

Lancaster City Revitalization & Improvement Zone (CRIZ)

2022 Reporting & Information Packet

For Calendar Year Reporting January 1 - December 31, 2022

Due on or before June 15, 2023



**Bank Shares Tax
2022**
Example Company, Inc.
Bank Shares Tax Paid from 1/1/2022 to 12/31/2022



Example Company, Inc. owns two banks in Pennsylvania that are subject to the bank shares tax; one is located in the CRIZ. In March of 2022 they completed PA RCT-132 (Shares Tax & Loans Tax Report). The tax due amounted to \$25,000 and was paid with the filing of the report.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: If the company is located in the CRIZ but has another location, or has property, payroll or sales outside the CRIZ, then the Supplemental Apportionment Worksheet (APP) must be completed to calculate the amount reporting in Column B (CRIZ Location).

Tax Paid	\$	25,000.00
Times Tax Percentage (example APP)		0.420477
CRIZ Portion	\$	10,511.93

Total Tax Payments Made

All Pennsylvania Locations (Column A)

\$ 25,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

CRIZ Location (Column B)

\$ 10,511.93 Total tax type identified above attributable to the location within the CRIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

\$ 0 Refunds granted for consolidated tax type identified above.

CRIZ Location (Column B)

\$ 0 Refunds granted for tax type identified above attributable to the location within the CRIZ.

Tax Payment Apportionment Factor

Please provide the percentage of tax type identified above attributable to the location within the CRIZ zone:

42.05 %.

PA Sales, Use & Hotel Occupancy Tax Schedule 2022

Example
SU

Example Company, Inc.

Sales & Use Taxes Paid from 1/1/2022 to 12/31/2022

Example Company, Inc. has two retail stores; one in the CRIZ and one in Harrisburg. They had annual sales from their CRIZ store of \$2,000,000 and sales from the Harrisburg store of \$4,000,000, for a total of \$6,000,000 in sales.

In 2022 the company paid sales & use tax to the PA Dept. of Revenue, using Form PA-3 (Sales, Use & Hotel Occupancy Tax Return) or via E-TIDES, in January, April, July and October that totaled \$360,000 for the year. In February of 2022, they received a refund in the amount of \$250 for overpayment of sales tax in the 4th quarter of 2021.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Store Sales	Purchase Subject to Use Tax @ 6%	Sales/Use Tax Remitted @ 6%	Refund
Total Sales Tax Paid	\$ 6,000,000.00	-	\$ 360,000.00	\$ 250.00
CRIZ Portion	\$ 2,000,000.00	-	\$ 120,000.00	\$ 83.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)*

\$ 360,000.00

Total tax remitted in the form of a payment, received by the department for consolidated sales, use & hotel occupancy.

CRIZ Location (Column B)

\$ 120,000.00

Total sales, use and hotel occupancy tax attributable to the location within the CRIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

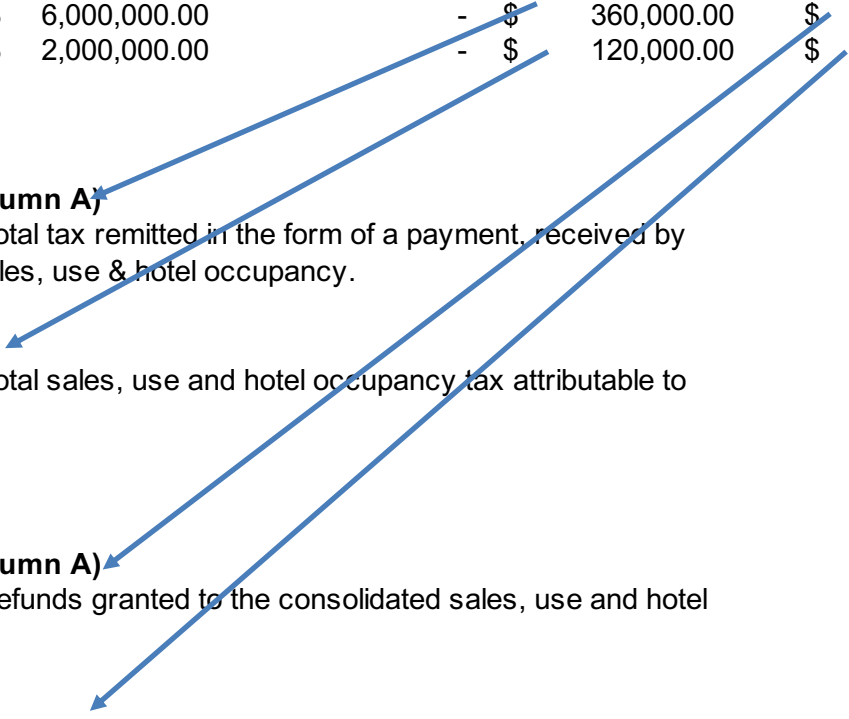
\$ 250.00

Refunds granted to the consolidated sales, use and hotel occupancy account.

CRIZ Location (Column B)

\$ 83.00

Refunds granted attributable to the location within the CRIZ for sales, use and hotel occupancy taxes.



