

**NEIGHBORHOOD IMPROVEMENT ZONE (NIZ) PROGRAM  
ELECTRONIC TAX REPORT INSTRUCTIONS**

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## Report Filing Criteria

Article XIX-B of the Tax Reform Code contains the Neighborhood Improvement Zone (NIZ) program. State and local taxes collected from the NIZ will be used to repay debt service and bonds issued by the Allentown Neighborhood Improvement Zone Development Authority to fund various economic development projects within the zone, including an arena.

Pennsylvania law requires all businesses within the NIZ to complete this report annually by Jan. 31, identifying the type and amount of all taxes remitted to the commonwealth during the previous calendar year, so the Department of Revenue may certify state taxes to be transferred to the NIZ Fund established for the redevelopment projects.

**Any business within the NIZ that fails to file a complete report on a timely basis will be subject to a penalty of the greater of \$1,000.00 or 10 percent of all eligible state taxes payable by the business for activities in the NIZ during the previous calendar year.**

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The following businesses within the NIZ must complete this report:

- NIZ Qualified Business: Any sole proprietorship, corporation, limited liability company, partnership or association that conducts business, provides services and has physical presence within the borders of the NIZ.
- Professional Sports Organization: Any sole proprietorship, corporation, limited liability company, partnership or association that owns a professional sports franchise and conducts professional athletic events at the sports arena facility or facility complex within the NIZ zone.
- Vendors and Concessionaires: Any such entities at the sports arena facility or facility complex within the NIZ zone.
- Any construction contractor with a construction contract in the NIZ who paid Sales Tax on the purchase price of property, including materials, equipment, components, and supplies, which it purchased and installed in the performance of its construction contract within the NIZ zone.
- Any construction contractor with a construction contract in the NIZ who paid Personal Income Tax withheld from employees providing labor for services within its construction contract within the NIZ zone.

## Help and Assistance

All questions pertaining to this report should be directed to: [ra-rveconomic-dev@pa.gov](mailto:ra-rveconomic-dev@pa.gov)

## Accessing the NIZ Report

The NIZ Report is accessible from November 1<sup>st</sup> to the January 31<sup>st</sup> annually on the [Neighborhood Improvement Zone \(pa.gov\)](#) webpage, by selecting NIZ Electronic State Tax Report link.

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

# Neighborhood Improvement Zone

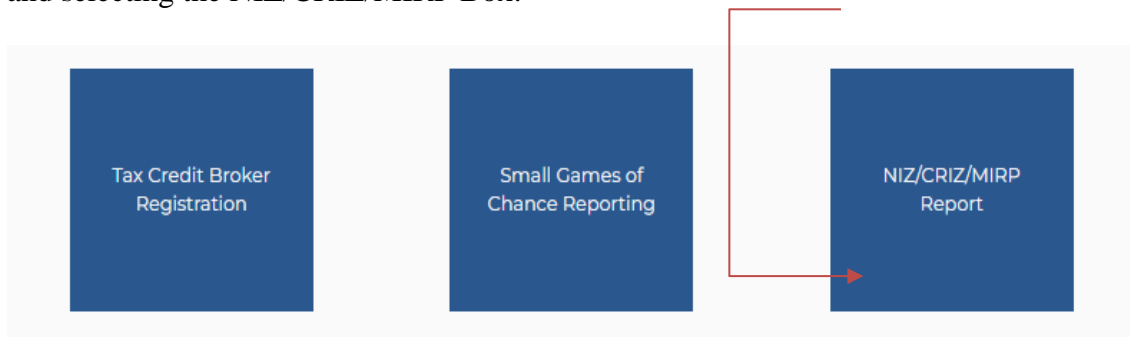
The Neighborhood Improvement Zone (NIZ) program was established by Act 50 of 2009, Act 26 of 2011 and Act 87 of 2012, and then was added to the Tax Reform Code by Act 52 of 2013 as amended in Act 84 of 2016. State and local taxes collected from the NIZ will be used to repay debt service and bonds issued by the Allentown Neighborhood Improvement Zone Development Authority to fund various economic development projects within the zone, including an arena.

