

**MILITARY INSTALLATION REMEDIATION PROGRAM  
ELECTRONIC TAX REPORT INSTRUCTIONS**

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## **Report Filing Criteria**

The Military Installation Remediation (MIRP) program is a tax incremental financing program designed for the purpose of improvement and development within designated parcels in a municipality with a former military installation. It was established in 2019 under Title 73. Trade and Commerce –Chapter 16E Transit Revitalization Investment District Act.

The enabling legislation requires “*qualified taxpayers*” to file an annual tax report with the Department of Revenue to identify “*tax payments*” remitted to the commonwealth in the previous calendar year and attributable to the designated parcels within the program. The filing deadline is September 1.

State taxes certified by the Department of Revenue from the filed reports are transferred from the General Fund to the MIRP Fund established for utilization by the Military Installation Remediation Authority.

**Failure to timely file a complete report by September 1 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 qualified taxpayer for activities in the MIRP during the year for which a complete report was not timely submitted.**

## **Qualified Taxpayers**

- Any entity that conducts business, provides services and is located or partially located within the borders of the MIRP.
- Any construction contractor engaged in construction, including infrastructure or site preparation, reconstruction or renovation of a facility located in or partially in the MIRP.
- An individual whose primary residence is in a parcel designated within the borders of the MIRP.

## **Tax Payments**

- Payments are defined as state taxes paid by qualified taxpayers 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 [ra-rveconomic-dev@pa.gov](mailto:ra-rveconomic-dev@pa.gov).

### Accessing the MIRP Tax Report

The MIRP Tax Report is accessible from July 1<sup>st</sup> to September 1<sup>st</sup> annually on the [Military Installation Remediation Program \(pa.gov\)](#) webpage, by selecting webpage, by selecting the MIRP Report link.

## Military Installation Remediation Program

The Military Installation Remediation Program (MIRP) is a tax incremental financing program designed for the purpose of improvement and development within designated parcels in a municipality with a former military installation. The program was established in 2019 with the signing of Act 101 of 2019 (HB 1410). The legislation amended the Transit Revitalization Investment District Act.

All qualified taxpayers within designated parcels must complete an annual state tax report by September 1 each year so the Department of Revenue may certify state taxes to be transferred to the MIRP Fund for utilization by the Military Installation Remediation Authority.

[MIRP Report](#)

[Certifications](#)

[MIRP Instructions and Electronic Walkthrough](#)

The report is also accessible from the Business Tax e-Services website: [Online Services - Business Taxes \(pa.gov\)](#) and selecting the NIZ/CRIZ/MIRP Box.

[Tax Credit Broker Registration](#)

[Small Games of Chance Reporting](#)

[NIZ/CRIZ/MIRP Report](#)

## Login

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

**NIZ, CRIZ and MIRP REPORT**

**Home**

**Report Functions**  
Enter Report

**Options**  
Log On

**Login**

Existing users must login using their User ID and Password.

**e-Signature User ID and Password.**

User ID

Password

[Login](#)

Did you forget your UserID or Password?

[Reset UserID/Password](#)

New Users must first register a User ID and Password.

[Register](#)

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 MIRP reports on behalf of one or more qualified taxpayers, without limitation.

## MIRP – Home Page

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

**MIRP Home Page**

**Home**

**Report Functions**  
Enter Report

**Options**  
CRIZ Instructions and Walkthrough Guide  
MIRP Instructions and Walkthrough Guide  
NIZ Instructions and Walkthrough Guide  
Log Off

Welcome to online NIZ, CRIZ and MIRP Tax Return.  
Please select one of the options from the left menu to file a Return.

All qualified taxpayers submitting an electronic report must select "MIRP" from the drop down menu, for the submission of a Military Installation Remediation Program tax report.

The report requires a user to identify the city, location number, EIN/SSN, and legal name of each qualified taxpayer 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.

