="ABC Crorporation"/>	
PART I: IDENTIFICATION OF QUALIFIED BUSINESS		
*Date of First Operations in CRIZ (MM/DD/YYYY):	<input type="text" value="01/01/2013"/>	*Date of First Operations in PA (MM/DD/YYYY): <input type="text" value="12/31/2013"/>
*Telephone Number:	<input type="text" value="7276570089"/>	*Number Of Locations within Pennsylvania: <input type="text" value="3"/>
Trade Name:	<input type="text" value="AToZ Crporation"/>	
Contact		
*Name:	<input type="text" value="Steve Smith"/>	*Telephone Number: <input type="text" value="7175643385"/>
Email Address:	<input type="text" value="Smith@yahoo.com"/>	
Mailing Address		
*Address Line 1:	<input type="text" value="675 Myrtle ct"/>	Address Line 2: <input type="text" value="Wood Cliff"/>
*City:	<input type="text" value="Philadelphia"/>	*State: <input type="text" value="PA"/> *ZIP: <input type="text" value="19748"/>
Street/Job Address		
*Address Type	<input checked="" type="radio"/> Street <input type="radio"/> Job	Same as Mailing Address: <input type="checkbox"/>
*Address Line 1:	<input type="text" value="123 Market St"/>	Address Line 2: <input type="text"/>
*City:	<input type="text" value="Harrisburg"/>	*State: <input type="text" value="PA"/> *ZIP: <input type="text" value="17128"/>
PA Sales & Use Tax License Number:	<input type="text" value="23425675"/>	PA Employer Withholding Account Number: <input type="text" value="98798796"/>
PA Corporation Tax Account Number:	<input type="text" value="8753632"/>	Revenue ID: <input type="text" value="2379428347"/>
Malt Beverage Account Number:	<input type="text" value="5483"/>	
<input type="button" value="Continue"/>		

Page Fields:

1. **Date of First Operations in CRIZ:** Enter the first date the entity conducted an active trade or business in the CRIZ.
2. **Date of First Operations in Pennsylvania:** Enter the first date the entity conducted any activity in PA within or outside the CRIZ and/or employed PA residents.
3. **Telephone Number:** Enter the telephone number for the entity in the CRIZ.
4. **Number of Locations in Pennsylvania:** If the entity has more than one location in which business is conducted within the commonwealth, enter the number of locations here.
5. **Trade Name:** Enter the name by which the entity is commonly known (doing business as, trading as, also known as), if it is a name other than the legal name.
6. **Contact Information:** Enter the name, telephone number and email address of the person the Department of Revenue may contact regarding questions about the report.
7. **Mailing Address:** Enter the address where the entity prefers to receive mail, if at an address other than the entity street address. A post office box is acceptable.
8. **Street Address:** Enter the physical location of the entity located within the CRIZ. A post office box is not acceptable.
9. **Job Address:** Enter the physical location of the construction contract within the CRIZ for entities filing the reports as construction contractors.
10. **PA Sales and Use Tax License Number:** Eight-digit license number assigned by the Department of Revenue permitting businesses to collect sales tax on taxable sales made within PA and facilitating the reporting of use tax on property and services used within PA where no sales tax was paid to a vendor.
11. **PA Employer Withholding Account Number:** Eight-digit number assigned by the Department of Revenue enabling businesses to withhold PA personal income tax.
12. **PA Corporate Tax Account Number:** Seven-digit number assigned by the Department of Revenue enabling businesses to remit corporation taxes.
13. **REVENUE ID:** Ten-digit number assigned by the Department of Revenue, separate from any federally issued identification numbers or Pennsylvania license numbers.
14. **Malt Beverage Account ID:** Four-digit number assigned by the Department of Revenue enabling Pennsylvania manufacturers and bonded importers to report taxable malt beverages.

Part II: Apportionment Worksheet for Corporations

Businesses that remit corporate net income tax, capital stock/foreign franchise tax or bank shares tax must calculate and apportion the amount attributable to the location within the zone using this worksheet. Businesses that do not remit taxes listed within the worksheet may proceed to Part III of the report.