**PA Employer Withholding Tax - CRIZ Project
2022**
Example Company, Inc.
Payroll Taxes Paid from 1/1/2022 to 12/31/2022

Example
**EWH-CRIZ
 Project**

PLEASE COMPLETE A SEPARATE CRIZ REPORT (UNIQUE LOCATION NUMBER) FOR EACH CRIZ PROJECT ADDRESS

Example Company, Inc. is working on a CRIZ project as a contractor. They have two people working on the project. Each of the people working on the project are spending a different percentage of their hours working on the project. The taxes paid related to the hours worked on the project that were remitted to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January (Q4-2021), April (Q1-2022), July (Q2-2022) and October (Q3-2022) totaled \$805.88 for the year.

	Working on CRIZ Project	Gross Wages	Withholding @ 3.07%	Percentage of total time working on CRIZ project	Gross Wages related to CRIZ project	Withholding @ 3.07%
Employee #1	n	\$ 42,000.00	\$ 1,289.40	0%	\$ -	\$ -
Employee #2	n	\$ 34,000.00	\$ 1,043.80	0%	\$ -	\$ -
Employee #3	y	\$ 30,000.00	\$ 921.00	65%	\$ 19,500.00	\$ 598.65
Employee #4	y	\$ 15,000.00	\$ 460.50	45%	\$ 6,750.00	\$ 207.23
		\$ 121,000.00	\$ 3,714.70		\$ 26,250.00	\$ 805.88

Total Tax Payments Made

All Pennsylvania Locations (Column A)
 \$ 3,714.70 Total tax remitted in the form of a payment, received by the department for consolidated employer withholding.

CRIZ Location (Column B)
 \$ 805.88 Total employer withholding attributable to the CRIZ Project.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)
 \$ 0 Refunds granted attributable to consolidated employer withholding.

CRIZ Location (Column B)
 \$ 0 Refunds granted attributable to the CRIZ Project.

**PA Sales or Use Tax Paid on the Purchase of
Tangible Personal Property or Services
2022**

**Example Company, Inc.
Sales & Use Taxes Paid from 1/1/2022 to 12/31/2022**

Example Company, Inc. has two retail stores; one in the CRIZ and one in Harrisburg. The company purchased furniture and other tangible personal property in total of \$150,000 of which \$75,000 was for the CRIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	<u>Column A</u>		<u>Column B</u>
TPP or Services Purchased Total PA	Total PA TPP Sales or Use Tax @ 6%	TPP or Services Purchased CRIZ	Total CRIZ TPP Sales or Use Tax @ 6%
\$ 150,000.00	\$ 9,000.00	\$ 75,000.00	\$ 4,500.00

NOTE: Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

Total Tax Payments Made

All Pennsylvania Locations (Column A)

\$ 9,000.00

Total tax remitted in the form of a payment, received by the department for sales or use tax paid on the purchase of tangible personal property or services.

CRIZ Location (Column B)

\$ 4,500.00

Total sales or use tax paid on the purchase of tangible personal property or services used exclusively by the business for activity in the zone (CRIZ location).

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

\$ 0

Refunds granted attributable to all locations in PA.

CRIZ Location (Column B)

\$ 0

Refunds granted attributable to the location within the CRIZ.

Personal Income Tax (PIT) Imposed on Passthrough Entity Income 2022

Example Company, Inc.
Tax Paid from 1/1/2022 to 12/31/2022

Example
PIT

Example Company, Inc. is a Pennsylvania Passthrough Entity with one shareholder. For the year 2021, the entity reported \$500,000 in net income. No PA individual income tax withholding was reported by the entity. In March of 2022 the shareholder paid \$15,350 of Pennsylvania personal income tax to the PA Dept. of Revenue on this income at 3.07%.

Passthrough entities include:
- Sole proprietor
- S Corporation
- LLC
- Partnership
- LP (Limited Partnership)

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: EXCLUDES PIT on passive income.

Tax Paid	\$	15,350.00
CRIZ Portion	\$	15,350.00

Total Tax Payments Made

All Pennsylvania Locations (Column A)

\$ 15,350.00 Total tax remitted in the form of a payment for consolidated tax type identified above.

CRIZ Location (Column B)

\$ 15,350.00 Total tax type identified above attributable to the location within the CRIZ.

Total Tax Refunds Received

All Pennsylvania Locations (Column A)

\$ 0 Refunds granted for consolidated tax type identified above.

CRIZ Location (Column B)

\$ 0 Refunds granted for tax type identified above attributable to the location within the CRIZ.

Liquor/Wine Excise and Sales Taxes 2022

Example Company, Inc.
Tax Paid from 1/1/2022 to 12/31/2022

Example
LIQR

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the CRIZ. In 2022 the company purchased \$50,000 in liquor/wine from the PA Liquor Control Board for resale in their restaurants, \$40,000 for the CRIZ location.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

NOTE: Taxpayer must maintain evidence of invoices to support amount reported and have the Invoice Date, Invoice Number, Purchase Amount, and Tax Paid available for input at time of filing.