Page Fields:

1. **MIRP Location:** In the drop-down menu, select Horsham.
2. **Location Number:** Any qualified taxpayer with more than one location within the MIRP must submit separate reports for each location within the MIRP. The electronic application requires the user to select a different location number for each unique report filed. If a qualified taxpayer only has one location within the MIRP, the location number is "1". For each additional report, the user must select a new location number "2", "3", "4".

3. **EIN/SSN:** Enter the tax identification number assigned to the qualified taxpayer by the Internal Revenue Service. If the qualified taxpayer does not have an EIN, enter the owner’s Social Security number.

4. **Legal Name:** follow the instructions in the chart below:

If the qualified taxpayer 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 July 1<sup>st</sup> and September 1<sup>st</sup>.

- 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 Taxpayer

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

Enter Report	<input checked="" type="checkbox"/>
Search Report	
<b>Options</b>	
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 Corporation"/>		
<b>PART I: IDENTIFICATION OF QUALIFIED BUSINESS</b>			
*Date of First Operations in MIRP (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 Corporation"/>		
<b>Contact</b>			
*Name:	<input type="text" value="Steve Smith"/>	*Telephone Number:	<input type="text" value="7175643385"/>
Email Address:	<input type="text" value="Smith@yahoo.com"/>		
<b>Mailing Address</b>			
*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"/>
<b>Street/Job Address</b>			
*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"/>
<input type="button" value="Continue"/>			

1. **Date of First Operations in MIRP:** Enter the first date the qualified taxpayer conducted an active trade or business in the MIRP. If the qualified taxpayer is an individual, the date in which the individual established their primary residency within the MIRP.
2. **Date of First Operations in Pennsylvania:** Enter the first date the entity conducted any activity in PA within or outside the MIRP. If the qualified taxpayer is an individual, the date in which the individual established residency within Pa.
3. **Telephone Number:** Enter the telephone number for the qualified taxpayer in the MIRP.
4. **Number of Locations in Pennsylvania:** If the qualified taxpayer 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 qualified taxpayer 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 qualified taxpayer prefers to receive mail, if at an address other than the qualified taxpayer's street address. A post office box is acceptable.

8. **Street Address:** Enter the physical location of the qualified taxpayer located within the MIRP. A post office box is not acceptable.
9. **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.
10. **PA Employer Withholding Account Number:** Eight-digit number assigned by the Department of Revenue enabling businesses to withhold PA personal income tax.
11. **PA Corporate Tax Account Number:** Seven-digit number assigned by the Department of Revenue enabling businesses to remit corporation taxes.
12. **REVENUE ID:** Ten-digit number assigned by the Department of Revenue, separate from any federally issued identification numbers or Pennsylvania license numbers.



## Part II: Apportionment Worksheet for Corporations

Businesses that remit **Corporate Net Income 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.*

<b>Report Functions</b>	Reporting Year: <input type="text" value="2019"/>	MIRP City: <input type="text" value="Horsham"/>
Enter Report	Location Number: <input type="text" value="1"/>	EIN/SSN: <input type="text" value="123456789"/>
Search Report	Legal Name: <input type="text" value="ABC Corporation"/>	
<b>Options</b>	<b>PART II: APPORTIONMENT WORKSHEET FOR CORPORATIONS</b>	
CRIZ Instructions	<i>Businesses that remit corporate net income tax or bank shares tax must calculate and apportion the amount attributable to the location within the Military Installation Remediation program designated parcels (MIRP) using this worksheet.</i>	
NIZ Instructions	<i>If you are not subject to Corporate Net Income Tax or Bank Shares Tax please proceed to the next page.</i>	
Log Off		
	<b>A. PROPERTY FACTOR</b>	
	Within MIRP / Within PA <input type="text" value="\$10.00"/> <input type="text" value="\$100.00"/>	<input type="text" value="0.100000"/>
	<b>B. PAYROLL FACTOR</b>	
	Within MIRP / Within PA <input type="text" value="\$20.00"/> <input type="text" value="\$200.00"/>	<input type="text" value="0.100000"/>
	<b>C. SALES FACTOR</b>	
	Within MIRP / Within PA <input type="text" value="\$30.00"/> <input type="text" value="\$300.00"/>	<input type="text" value="0.100000"/>
	<b>D. TOTAL APPORTIONMENT</b> (Sum of three factors above):	<input type="text" value="0.300000"/>
	<b>E. TAX PERCENTAGE</b> (divide Total Apportionment by 3):	<input type="text" value="0.100000"/>
	<b>F. MIRP TAX LIABILITY:</b>	
	<b>Corporate Net Income Tax</b>	<b>Bank Shares Tax</b>
	Tax Payments Made <input type="text" value="\$100.00"/>	<input type="text" value="\$300.00"/>
	Tax Percentage <input type="text" value="0.100000"/>	<input type="text" value="0.100000"/>
	MIRP Tax Liability <input type="text" value="\$10.00"/>	<input type="text" value="\$30.00"/>
	<input type="button" value="Continue"/>	<input type="button" value="Edit Business Info"/>