Report Functions Enter Report Search Report	Reporting Year:	2013	CRIZ City:	Lancaster	
	Location Number:	1	EIN/SSN:	123456789	
	Legal Name:	ABC Corporation			
	<input type="checkbox"/>				
Options CRIZ Instructions NIZ Instructions Log Off	PART II: APPORTIONMENT WORKSHEET FOR CORPORATIONS <i>Businesses that remit corporate net income tax, capital stock/foreign franchise tax or bank shares tax must calculate and apportion the amount attributable to the location within the zone using this worksheet.</i> <i>If you are not subject to Corporate Net Income Tax, Capital Stock/Foreign Franchise Tax or Bank Shares Tax please proceed to the next page.</i>				
	A. PROPERTY FACTOR	Within CRIZ / Within PA	<input type="text"/>	<input type="text"/>	0.000000
	B. PAYROLL FACTOR	Within CRIZ / Within PA	<input type="text"/>	<input type="text"/>	0.000000
	C. SALES FACTOR	Within CRIZ / Within PA	<input type="text"/>	<input type="text"/>	0.000000
	D. TOTAL APPORTIONMENT (Sum of three factors above):		<input type="text"/>		0
	E. TAX PERCENTAGE (divide Total Apportionment by 3):		<input type="text"/>		0.000000
	F. CRIZ TAX LIABILITY:				
		Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax	<input type="text"/>	Bank Shares Tax	<input type="text"/>
	Total Tax Payments Made		<input type="text"/>		<input type="text"/>
	Tax Percentage		0.000000		0.000000
	CRIZ Tax Liability		0.00		0.00
			<input type="button" value="Continue"/>	<input type="button" value="Edit Business Info"/>	

Page Fields:

Section A: Property Factor

- Within the CRIZ* – The average value of the taxpayer’s real and tangible personal property owned and used in the CRIZ plus eight times the rental rate for real and tangible personal property rented and used in the CRIZ.
- Within PA* – The average value of the taxpayer’s real and tangible personal property owned and used in PA plus eight times the rental rate for real and tangible personal property rented and used in PA. If the taxpayer uses three-factor apportionment in calculating its capital stock/foreign franchise tax or corporate net income tax, this amount will be the property reported inside PA on Table 1 of the Tables Supporting Determination of Apportionment Percentage, form RCT-106.

Section B: Payroll Factor

- Within the CRIZ* – Total compensation paid in the CRIZ. Compensation is considered paid in the CRIZ under all of the following scenarios:
 - The person's service is performed entirely within the CRIZ ;

- The person's service is performed within and outside the CRIZ , but the service performed outside the CRIZ is incidental to the service performed within the CRIZ; and
 - Some of the service is performed in the CRIZ, and the base of operations is in the CRIZ.
 - If there is no base of operations, compensation is paid in the CRIZ if the place from which the service is directed or controlled is in the CRIZ.
 - If the place from which the service is directed or controlled is not in a location in which the employee's work is performed, compensation is paid in the CRIZ if the employee's residence is within the CRIZ.
4. *Within PA* – All compensation paid in PA. If the taxpayer uses three-factor apportionment in calculating its capital stock/foreign franchise tax or corporate net income tax, this amount will be the payroll reported inside PA on Table 2 of the Tables Supporting Determination of Apportionment Percentage, form RCT-106.

Section C: Sales Factor

5. *Within the CRIZ* – Total sales in the CRIZ during the tax period. Sales of tangible personal property are considered in the CRIZ if the property is delivered or shipped to a purchaser that takes possession within the CRIZ, regardless of the FOB point or other conditions of the sale. Sales, other than sales of tangible personal property, are in the CRIZ if:
- The income-producing activity is performed in the CRIZ ; or
 - The income-producing activity is performed within and outside the CRIZ, and a greater proportion of the income-producing activity is performed in the CRIZ than in any other location, based on costs of performance.
6. *Within PA* – All sales sourced to locations inside PA. This includes all sales destined to locations inside PA plus sales of goods picked-up by customers in the CRIZ, either in their own vehicles or by common carriers arranged for by the customers and transported to locations outside the commonwealth. Since the sourcing of sales picked-up in the CRIZ and transported outside the commonwealth is different for the calculation of the credit than the rules for sourcing these sales in the calculation of the three-factor apportionment, this may not equal the sales reported inside PA on Table 3 of the Tables Supporting Determination of Apportionment Percentage, form RCT-106.

Section D: Total Apportionment: Add the three factors from Sections A, B and C.

Section E: Calculation of Tax Percentage: Divide the Total Apportionment by 3.