Total Tax attributable to Liquor/Wine Purchased for Resale in the Zone (Excise and Sales Tax)

Total cost of liquor and/or wine purchased for resale in the zone	\$	40,000.00
Liquor/Wine Excise Tax (14.39%) included in purchase price	\$	5,756.00
Liquor/Wine Sales Tax Paid (5.66% of purchase cost)	\$	2,264.00
Total tax attributable to liquor and/or wine purchased for resale in the zone (excise plus sales tax)	\$	8,020.00

Total cost of liquor and/or wine purchased for resale in the zone

\$ 40,000.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

Liquor/Wine Excise Tax

\$ 5,756.00 Total tax type identified above attributable to the location within the CRIZ.

Liquor/Wine Sales Tax

\$ 2,264.00 Total tax type identified above attributable to the location within the CRIZ.

Total tax attributable to liquor and/or wine purchased for resale in the zone (CRIZ location)= Excise + Sales Tax

\$ 8,020.00

Local Employer Wage/Earned Income Tax Schedule - CRIZ Project 2022

**Example Company, Inc.
Local Earned Income Tax Paid from 1/1/2022 to 12/31/2022**

Example
EIT/PIT-
CRIZ Project

Example Company, Inc. has an office in Manheim Township but is working on a CRIZ Authority Approved Project. They have four employees; two reside in the City of Lancaster and the other two reside in Manheim Township, but only one of the Lancaster residents works on the CRIZ Authority Approved Project for 50% of their total hours. In 2022 the company paid withholding taxes to the local tax collector in January (Q4-2021), April (Q1-2022), July (Q2-2022), and October (Q3-2022) that totaled \$1,390 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred. For PIT, amounts paid in 2022 to the City of Lancaster (for residents living in PSD code 361001), include amount paid in April 2022 (from 2021 return) plus any estimated payments made in 2022.

NOTE: PIT EXCLUDES passive income.

	Reside in City of Lancaster	Working on CRIZ Approved Project	Gross Wages	Local Withholding	Local Withholding CRIZ Project
Employee #1	y	y	\$ 52,500.00	\$ 525.00	\$ 262.50
Employee #2	y	n	\$ 34,000.00	\$ 340.00	\$ -
Employee #3	n	y	\$ 30,000.00	\$ 300.00	\$ -
Employee #4	n	n	\$ 15,000.00	\$ 225.00	\$ -
			\$ 131,500.00	\$ 1,390.00	\$ 262.50

TAX TYPE	PROJECT LOCATION(S) within the City of Lancaster in the 2022 CALENDAR YEAR (less cash refunds)	
Local Employer Wage OR Earned Income Tax (EIT) only for those Employees or Business Owners working on a CRIZ Authority Approved Project AND who reside in the City of Lancaster (Live in PSD 361001)	TOTAL	CRIZ%=55%
	\$ 262.50	\$ 144.37
Local Services Tax (LST) for Employees or Business Owners working in the City of Lancaster (Work in PSD 361001)	TOTAL	CRIZ%=90.4%
	\$ 26.00	\$ 23.50
Total Taxes remitted to the City of Lancaster attributable to CRIZ AUTHORITY APPROVED PROJECTS		
	\$	167.87

Local Service Tax Schedule 2022

Example Company, Inc.
Local Services Tax Paid from 1/1/2022 to 12/31/2022

Example
LST

Example Company, Inc. has an office in the City of Lancaster. They have four employees, all working in the CRIZ office location. In 2022 the company paid Local Services Tax to the local taxing authority in January (Q4-2021), April (Q1-2022), July (Q2-2022) and October (Q3-2022) that totaled \$208 for the year.

NOTE: This report is prepared on a cash basis. Amounts are reported in the period that they are paid, not when they are incurred.

	Employed in CRIZ office	Gross Wages	LST Paid	
Employee #1	y	\$ 42,000.00	\$ 52.00	} \$208.00
Employee #2	y	\$ 34,000.00	\$ 52.00	
Employee #3	y	\$ 30,000.00	\$ 52.00	
Employee #4	y	\$ 15,000.00	\$ 52.00	
		\$ 121,000.00	\$ 208.00	

TAX TYPE	Local taxes paid by the business for ALL City of Lancaster location(s) in the 2022 CALENDAR YEAR (less cash basis refunds)	Local taxes paid and attributable to CRIZ LOCATION(S) within the City of Lancaster in the 2022 CALENDAR YEAR (less cash basis refunds)	
	TOTAL	TOTAL	CRIZ%=55%
Local Employer Wage OR Earned Income Tax (EIT) for Employees or Business Owners residing in the City of Lancaster ONLY (Live in PSD 361001)	\$ 760.00	\$ 760.00	\$ 418.00
Local Services Tax (LST) for Employees or Business Owners working in the City of Lancaster (Work in PSD 361001)	\$ 208.00	\$ 208.00	\$ 188.03
Total Taxes remitted to the City of Lancaster attributable to CRIZ BUSINESS LOCATIONS			\$ 606.03