### Section A: Property Factor

1. *Within the MIRP* – The average value of the taxpayer’s real and tangible personal property owned and used in the MIRP plus eight times the rental rate for real and tangible personal property rented and used in the MIRP.
2. *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

3. *Within the MIRP* – Total compensation paid in the MIRP. Compensation is considered paid in the MIRP under all of the following scenarios:
  - The person's service is performed entirely within the MIRP;
  - The person's service is performed within and outside the MIRP, but the service performed outside the MIRP is incidental to the service performed within the MIRP; and
  - Some of the service is performed in the MIRP, and the base of operations is in the MIRP.
  - If there is no base of operations, compensation is paid in the MIRP if the place from which the service is directed or controlled is in the MIRP.
  - 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 MIRP if the employee's residence is within the MIRP.
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 MIRP* – Total sales in the MIRP during the tax period. Sales of tangible personal property are considered in the MIRP if the property is delivered or shipped to a purchaser that takes possession within the MIRP, regardless of the FOB point or other conditions of the sale. Sales, other than sales of tangible personal property, are in the MIRP if:
  - The income-producing activity is performed in the MIRP; or
  - The income-producing activity is performed within and outside the MIRP, and a greater proportion of the income-producing activity is performed in the MIRP 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 MIRP, 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 MIRP 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: MIRP Tax Liability:** Enter the Total Tax Payments remitted to the department during the calendar year. This section will auto-calculate the MIRP Tax Liability.

**Part III: State Tax Remittance Statement**

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

Each qualified business within the MIRP must identify:

- Column A: State taxes paid by the business for all Pennsylvania locations in the calendar year for which the MIRP report is filed.
- Column B: State taxes paid and attributable to the location(s) within the MIRP in the calendar year for which the MIRP report is filed.

TAX TYPE	Column A State taxes paid by the qualified taxpayer for all Pennsylvania locations in the calendar year for which the MIRP report is filed.	Column B State taxes paid by the qualified taxpayer and attributable to the location within the MIRP in the calendar year for which the MIRP report is filed.
Corporate Net Income Tax	\$100.00	\$10.00
Bank Shares Tax	\$300.00	\$30.00
Sales, Use and Hotel Occupancy Tax	\$700.00	\$800.00
Employer Withholding	\$900.00	\$100.00
Realty Transfer Tax	\$200.00	\$300.00
<b>Total taxes remitted to the commonwealth attributable to the MIRP location:</b>		<b>\$2,000.00</b>

- 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.
- Corporate net income tax, and bank shares tax which was calculated on the apportionment worksheet are automatically recorded on the state tax remittance statement.

- 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.

**Part IV: State Tax Refund Statement**

All qualified taxpayers 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.