Section F: CRIZ Tax Liability: Enter the Total Tax Payments remitted to the department during the calendar year. This section will auto-calculate the CRIZ Tax Liability.

Part III: State Tax Remittance Statement

Businesses that remit Sales, Use and Hotel Occupancy tax, Employer Withholding, Liquor or Malt Beverage Tax charged by a brewer or distillery on the sale of liquor, wine, or malt or brewed beverages in the zone must complete this statement.

Report Functions	
Enter Report	
Search Report	
Options	
CRIZ Instructions	
NIZ Instructions	
CRIZ Report Guide	
NIZ Report Guide	
Log Off	

Reporting Year:	2017	CRIZ City:	Lancaster
Location Number:	1	EIN/SSN:	123456783
Legal Name:	ABC Corporation		

PART III: STATE TAX REMITTANCE STATEMENT

TAX TYPE	Column A State taxes paid by the business for all Pennsylvania locations in the calendar year for which the CRIZ report is filed.	Column B State taxes paid and attributable to the location within the CRIZ in the calendar year for which the CRIZ report is filed.
Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax	100	200
Bank Shares Tax	500	600
Sales, Use and Hotel Occupancy Tax	700	800
Employer Withholding	900	100
Liquor or malt beverage tax charged by a brewer or distillery on the sale of liquor, wine or malt or brewed beverages in the zone	200	300
Total taxes remitted to the commonwealth attributable to the CRIZ location:		15000

Page Fields:

1. Column A: State taxes paid by the business for all Pennsylvania locations in the calendar year for which the CRIZ report is filed.
 - Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax – auto populated from Part II Corporation Worksheet.
 - Bank Shares Tax - auto populated from Part II Corporation Worksheet.
 - Sales, Use and Hotel Occupancy Tax
 - Employer Withholding Tax
 - Liquor or Malt Beverage Tax charged by a brewer or distillery on the sale of liquor, wine, or malt or brewed beverages in the zone

2. Column B: State taxes paid and attributable to the location(s) within the CRIZ in the calendar year for which the CRIZ report is filed.
 - Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax – auto populated from Part II Corporation Worksheet.
 - Bank Shares Tax - auto populated from Part II Corporation Worksheet.
 - Sales, Use and Hotel Occupancy Tax
 - Employer Withholding Tax
 - Liquor or Malt Beverage Tax charged by a brewer or distillery on the sale of liquor, wine, or malt or brewed beverages in the zone

Note: A business whose only location is within the CRIZ must fill in Columns A and B even if identical amounts are reported.

Businesses that do not remit specific taxes listed within this section must record "0" within all required fields to continue to Part IV of the report.

Part IV: State Tax Refund Statement

All businesses that are issued a tax refund by the Department of Revenue as the result of an overpayment, the submission of an amended tax return or successful petition for refund from the Board of Appeals must report the refund in this statement.

Report Functions		Reporting Year: <input type="text" value="2017"/>	CRIZ City: <input type="text" value="Lancaster"/>
<input type="button" value="Enter Report"/>		Location Number: <input type="text" value="1"/>	EIN/SSN: <input type="text" value="123456783"/>
<input type="button" value="Search Report"/>		Legal Name: <input type="text" value="ABC Corporation"/>	
Options		PART IV: STATE TAX REFUND STATEMENT	
<input type="button" value="CRIZ Instructions"/>		Column A	Column B
<input type="button" value="NIZ Instructions"/>		Refunds granted to the business for all Pennsylvania locations in the calendar year for which the CRIZ report is filed.	Refunds granted to the business and attributable to the location (s) within the CRIZ in the calendar year for which the CRIZ report is filed.
<input type="button" value="CRIZ Report Guide"/>	TAX TYPE		
<input type="button" value="NIZ Report Guide"/>	Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax	<input type="text" value="111"/>	<input type="text" value="222"/>
<input type="button" value="Log Off"/>	Bank Shares Tax	<input type="text" value="555"/>	<input type="text" value="666"/>
	Sales, Use and Hotel Occupancy Tax	<input type="text" value="777"/>	<input type="text" value="888"/>
	Employer Withholding	<input type="text" value="999"/>	<input type="text" value="111"/>
	Refunds to a brewer or distillery of Liquor or Malt Beverage Tax	<input type="text" value="222"/>	<input type="text" value="333"/>
	Sales & Use tax paid to a construction contractor on the purchase of materials used in construction in the CRIZ	<input type="text" value="444"/>	<input type="text" value="555"/>
	Sales & Use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone	<input type="text" value="666"/>	<input type="text" value="777"/>
	Pennsylvania personal income tax paid on business income for activity within the CRIZ but not withheld by the business for: shareholders, members or partners of Subchapter S corporations, Limited Liability Companies, Partnerships and Sole proprietorships.	<input type="text" value="500"/>	<input type="text" value="600"/>
	Total Refunds attributable to the CRIZ location:		<input type="text" value="16666"/>
		<input type="button" value="Continue"/>	<input type="button" value="Edit Remittance"/>