All businesses within the NIZ must complete an [annual state tax report](#) by Jan. 31st each year so the Department of Revenue may certify state taxes to be transferred to the NIZ Fund established for the redevelopment project.



The screenshot shows a sidebar menu with two main categories: 'NIZ Electronic State Tax Report' and 'Certifications & Reconciliation Records'. Under 'NIZ Electronic State Tax Report', there are links for 'Electronic Tax Report Instructions' and 'Guide for Completing the NIZ Electronic State Tax Report'. A red arrow points to the 'NIZ Electronic State Tax Report' link.

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.



The screenshot shows three blue boxes with white text. From left to right, they are: 'Tax Credit Broker Registration', 'Small Games of Chance Reporting', and 'NIZ/CRIZ/MIRP Report'. A red arrow points to the 'NIZ/CRIZ/MIRP Report' box.

# Login

**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](#)

[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 NIZ reports on behalf of one or more businesses, without limitation.

## NIZ – 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 "NIZ" from the drop down menu, for the submission of a Neighborhood Improvement Zone tax report.

The screenshot shows a web interface with a sidebar on the left containing 'Home', 'Report Functions' (with 'Enter Report'), and 'Options' (with links for CRIZ, MIRP, and NIZ instructions, and 'Log Off'). The main content area is titled 'NIZ, CRIZ and MIRP Report' and asks 'Do you want to file a CRIZ, MIRP or NIZ report?'. A dropdown menu is set to 'NIZ', and a 'Continue' button is visible below it. A red box highlights the dropdown menu.

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.

The screenshot shows the 'NIZ Report' form. A legend indicates '\* = Field is Required'. A note states: 'If an entity has multiple locations within the NIZ, a different location number must be selected for each report filed. If only one report is being prepared, the location number is 1.' The form includes fields for 'Your Filing Year' (2023), '\*NIZ City' (dropdown), '\*Location Number' (dropdown), '\*EIN/SSN' (text and dropdown), and '\*Legal Name' (text). There are radio buttons for 'Report' (selected) and 'Amend Report', and a 'Continue' button at the bottom.

Page Fields:

1. **NIZ 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 NIZ must submit a separate report for each location within the NIZ. 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 NIZ, 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 November 1st and January 31<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 Business

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

| PART I: IDENTIFICATION OF QUALIFIED BUSINESS   |   |   |                          |
|--|---|---|--------------------------|
| *Date of First Operations in NIZ (MM/DD/YYYY): | 01/01/2013  | *Date of First Operations in PA (MM/DD/YYYY): | 12/31/2013               |
| *Telephone Number:                             | 7276570089  | *Number Of Locations within Pennsylvania:     | 3                        |
| Trade Name:                                    | AToZ Corpotation  |   |                          |
| <b>Contact</b>                                 |   |   |                          |
| *Name:   | Steve Smith   | *Telephone Number:                            | 7175643385               |
| Email Address:                                 | Smith@yahoo.com   |   |                          |
| <b>Mailing Address</b>                         |   |   |                          |
| *Address Line 1:                               | 675 Myrtle ct   | Address Line 2:                               | Wood Cliff               |
| *City:   | Philadelphia  | *State:                                       | PA *ZIP: 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:                               | 123 Market St   | Address Line 2:                               |                          |
| *City:   | Harrisburg  | *State:                                       | PA *ZIP: 17128           |
| PA Sales & Use Tax License Number:             | 23425675  | PA Employer Withholding Account Number:       | 98798796                 |
| PA Corporation Tax Account Number:             | 8753632   | Revenue ID:                                   | 2379428347               |
| Malt Beverage Account Number:                  | 5483  |   |                          |

Page Fields:

- **Date of First Operations in NIZ:** Enter the first date the entity conducted an active trade or business in the NIZ.
- **Date of First Operations in Pennsylvania:** Enter the first date the entity conducted any activity in PA within or outside the NIZ and/or employed PA residents.
- **Telephone Number:** Enter the telephone number for the entity in the NIZ.
- **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.
- **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.