<p><b>Report Functions</b></p> <p>Enter Report</p> <p>Search Report</p> <p><b>Options</b></p> <p>CRIZ Instructions</p> <p>NIZ Instructions</p> <p>CRIZ Report Guide</p> <p>NIZ Report Guide</p> <p>Log Off</p>	<p>Reporting Year: <input type="text" value="2019"/></p> <p>Location Number: <input type="text" value="1"/></p> <p>Legal Name: <input type="text" value="ABC Corporation"/></p> <p>MIRP City: <input type="text" value="Horsham"/></p> <p>EIN/SSN: <input type="text" value="123456789"/></p>
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**PART IV: STATE TAX REFUND STATEMENT**

TAX TYPE	<u>Column A</u> Refunds granted to the qualified taxpayer for all Pennsylvania locations in the calendar year for which the MIRP report is filed.	<u>Column B</u> Refunds granted to the qualified taxpayer and attributable to the location (s) within the MIRP in the calendar year for which the MIRP report is filed.
Corporate Net Income Tax	<input type="text" value="\$111.00"/>	<input type="text" value="\$222.00"/>
Bank Shares Tax	<input type="text" value="\$555.00"/>	<input type="text" value="\$888.00"/>
Sales, Use and Hotel Occupancy Tax	<input type="text" value="\$777.00"/>	<input type="text" value="\$888.00"/>
Employer Withholding	<input type="text" value="\$999.00"/>	<input type="text" value="\$111.00"/>
Realty Transfer Tax	<input type="text" value="\$222.00"/>	<input type="text" value="\$333.00"/>
Personal Income Tax paid by shareholders, members or partners of Subchapter S corporations, Limited Liability Companies, Partnerships and Sole proprietorships on business income for activity within MIRP but not withheld by the business.	<input type="text" value="\$500.00"/>	<input type="text" value="\$800.00"/>
Total Refunds attributable to the MIRP location:		<input type="text" value="\$2,820.00"/>

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

**Note:** A qualified taxpayer whose only location is within the MIRP must fill in Columns A and B even if identical amounts are reported.

**Part VII: Qualified Taxpayer 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 MIRP, 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.**

<b>Report Functions</b>	Reporting Year: 2019	MIRP City: Horsham
Enter Report	Location Number: 1	EIN/SSN: 123456789
Search Report	Legal Name: ABC Corporation	

**Part V: BUSINESS INCOME STATEMENT**

*Personal Income Tax paid by shareholders, members or partners of Subchapter S corporations, Limited Liability Companies, Partnerships and Sole proprietorships on business income for activity within MIRP but not withheld by the business.*

SSN	Ownership % of Business must be in decimal format (###.##).	Business income 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 MIRP allocated to the owner.	Pennsylvania personal income tax paid on business income for activity within the MIRP but not withheld by the business for the owner.
123123123	10.00	\$11.00	\$12.00	\$13.00	\$14.00
456456456	10.55	\$21.00	\$22.00	\$23.00	\$24.00
789789789	20.45	\$31.00	\$32.00	\$33.00	\$34.00
741741741	39.00	\$41.00	\$42.00	\$43.00	\$44.00
852852852	5.01	\$51.00	\$52.00	\$53.00	\$54.00
963963963	6.99	\$61.00	\$62.00	\$63.00	\$64.00
123456789	18.00	\$71.00	\$72.00	\$73.00	\$74.00
<b>Totals</b>	<b>110.00</b>	<b>\$287.00</b>	<b>\$294.00</b>	<b>\$301.00</b>	<b>\$308.00</b>

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

TAX TYPE	Column A 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.	Column B TOTAL State taxes paid and attributable to the location within the MIRP in the calendar year for which the MIRP report is filed.
Pennsylvania personal income tax paid on business income for activity within the MIRP but not withheld by the business for ownership	\$294.00	\$308.00

Continue 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 MIRP allocated to the owner.

- Pennsylvania Personal Income tax paid on business income for activity within the MIRP, but not withheld by the business for the owner.

Please email the Report Confirmation Number to [ra-ryeconomic-dev@pa.gov](mailto:ra-ryeconomic-dev@pa.gov); if additional owners and taxes do not fit within the parameters of the Business Income Statement.

