

**CITY REVITALIZATION AND IMPROVEMENT ZONE PROGRAM
ELECTRONIC TAX REPORT INSTRUCTIONS**

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Report Filing Criteria

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.

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.

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

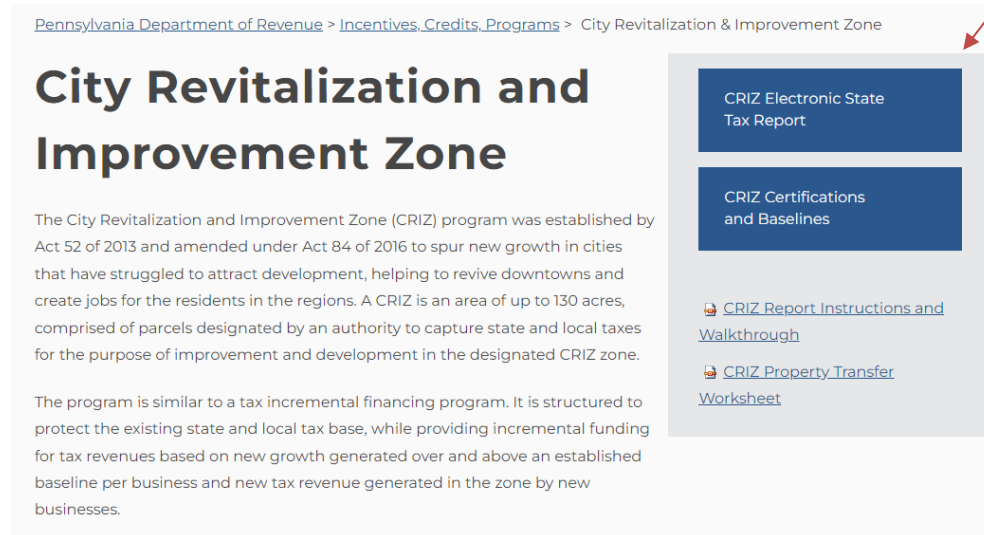
- Payments are defined as state taxes paid by qualified businesses to the Department of Revenue via ACH debit, ACH credit, credit card, debit card, certified check, cashier's check and paper check in the calendar year for which the report is filed.
- Payments do not include carry-over credits, restricted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

Help and Assistance

All questions pertaining to this report should be directed to: ra-rveconomic-dev@pa.gov

Accessing the CRIZ Report Application

The CRIZ Report is accessible from April 1st to the June 15th annually on the [City Revitalization & Improvement Zone \(pa.gov\)](#) webpage, by selecting CRIZ Electronic State Tax Report link



[Pennsylvania Department of Revenue](#) > [Incentives, Credits, Programs](#) > City Revitalization & Improvement Zone

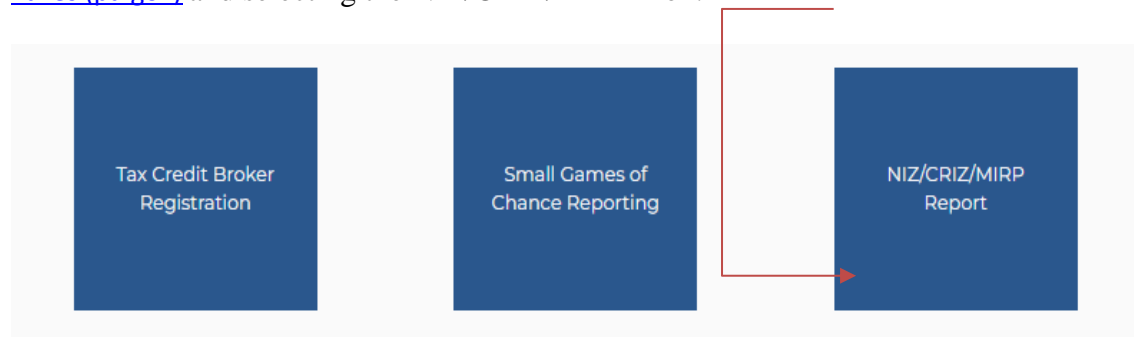
City Revitalization and Improvement Zone

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.

- CRIZ Electronic State Tax Report
- CRIZ Certifications and Baselines
- [CRIZ Report Instructions and Walkthrough](#)
- [CRIZ Property Transfer Worksheet](#)

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 **CRIZ Login** page.

NIZ, CRIZ and MIRP REPORT

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 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.

NIZ, CRIZ and MIRP REPORT

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

Home

Report Functions

Enter Report

Options

CRIZ Instructions and Walkthrough Guide

MIRP Instructions and Walkthrough Guide

NIZ Instructions and Walkthrough Guide

Log Off

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 below, as submitted will deny access to the report for future modifications.

Page Fields:

1. **CRIZ City:** In the drop down menu, select the name of city in which the business is located.
2. **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".

3. **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.