Page Fields:

1. Column A: Refunds granted to the business for all Pennsylvania locations in the calendar year for which the CRIZ report is filed.
2. Column B: Refunds granted to the business and attributable to the location(s) within the CRIZ in the calendar year for which the CRIZ report is filed.

Note: A business whose only location is within the CRIZ must fill in Columns A and B even if identical amounts are reported.

Part V: Malt or Brewed Beverage Tax Statement

This statement requires restaurants or bars to document the volume of malt or brewed beverages resold in the zone, purchased from a Pennsylvania beer distributor located outside of the zone and the sales tax paid from the purchases, as recorded on invoices and receipts during the sales transaction at the beer distributor.

Report Functions	CRIZ Report			
Enter Report				
Search Report	Reporting Year: 2017	CRIZ City: Lancaster		
	Location Number: 1	EIN/SSN: 123456783		
	Legal Name: ABC Corporation			
Options	PART V: MALT OR BREWED BEVERAGE TAX STATEMENT			
CRIZ Instructions	<i>NOTE: These calculations only apply if malt beverages are purchased by a restaurant or bar from a Pennsylvania beer distributor outside of the zone.</i>			
NIZ Instructions				
CRIZ Report Guide	Malt or Brewed Beverage Excise Tax Formula for calculation: tax rate (see below) multiplied by volume purchased for resale in the zone per volume amount.			
NIZ Report Guide	Malt or Brewed Beverage Sales Tax Formula for calculation: total cost of malt or brewed beverage purchased for resale in the zone multiplied by 0.06.			
Log Off	<i>NOTE: If business records only contain the cost of total purchases with tax included in the total figure, this formula must be used: total cost of malt or brewed beverage purchased for resale in the zone divided by 1.06 multiplied by 0.06.</i>			
	Volume Amount	Excise Tax Rate	Volume purchased for resale in the zone	Tax Paid
	1 Barrel	\$2.48	<input type="text" value="1"/>	<input type="text" value="2.48"/>
	1/2 Barrel	\$1.24	<input type="text" value="3"/>	<input type="text" value="3.72"/>
	50 Liter	\$1.06	<input type="text" value="4"/>	<input type="text" value="4.24"/>
	12 Gallon	\$0.96	<input type="text" value="5"/>	<input type="text" value="4.84"/>
	1/4 Barrel	\$0.62	<input type="text" value="6"/>	<input type="text" value="3.72"/>
	1/6 Barrel	\$0.42	<input type="text" value="7"/>	<input type="text" value="2.94"/>
	1/8 Barrel	\$0.32	<input type="text" value="8"/>	<input type="text" value="2.56"/>
	1/2 Pint	\$0.0066	<input type="text" value="17"/>	<input type="text" value="0.11"/>
	TOTAL TAX PAID			<input type="text" value="2218"/>
	*INVOICE OR RECEIPT NUMBER: <input type="text" value="12345678ABC"/>			
	*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): <input type="text" value="11/18/2017"/>			
	*PURCHASE PRICE: <input type="text" value="10000"/>			
	*TOTAL SALES AND USE TAX PAID: <input type="text" value="600"/>			
	<input type="button" value="Save and Add"/>		<input type="button" value="Clear"/>	
	MALT OR BREWED BEVERAGE TAX STATEMENT			
	Total cost of malt or brewed beverages purchased for resale in the zone.		Sales tax paid for malt or brewed beverages purchased for resale in the zone.	
	<input type="text" value="32100"/>		<input type="text" value="321"/>	
	<input type="button" value="Continue"/>		<input type="button" value="Edit Refund"/>	
	The Department reserves the right to audit the information found within this chart. If selected for an audit, the invoices must match the chart at the time of the audit for certification.			