### **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 MIRP.

<b>Report Functions</b>	Reporting Year: 2019	MIRP City: Horsham
Enter Report	Location Number: 1	EIN/SSN: 123456789
Search Report	Legal Name: ABC Corporation	
<b>Options</b>	<b>PART VI: CONSTRUCTION STATEMENT</b>	
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 MIRP	
NIZ Instructions		
CRIZ Report Guide	*INVOICE OR RECEIPT NUMBER: <input type="text"/>	
NIZ Report Guide	*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): <input type="text"/>	
Log Off	*PURCHASE PRICE OF MATERIALS USED IN CONSTRUCTION IN THE MIRP: <input type="text"/>	
	*TOTAL SALES AND USE TAX PAID ON MATERIALS USED IN THE MIRP: <input type="text"/>	
	<input type="button" value="Save and Add"/> <input type="button" value="Clear"/>	
	<b>CONSTRUCTION STATEMENT</b>	
	Total amount of Sales and Use tax paid on materials: <input type="text" value="0"/>	
	<input type="button" value="Save/Continue"/> <input type="button" value="Edit Income"/>	
	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.	

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 MIRP.

- 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 MIRP. All materials must be exclusively used and consumed at the MIRP 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 MIRP. All materials must be exclusively used and consumed at the MIRP 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 review, request, inspect and/or audit the information found within this statement. If contacted by the Department, the invoices must match the report for certification.**

### **Part IX: Property Statement**

This statement requires Qualified taxpayers 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 MIRP.

<b>Report Functions</b>	Reporting Year: 2019	MIRP City: Horsham
Enter Report	Location Number: 1	EIN/SSN: 123456789
Search Report	Legal Name: ABC Corporation	
<b>Options</b>	<b>PART VII: PROPERTY STATEMENT</b>	
CRIZ Instructions	Qualified Taxpayers 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 qualified taxpayer for activity in the MIRP	
NIZ Instructions		
CRIZ Report Guide		
NIZ Report Guide		
Log Off		

\* INVOICE OR RECEIPT NUMBER:

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

\* PURCHASE PRICE:

\* TOTAL SALES AND USE TAX PAID:

**PROPERTY STATEMENT**

Total amount of Sales and Use tax paid on materials:

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:

Invoice Documentation: Qualified taxpayers 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 qualified taxpayer for activity in the MIRP.

- 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 MIRP. All items must be exclusively used and consumed at the qualified taxpayer MIRP 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

MIRP. All items must be exclusively used and consumed at the qualified taxpayer MIRP 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 review, request, inspect and/or audit the information found within this statement. If contacted by the Department, the invoices must match the report for certification.**

### **Acknowledgement and Submission**

To submit the report to the Department of Revenue, the qualified taxpayer 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.”

<b>Report Functions</b>	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.		
Enter Report	<input type="button" value="Submit Report"/>		
Search Report			
<b>Options</b>	<input type="button" value="Edit Business Info"/>	<input type="button" value="Edit Apportionment"/>	<input type="button" value="Edit Remittance"/>
CRIZ Instructions	<input type="button" value="Edit Malt or Brewed Beverage"/>		<input type="button" value="Edit Liquor or Wine"/>
NIZ Instructions	<b>MIRP Report</b>		
Log Off	<b>PART I: IDENTIFICATION OF QUALIFIED BUSINESS</b>		
	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.

... You have successfully filed your report. Your confirmation number is 168 . Click the Print button to print the report.

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

## **OTHER DOCUMENTATION**

If additional information is relevant with the submission of the electronic report. The information must be received by the September 1 report deadline. Please email the Report Confirmation Number to [ra-rveconomic-dev@pa.gov](mailto:ra-rveconomic-dev@pa.gov); if submitting other documentation.

Other Documentation may include any information not documented within the report that may assist the Department with Certification, such as the identification of a payroll provider, professional employer organization, calculations used to report tax within the zone, etc.