- **Contact Information:** Enter the name, telephone number and email address of the person the Department of Revenue may contact regarding questions about the report.
- **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.
- **Street Address:** Enter the physical location of the entity located within the NIZ. A post office box is not acceptable.
- **Job Address:** Enter the physical location of the construction contract within the NIZ for entities filing the reports as construction contractors.
- **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.
- **PA Employer Withholding Account Number:** Eight-digit number assigned by the Department of Revenue enabling businesses to withhold PA personal income tax.
- **PA Corporate Tax Account Number:** Seven-digit number assigned by the Department of Revenue enabling businesses to remit corporation taxes.
- **REVENUE ID:** Ten-digit number assigned by the Department of Revenue, separate from any federally issued identification numbers or Pennsylvania license numbers.
- **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, Bank Shares Tax or Gross Premiums 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>PART II: APPORTIONMENT WORKSHEET FOR CORPORATIONS</b>  |                                 |                                  |                                       |
|---|---------------------------------|----------------------------------|---------------------------------------|
| <i>Businesses that remit corporate net income tax, capital stock/foreign franchise tax, bank shares tax or gross premiums tax must calculate and apportion the amount attributable to the location within the zone using this worksheet</i> |                                 |                                  |                                       |
| <b>A. PROPERTY FACTOR</b>   |                                 |                                  |                                       |
| Within NIZ / Within PA  | <input type="text" value="10"/> | <input type="text" value="100"/> | <input type="text" value="0.100000"/> |
| <b>B. PAYROLL FACTOR</b>  |                                 |                                  |                                       |
| Within NIZ / Within PA  | <input type="text" value="20"/> | <input type="text" value="200"/> | <input type="text" value="0.100000"/> |
| <b>C. SALES FACTOR</b>  |                                 |                                  |                                       |
| Within NIZ / Within PA  | <input type="text" value="30"/> | <input type="text" value="300"/> | <input type="text" value="0.100000"/> |



## **A: Property Factor**

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

*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.

## **B: Payroll Factor**

*Within the NIZ* – Total compensation paid in the NIZ. Compensation is considered paid in the NIZ under all of the following scenarios:

1. The person's service is performed entirely within the NIZ ;
2. The person's service is performed within and outside the NIZ , but the service performed outside the NIZ is incidental to the service performed within the NIZ ; and
3. Some of the service is performed in the NIZ, and the base of operations is in the NIZ.
  - If there is no base of operations, compensation is paid in the NIZ if the place from which the service is directed or controlled is in the NIZ.
  - 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 NIZ if the employee’s residence is within the NIZ.

*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.

## **C: Sales Factor**

*Within the NIZ* – Total sales in the NIZ during the tax period. Sales of tangible personal property are considered in the NIZ if the property is delivered or shipped to a purchaser that takes possession within the NIZ, regardless of the FOB point or other conditions of the sale. Sales, other than sales of tangible personal property, are in the NIZ if:

1. The income-producing activity is performed in the NIZ ; or
2. The income-producing activity is performed within and outside the NIZ, and a greater proportion of the income-producing activity is performed in the NIZ than in any other location, based on costs of performance.

*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 NIZ, 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 NIZ 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.

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

|   |          |
|---|----------|
| <b>D. TOTAL APPORTIONMENT</b> (Sum of three factors above): | 0.300000 |
|---|----------|

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

|   |     |
|---|-----|
| <b>E. TAX PERCENTAGE</b> (divide Total Apportionment by 3): | 100 |
|---|-----|

**F: NIZ Tax Liability**

Multiply the Total Tax Payments remitted to the department during the calendar year by the Tax Percentage from Section D.