Page Fields:

1. Volume Chart: Each field in the volume chart permits a business to report the volume of malt or brewed beverages purchased for resale in the zone for auto-calculation of taxes paid on the volume amounts per field.
2. Invoice Documentation: Restaurants and Bars are required to document the invoices and receipts used to determine the sales tax paid on the volumes of malt or brewed beverages

purchased for resale in the zone. Total cost and sales tax is auto-calculated on the statement.

- Invoice or Receipt Number: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the beer distributor.
- Date of Invoice or Receipt: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the beer distributor.
- Purchase Price: Found by calculating the purchase price of each malt or brewed beverage item on the receipt or invoice.
 - ❖ Do not include non-malt or brewed beverage items such as Taps, Ice, Snacks, Cups, Keg Deposits and Freight etc.
- Total Sales and Use Tax Paid: Found by calculating the purchase price of each malt or brewed beverage item by the malt or brewed beverage tax formula found on the report.
 - ❖ Do not include sales tax paid from non-malt or brewed beverage items such as Taps, Ice, Snacks, Cups, Keg Deposits and Freight etc.

After completing each set of fields per invoice, click on the Save and Add Button. This will create a sub-chart on the page with the invoices.

***Warning:** If this page will be completed in parts based on timing constraints, you will be required to click on the continue button, prior to exiting the report. If you fail to click on the continue button, the information will not be saved upon returning to the report.*

The Department reserves the right to Audit the information found within this statement. If selected for an Audit, the invoices must match the chart at the time of the audit for certification.

Part VI: Liquor/Wine Tax Statement

This statement requires restaurants or bars to document liquor or wine resold in the zone, purchased from a Pennsylvania wine and spirits store located outside of the zone and the sales tax paid from the purchases, as recorded on invoices and receipts during the sales transaction at the Pennsylvania wine and spirits store.

Report Functions	
Enter Report	Reporting Year: 2017 CRIZ City: Lancaster
Search Report	Location Number: 1 EIN/SSN: 123456783 Legal Name: ABC Corporation
Options	
CRIZ Instructions	PART VI: LIQUOR/WINE TAX STATEMENT <i>NOTE: These calculations only apply if liquor is purchased by a restaurant or bar from a Pennsylvania wine and spirits store outside of the zone.</i>
NIZ Instructions	While 6 percent sales tax is reflected on wine and liquor purchases as a separate line item on each receipt, the 18 percent state liquor tax is built into the shelf price of wine and spirits and is not broken out separately. Therefore, a formula must be applied to liquor purchases in order to determine liquor tax attributable to the CRIZ.
CRIZ Report Guide	Liquor/Wine Excise Tax Formula: total cost of liquor/wine purchased outside the CRIZ (including sales tax) multiplied by 0.1439.
NIZ Report Guide	To determine total sales tax on all wine/liquor purchases made outside the CRIZ, a business in the CRIZ may either add all the sales tax line-items from each liquor/wine receipt or employ the following: Liquor/Wine Sales Tax Formula: total cost of liquor/wine purchased outside the CRIZ multiplied by 0.0566.
Log Off	<i>NOTE: the multipliers above do not match the 18 percent liquor tax and 6 percent sales tax rates exactly, because mathematical adjustments are required to ensure each tax - the former built into the shelf price, the latter added at the register - is accounted for separately and accurately based on total purchase price.</i>

*INVOICE OR RECEIPT NUMBER:

*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY):

*PURCHASE PRICE:

*TOTAL SALES AND USE TAX PAID:

LIQUOR/WINE TAX STATEMENT			
Total cost of liquor and/or wine purchased for resale in the zone	Liquor/Wine Excise Tax Formula	Liquor/Wine Sales Tax	Total tax attributable to liquor and/or wine purchased for resale in the zone
<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>	<input type="text" value="\$0.00"/>
<input type="button" value="Continue"/>		<input type="button" value="Edit Malt or Brewed Beverage"/>	

The Department reserves the right to audit the information found within this chart. If selected for an audit, the invoices must match the chart at the time of the audit for certification.