4. **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 Corporation"/>		

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 Corporation"/>		

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"/>		

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 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	Reporting Year: 2013	CRIZ City: Lancaster
Enter Report	Location Number: 1	EIN/SSN: 123456789
Search Report	Legal Name: ABC Corporation	
Options	<input type="checkbox"/>	
CRIZ Instructions	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.	
NIZ Instructions	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.	
Log Off		

A. PROPERTY FACTOR	Within CRIZ / Within PA		0.000000
B. PAYROLL FACTOR	Within CRIZ / Within PA		0.000000
C. SALES FACTOR	Within CRIZ / Within PA		0.000000
D. TOTAL APPORTIONMENT (Sum of three factors above):			0
E. TAX PERCENTAGE (divide Total Apportionment by 3):			0.000000
F. CRIZ TAX LIABILITY:			
	Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax	Bank Shares Tax	
Total Tax Payments Made			
Tax Percentage	0.000000	0.000000	
CRIZ Tax Liability	0.00	0.00	

[Continue](#) [Edit Business Info](#)

Page Fields:

Section A: Property Factor

1. *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.
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 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 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 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:	<input type="text" value="2017"/>	CRIZ City:	<input type="text" value="Lancaster"/>	
	Location Number:	<input type="text" value="1"/>	EIN/SSN:	<input type="text" value="123456783"/>	
	Legal Name:	<input type="text" value="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	<input type="text" value="100"/>	<input type="text" value="200"/>		
	Bank Shares Tax	<input type="text" value="500"/>	<input type="text" value="600"/>		
	Sales, Use and Hotel Occupancy Tax	<input type="text" value="700"/>	<input type="text" value="800"/>		
	Employer Withholding	<input type="text" value="900"/>	<input type="text" value="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	<input type="text" value="200"/>	<input type="text" value="300"/>		
	Total taxes remitted to the commonwealth attributable to the CRIZ location:		<input type="text" value="15000"/>		
		<input type="button" value="Continue"/>	<input type="button" value="Edit Apportionment"/>		

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			
Enter Report	Reporting Year: <input type="text" value="2017"/>	CRIZ City: <input type="text" value="Lancaster"/>	
Search Report	Location Number: <input type="text" value="1"/>	EIN/SSN: <input type="text" value="123456783"/>	
Options		Legal Name: <input type="text" value="ABC Corporation"/>	
CRIZ Instructions	PART IV: STATE TAX REFUND STATEMENT		
NIZ Instructions		Column A	Column B
CRIZ Report Guide	TAX TYPE	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.
NIZ Report Guide	Corporate Net Income Tax/Capital Stock/Foreign Franchise Tax	<input type="text" value="111"/>	<input type="text" value="222"/>
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				
Log Off	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.			
	<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="22.18"/>
	*INVOICE OR RECEIPT NUMBER: <input type="text" value="12345678ABC"/>			
	*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): <input type="text" value="11/16/2017"/>			
	*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, 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, 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 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 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	<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 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 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 in full and/or the ownership information is not accurate.

Report Functions					
Enter Report	Reporting Year:	2017	CRIZ City:	Lancaster	
Search Report	Location Number:	1	EIN/SSN:	123456783	
	Legal Name:	ABC Croporation			
Options					
CRIZ Instructions	<i>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.</i>				
NIZ Instructions					
CRIZ Report Guide					
NIZ Report Guide					
Log Off					

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.

Please email the Report Confirmation Number to ra-rveconomic-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 CRIZ.

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 VII: 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				
	*INVOICE OR RECEIPT NUMBER: <input type="text" value="12345678ABC"/> *DATE OF INVOICE OR RECEIPT (MM/DD/YYYY): <input type="text" value="11/16/2017"/> *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"/>			
	CONSTRUCTION STATEMENT			
	Total amount of Sales and Use tax paid on materials: <input type="text" value="0"/>			
	<input type="button" value="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.			

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 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 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.

The screenshot displays the 'CRIZ Report' web interface. On the left is a navigation menu with 'Report Functions' (Enter Report, Search Report) and 'Options' (CRIZ Instructions, NIZ Instructions, CRIZ Report Guide, NIZ Report Guide, Log Off). The main content area shows report details: Reporting Year: 2017, CRIZ City: Lancaster, Location Number: 1, EIN/SSN: 123456783, and Legal Name: ABC Corporation. Below this is the 'PART IX: PROPERTY STATEMENT' section, which includes a note: '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.' There are four input fields: '*INVOICE OR RECEIPT NUMBER:' (12345678ABC), '*DATE OF INVOICE OR RECEIPT (MM/DD/YYYY):' (11/16/2017), '*PURCHASE PRICE:' (10000), and '*TOTAL SALES AND USE TAX PAID:' (600). Below these are 'Save and Add' and 'Clear' buttons. Further down is the 'PROPERTY STATEMENT' section with a field for 'Total amount of Sales and Use tax paid on materials:' (0) and 'Continue' and 'Edit Construction' buttons. A disclaimer at the bottom states: '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 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 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.”

Report Functions Enter Report Search Report Options CRIZ Instructions NIZ Instructions Log Off	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.		
	<input type="button" value="Submit Report"/>		
	<input type="button" value="Edit Business Info"/>	<input type="button" value="Edit Apportionment"/>	<input type="button" value="Edit Remittance"/>
	<input type="button" value="Edit Malt or Brewed Beverage"/>		<input type="button" value="Edit Liquor or Wine"/>
CRIZ Report			
PART I: IDENTIFICATION OF QUALIFIED BUSINESS			
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:
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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 June 15 report deadline. Please email the Report Confirmation Number to 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.