| <b>F. NIZ TAX LIABILITY:</b>   |                                 |  |                        |                           |
|--------------------------------|---------------------------------|--|------------------------|---------------------------|
|                                | <b>Corporate Net Income Tax</b> | <b>Capital Stock/Foreign Franchise Tax</b> | <b>Bank Shares Tax</b> | <b>Gross Premiums Tax</b> |
| <b>Total Tax Payments Made</b> | 0.00                            | 0.00                                       | 0.00                   | 0.00                      |
| <b>Tax Percentage</b>          | 0.000000                        | 0.000000                                   | 0.000000               | 0.000000                  |
| <b>NIZ Tax Liability</b>       | 0.00                            | 0.00                                       | 0.00                   | 0.00                      |

**Part III: State Tax Remittance Statement**

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

Each qualified business within the NIZ must identify:

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

**PART III: STATE TAX REMITTANCE STATEMENT**

| <b>TAX TYPE</b>                     | <b>Column A<br/>State taxes paid by the<br/>business for all<br/>Pennsylvania locations in<br/>the calendar year for<br/>which the NIZ report is<br/>filed.</b> | <b>Column B<br/>State taxes paid and<br/>attributable to the<br/>location within the NIZ in<br/>the calendar year for<br/>which the NIZ report is<br/>filed.</b> |
|-------------------------------------|---|--|
| Corporate Net Income Tax            | 100   | 200  |
| Capital Stock/Foreign Franchise Tax | 300   | 400  |
| Bank Shares Tax                     | 500   | 600  |
| Sales, Use & Hotel Occupancy Tax    | 700   | 800  |
| Employer Withholding                | 900   | 100  |
| Gross Receipts Tax                  | 200   | 300  |

- 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, capital stock/foreign franchise tax, bank shares tax or gross premiums tax which was calculated on the apportionment worksheet are automatically recorded on the state tax remittance statement.
- Pennsylvania personal income tax paid on business income for activity within NIZ but not withheld by the business for sole proprietor, shareholder in PA S corporation, partner in a partnership, or member of an LLC must list the Social Security Numbers for taxes claimed within this tax category.
- Contactors are required to submit to the department's Office of Economic Development a copy of each construction contract under which tax payments are claimed within this report on a compact disc or thumb drive along with copies of invoices or copies of all applicable sales or use tax accrual records and proof of payment of tax for all transactions. Should more than one invoice be paid by a single check, please provide a copy of the applicable check voucher highlighting the subject invoices in addition to the cancelled check. The construction contract(s) and evidence of payment(s) must be postmarked by January 31 and mailed to: Department of Revenue, Office of Economic Development, 1133 Strawberry Square, Harrisburg, PA 17128-1100.

- Businesses are encouraged to submit to the department’s Office of Economic Development a copy of each invoice under which tax payments are claimed within this report on a compact disc or thumb drive along with copies of invoices or copies of all applicable sales or use tax accrual records and proof of payment of tax for all transactions from the category: Sales/use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone. Should more than one invoice be paid by a single check, please provide a copy of the applicable check voucher highlighting the subject invoices in addition to the cancelled check. If the evidence is not submitted by January 31, the Department may request it to validate the taxes.

**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 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.

Each qualified business within the NIZ must identify:

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

| <b>PART IV: STATE TAX REFUND STATEMENT</b> |  |   |
|--|--|---|
| <b>TAX TYPE</b>                            | <b>Column A<br/>Refunds granted to the business for all Pennsylvania locations in the calendar year for which the NIZ report is filed.</b> | <b>Column B<br/>Refunds granted to the business and attributable to the location (s) within the NIZ in the calendar year for which the NIZ report is filed.</b> |
| Corporate Net Income Tax                   | 111  | 222   |
| Capital Stock/Foreign Franchise Tax        | 333  | 444   |
| Bank Shares Tax                            | 555  | 666   |
| Sales & Use Tax                            | 777  | 888   |