Page Fields:

1. Invoice Documentation: Restaurants and Bars are required to document the invoices and receipts used to determine the sales tax paid on the volumes of liquor or wine purchased for resale in the zone. Total cost and sales tax is auto-calculated on the statement.
 - Invoice or Receipt Number: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the Pennsylvania wine and spirits store.
 - Date of Invoice or Receipt: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the Pennsylvania wine and spirits store.
 - Purchase Price: Found by calculating the purchase price of each liquor or wine item on the receipt or invoice.

- ❖ Do not include non-liquor or wine items such as glassware, racking, freight etc.
- Total Sales and Use Tax Paid: Found by calculating the purchase price of each liquor or wine item by the Liquor/Wine Sales tax Formula found on the report.
 - ❖ Do not include non-liquor or wine items such as glassware, racking, freight etc.

After completing each set of fields per invoice, click on the Save and Add Button. This will create a sub-chart on the page with the invoices.

2. Liquor/Wine Excise Tax Formula: Found by calculating the total cost of liquor or wine items by the Excise Tax Formula found on the report.

***Warning:** If this page will be completed in parts based on timing constraints, you will be required to click on the continue button, prior to exiting the report. If you fail to click on the continue button, the information will not be saved upon returning to the report.*

The Department reserves the right to Audit the information found within this statement. If selected for an Audit, the invoices must match the chart at the time of the audit for certification.

Part VII: Business Income Statement:

This statement requires shareholders, members or partners of Subchapter S corporations, Limited Liability Companies, Partnerships and Sole proprietorships to report Pennsylvania Personal Income Tax paid on business income for the activity within the CRIZ, but not withheld by the business.

No information will be accepted in this chart, if the Social Security Numbers are not provided and/or the ownership information is not accurate.

Report Functions

Enter Report

Search Report

Options

CRIZ Instructions

NIZ Instructions

CRIZ Report Guide

NIZ Report Guide

Log Off

Reporting Year: 2017 CRIZ City: Lancaster

Location Number: 1 EIN/SSN: 123456783

Legal Name: ABC Croperation

Part VII: BUSINESS INCOME STATEMENT

Pennsylvania personal income tax paid on business income for activity within the CRIZ but not withheld by the business for: shareholders, members or partners of Subchapter S corporations, Limited Liability Companies, Partnerships and Sole proprietorships.

SSN	Ownership % of Business must be in decimal format (###).	Business income for activity for all locations within Pennsylvania allocated to owner.	Pennsylvania personal income tax paid on business income for activity within all locations in Pennsylvania but not withheld by the business for the owner.	Business income for activity within the CRIZ allocated to the owner.	Pennsylvania personal income tax paid on business income for activity within the CRIZ but not withheld by the business for the owner.
123123123	0.1	11	12	13	14
456456456	0.12	21	22	23	24
789789789	0.17	31	32	33	34
741741741	0.25	41	42	43	44
852852852	0.11	51	52	53	54
963963963	0.2	61	62	63	64
123456789	0.05	71	72	73	74
Totals	1.00	50	75	100	125

Note: Failure to provide Social Security Numbers will result in the rejection of the amount claimed in column B.

	Column A	Column B
TAX TYPE	TOTAL Pennsylvania personal income tax paid on business income for activity within all locations in Pennsylvania but not withheld by the business for the owner.	TOTAL State taxes paid and attributable to the location within the CRIZ in the calendar year for which the CRIZ report is filed.
Pennsylvania personal income tax paid on business income for activity within the CRIZ but not withheld by the business for ownership	\$294.00	\$308.00
<input type="button" value="Continue"/> <input type="button" value="Edit Liquor/Wine"/>		

Page Fields

1. Social Security Number
2. Ownership Percent of Business: Percent must be in decimal format 0.00
3. Business Income for all locations within PA allocated to the owner.
4. Pennsylvania Personal Income tax paid on business income for activity within all locations in PA, but not withheld by the business for the owner.

5. Business Income for activity within the CRIZ allocated to the owner.
6. Pennsylvania Personal Income tax paid on business income for activity within the CRIZ, but not withheld by the business for the owner.

Part VIII: Construction Statement

This statement requires Construction Contractors to document invoices from the payment of Sales and Use tax on the purchase of materials used in construction in the CRIZ.