**Tax refunds are payments issued 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.**

**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.

| <b>PART V: MALT OR BREWED BEVERAGE TAX STATEMENT</b>  |                        |  |                                   |
|---|------------------------|--|-----------------------------------|
| <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>   |                        |  |                                   |
| <b>Malt or Brewed Beverage Excise Tax Formula for calculation:</b> tax rate (see below) multiplied by volume purchased for resale in the zone per volume amount.  |                        |  |                                   |
| <b>Malt or Brewed Beverage Sales Tax Formula for calculation:</b> 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> |                        |  |                                   |
| <b>Volume Amount</b>  | <b>Excise Tax Rate</b> | <b>Volume purchased for resale in the zone</b> | <b>Tax Paid</b>                   |
| 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"/> |

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.
2. Invoice Documentation: Restaurants and Bars are required to submit to the department’s Office of Economic Development a copy of each invoice under which tax payments are claimed within this report on a compact disc or thumb drive. Should more than one invoice be paid by a single check, please provide a copy of the applicable check voucher highlighting the subject invoices in addition to the cancelled check. The evidence must be postmarked by January 31 and mailed to: Department of Revenue, Office of Economic Development, 1133 Strawberry Square, Harrisburg, PA 17128-1100.

*Businesses that do not remit specific taxes listed within this section may continue to the next section.*

**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.

| <b>PART VI: LIQUOR/WINE TAX STATEMENT</b>   |                                       |                              |  |
|---|---------------------------------------|------------------------------|--|
| <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>  |                                       |                              |  |
| 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 NIZ. |                                       |                              |  |
| <b>Liquor/Wine Excise Tax Formula:</b> total cost of liquor/wine purchased outside the NIZ (including sales tax) multiplied by 0.1439.  |                                       |                              |  |
| To determine total sales tax on all wine/liquor purchases made outside the NIZ, a business in the NIZ may either add all the sales tax line-items from each liquor/wine receipt or employ the following:  |                                       |                              |  |
| <b>Liquor/Wine Sales Tax Formula:</b> total cost of liquor/wine purchased outside the NIZ multiplied by 0.0566.   |                                       |                              |  |
| <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>             |                                       |                              |  |
| <b>Total cost of liquor and/or wine purchased for resale in the zone</b>  | <b>Liquor/Wine Excise Tax Formula</b> | <b>Liquor/Wine Sales Tax</b> | <b>Total tax attributable to liquor and/or wine purchased for resale in the zone</b> |
| 0.00  | 0.00                                  | 0.00                         | 0.00   |

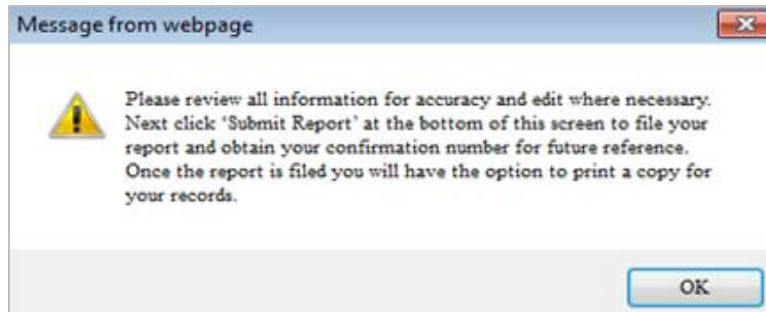
Page Fields:

1. Total cost of liquor and/or wine purchased for resale in the zone: Found on the invoice.
  - ❖ Do not include non-liquor or wine items such as glassware, racking, freight etc.
2. Liquor/Wine Excise Tax Formula: Found by calculating the total cost of liquor or wine items by the Excise Tax Formula(s) found on the report.
3. Liquor/Wine Sales Tax: Found on the invoice.
  - ❖ Do not include non-liquor or wine items such as glassware, racking, freight etc.
4. Total tax attributable to liquor and/or wine purchased for resale in the zone.

*Businesses that do not remit specific taxes listed within this section may continue to the next section.*

## 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.



The user must click on the Submit Report button for this acknowledgement. Once the report is acknowledged as submitted to the Department of Revenue, the user will be provided with a confirmation number.

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.

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

All users will have the option of printing the report on the confirmation page. 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 January 31 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 or required evidence.