Report Functions	CRIZ Report			
Enter Report	Reporting Year:	2017	CRIZ City:	Lancaster
Search Report	Location Number:	1	EIN/SSN:	123456783
	Legal Name:	ABC Corporation		
Options	PART VIII: CONSTRUCTION STATEMENT			
CRIZ Instructions	Construction Contractors are required to complete this statement for: Sales and Use tax paid by a construction contractor on the purchase of materials used in construction in the CRIZ			
NIZ Instructions				
CRIZ Report Guide				
NIZ Report Guide				
Log Off				
	<p style="text-align: right;">* INVOICE OR RECEIPT NUMBER: <input type="text" value="12345678ABC"/></p> <p style="text-align: right;">* DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): <input type="text" value="11/16/2017"/></p> <p style="text-align: right;">* PURCHASE PRICE: <input type="text" value="10000"/></p> <p style="text-align: right;">* TOTAL SALES AND USE TAX PAID: <input type="text" value="600"/></p> <p style="text-align: center;"> <input type="button" value="Save and Add"/> <input type="button" value="Clear"/> </p> <p>CONSTRUCTION STATEMENT</p> <p style="text-align: right;">Total amount of Sales and Use tax paid on materials: <input type="text" value="0"/></p> <p style="text-align: center;"> <input type="button" value="Continue"/> <input type="button" value="Edit Income"/> </p> <p><small>The Department reserves the right to audit the information found within this chart. If selected for an audit, the invoices must match the chart at the time of the audit for certification.</small></p>			

Page Fields

1. Invoice Documentation: Construction Contractors are required to document the invoices and receipts used to determine the sales and use tax paid on the purchase of materials used in construction in the CRIZ.
 - Invoice or Receipt Number: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the vendor.
 - Date of Invoice or Receipt: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the vendor.
 - Purchase Price: Found by calculating the purchase price of the items on the receipt or invoice. Do not include mobile items or items purchased for outside the zone. All materials must be exclusively used and consumed at the CRIZ location for which the construction contract is based.
 - Total Sales and Use Tax Paid: Found by calculating the purchase price of the items by the sales tax rate. Do not include mobile items or items purchased for outside the zone. All materials must be exclusively used and consumed at the CRIZ location for which the construction contract is based.

After completing each set of fields per invoice, click on the Save and Add Button. This will create a sub-chart on the page with the invoices.

Warning: *If this page will be completed in parts based on timing constraints, you will be required to click on the continue button, prior to exiting the report. If you fail to click on the continue button, the information will not be saved upon returning to the report.*

The Department reserves the right to Audit the information found within this statement. If selected for an Audit, the invoices must match the chart at the time of the audit for certification.

Part IX: Property Statement

This statement requires Businesses to document invoices from the payment of Sales and Use tax on the purchase of tangible personal property or services used exclusively by the business for activity in the zone.

Report Functions	CRIZ Report		
Enter Report			
Search Report	Reporting Year: 2017	CRIZ City: Lancaster	
	Location Number: 1	EIN/SSN: 123456783	
	Legal Name: ABC Corporation		
Options	PART IX: PROPERTY STATEMENT		
CRIZ Instructions	Businesses are required to complete this statement for: Sales and Use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone		
NIZ Instructions			
CRIZ Report Guide			
NIZ Report Guide			
Log Off			
		*INVOICE OR RECEIPT NUMBER: 12345678ABC	
		*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): 11/16/2017	
		*PURCHASE PRICE: 10000	
		*TOTAL SALES AND USE TAX PAID: 600	
	<input type="button" value="Save and Add"/>	<input type="button" value="Clear"/>	
	PROPERTY STATEMENT		
	Total amount of Sales and Use tax paid on materials: 0		
	<input type="button" value="Continue"/>	<input type="button" value="Edit Construction"/>	
	The Department reserves the right to audit the information found within this chart. If selected for an audit, the invoices must match the chart at the time of the audit for certification.		

Page Fields

1. Invoice Documentation: Businesses are required to document the invoices and receipts used to determine the sales and use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone.
 - Invoice or Receipt Number: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the vendor.
 - Date of Invoice or Receipt: Found at the top or bottom of the actual invoice or receipt received during the sales transaction with the vendor.

- Purchase Price: Found by calculating the purchase price of the items on the receipt or invoice. Do not include mobile items or items purchased for outside the zone. All items must be exclusively used and consumed at the business CRIZ location.
- Total Sales and Use Tax Paid: Found by calculating the purchase price of the items by the sales tax rate. Do not include mobile items or items purchased for outside the zone. All items must be exclusively used and consumed at the business CRIZ location.

Examples of Prohibited Items: car leases, car parts, vehicles, travel receipts, laptops, mobile phones, handheld devices, tablets, remote desktop software (including virtual network computing, cloud services or virtual private networking).

After completing each set of fields per invoice, click on the Save and Add Button. This will create a sub-chart on the page with the invoices.

Warning: *If this page will be completed in parts based on timing constraints, you will be required to click on the continue button, prior to exiting the report. If you fail to click on the continue button, the information will not be saved upon returning to the report.*

The Department reserves the right to Audit the information found within this statement. If selected for an Audit, the invoices must match the chart at the time of the audit for certification.

Acknowledgement and Submission

To submit the report to the Department of Revenue, the business user must acknowledge the report verification statement, which serves as the electronic certification that the information contained within the report is true, correct, and complete.

 Please review all information for accuracy and edit where necessary. Next click 'Submit Report' at the bottom of this screen to file your report and obtain your confirmation number for future reference. Once the report is filed you will have the option to print a copy for your records.

The user is permitted to review the report and edit any sections within the report prior to report submission. To file the report with the Department of Revenue, the user must select “Submit Report.”

<p>Report Functions</p> <p>Enter Report</p> <p>Search Report</p> <p>Options</p> <p>CRIZ Instructions</p> <p>NIZ Instructions</p> <p>Log Off</p>	<p>Under penalties of perjury I certify that, to the best of my knowledge and belief, all of the information contained herein has been examined by me, and is true, correct, and complete.</p>	<p>Submit Report</p>																				
	<p>Edit Business Info Edit Apportionment Edit Remittance Edit Refund</p> <p>Edit Malt or Brewed Beverage Edit Liquor or Wine</p>																					
	<p>CRIZ Report</p> <p>PART I: IDENTIFICATION OF QUALIFIED BUSINESS</p> <table border="0" style="width: 100%; font-size: x-small;"> <tr> <td>Reporting Year:</td> <td>2013</td> <td>CRIZ City:</td> <td>Lancaster</td> </tr> <tr> <td>Location Number:</td> <td>1</td> <td>EIN/SSN:</td> <td>123456789</td> </tr> <tr> <td>Legal Name:</td> <td>ABC Corporation</td> <td>Trade Name:</td> <td>AToZ Corporation</td> </tr> <tr> <td>Date of First Operations in CRIZ:</td> <td>1/1/2013</td> <td>Date of First Operations in PA:</td> <td>12/31/2013</td> </tr> <tr> <td>Telephone Number:</td> <td>(727)765-0089</td> <td>Number Of Locations within Pennsylvania:</td> <td>3</td> </tr> </table>		Reporting Year:	2013	CRIZ City:	Lancaster	Location Number:	1	EIN/SSN:	123456789	Legal Name:	ABC Corporation	Trade Name:	AToZ Corporation	Date of First Operations in CRIZ:	1/1/2013	Date of First Operations in PA:	12/31/2013	Telephone Number:	(727)765-0089	Number Of Locations within Pennsylvania:	3
Reporting Year:	2013	CRIZ City:	Lancaster																			
Location Number:	1	EIN/SSN:	123456789																			
Legal Name:	ABC Corporation	Trade Name:	AToZ Corporation																			
Date of First Operations in CRIZ:	1/1/2013	Date of First Operations in PA:	12/31/2013																			
Telephone Number:	(727)765-0089	Number Of Locations within Pennsylvania:	3																			

Once the report is acknowledged as submitted to the Department of Revenue, the user will be provided with a confirmation number and the option to print the report for user records.

The user should retain the confirmation number as proof of filing the report and for inquiring about the report with the Department of Revenue.

Home	You have successfully filed your report. Your confirmation number is 168 . Click the Print button to print the report. If additional information is relevant or required with the submission of this electronic report, please mail the information to:
Report Functions	Office of Economic Development
Enter Report	PA Department of Revenue
Search Report	11th Flr Strawberry Square
Options	Harrisburg, PA 17128-1100

The printed report should not be mailed to the Department of Revenue.

If additional information is relevant with the submission of the electronic report, please mail the information by June 15 to Department of Revenue, Office of Economic Development, 1133 Strawberry Square, Harrisburg, PA 17128-1100.