

# Lancaster City Revitalization & Improvement Zone (CRIZ)

## 2025 Reporting & Information Packet

For Calendar Year Reporting January 1 - December 31, 2025

Due on or before June 15, 2026



# What is the City Revitalization & Improvement Zone (CRIZ)?

Created by a state law in 2013, the City Revitalization & Improvement Zone (CRIZ) is a special district that encourages development and revitalization in certain sized communities across the Commonwealth. Lancaster is one of two cities to receive the first designations. The CRIZ consists of approximately 130 acres in downtown Lancaster and in selected areas in the remaining parts of the city. Under the law, certain state and local tax revenues generated by new and existing businesses within the CRIZ, as well as contractors working on CRIZ-financed projects, can be used to pay debt on bonds and loans that are issued for qualifying capital improvements in the zone. The baseline year is the year the zone was approved. Lancaster's baseline year is 2013.

The CRIZ is overseen and managed by the Lancaster City Revitalization and Improvement Zone Authority. The Authority meets each month. For more information, including meeting details, visit the CRIZ Authority website here: <http://cityoflanasterpa.com/government/criz-authority>

To see if your business is in the CRIZ, go to the Authority's link below:  
<https://www.cityoflanasterpa.com/investment-incentives-tax-credits-and-financing/criz/>

Click on the CRIZ map and then type in the street address.



# Why was the CRIZ created?

The Commonwealth created the CRIZ to spur the revitalization of communities like the City of Lancaster by capturing certain state and local taxes and channeling those taxes back to the local municipality to help finance redevelopment and new construction opportunities.

As a business and/or property owner located in the CRIZ, your business activity will contribute toward your community's growth simply by filing the required annual, confidential reports to state and local officials to ensure that eligible taxes are captured and redirected back to Lancaster. Over time, areas included in the CRIZ are expected to see further redevelopment which translates into additional jobs, reduced vacancies, more foot traffic for businesses and improved safety and cleanliness.

The CRIZ program is a long-term investment by the Commonwealth, the City, its businesses and property owners in the economic health of Lancaster.

## CRIZ Benefits to Lancaster:

- New commerce, increased tourism, new companies
- New jobs
- A strengthened, more collaborative and dynamic community
- A range of housing options
- A distinctive, attractive, and vibrant downtown and neighborhood commercial hubs
- Smart growth that encourages multiple land uses while preserving open space and historic buildings

## CRIZ Benefits to Your Business:

- Opportunity to finance small scale projects to improve or expand your business if it is located within the CRIZ
- Increased investor confidence in the city
- Expected property value increase if you own property in the city
- Improved safety & streetscapes
- Increased foot traffic with:
  - More visitors and tourists visiting the city
  - New or expanded hotels, restaurants, retail
  - More people working in the CRIZ that could patronize your business

# CRIZ Reporting - what do I have to do?

Business owners and contractors doing business in the CRIZ will not incur any additional taxes as a result of the CRIZ. However, under the CRIZ law, you are required to report the taxes your business already pays and reports to state and local agencies. Please begin completing your CRIZ reporting forms well in advance of the deadline.

## WHAT

Reporting is on a CASH BASIS...meaning, you report what your business has **actually paid** from January 1, 2025 through December 31, 2025, regardless of what tax year it's for. You must complete and file all forms for 2025 to be received by the Pennsylvania Department of Revenue (DOR) and the City of Lancaster (COL) on or before **June 15, 2026**. Please begin reporting efforts well before the deadline noted above and maintain evidence of timely filing. Assistance is available—see page 9.

Below is a list of CRIZ tax reports that need to be filed. Please see the next page for a complete table of applicable state and local taxes.

### Pennsylvania State (Department of Revenue) Form - **STATE**:

- 1 CRIZ Zone Program Tax Report - MUST BE FILED ELECTRONICALLY

**Electronic filing and instructions will be available from April 1 to June 15, 2026 at:**

<https://www.eservices.revenue.pa.gov/NizCriz/Keystone/Session/Login>

**The Department of Revenue has recently adopted the Keystone Login account management system for access to the State CRIZ report.** The e-TIDES system, previously used to access the annual CRIZ report, has been discontinued for CRIZ report filing. **If you have not yet created a Keystone Login ID, you will need to register for a login prior to submitting your CRIZ report this year. Once you have filed and before logging off, be sure to print a confirmation of your state filing for your records.**

Visit the Department of Community & Economic Development's CRIZ website here:  
<https://dced.pa.gov/programs/city-revitalization-improvement-zone-criz/>

### City of Lancaster Form - **LOCAL**:

- 1 CRIZ Program Local Tax Report - City of Lancaster - MUST BE MAILED, E-MAILED OR HAND-DELIVERED

**Please visit the City of Lancaster's website at:**

<https://www.cityoflancasterpa.com/investment-incentives-tax-credits-and-financing/criz/>

**Complete and send by mail or e-mail completed form to:** Lancaster City Alliance  
Attn: CRIZ Reports, Jeremy R. Young  
115 East King Street  
Lancaster, PA 17602  
or [CrizReporting@teamlanc.org](mailto:CrizReporting@teamlanc.org)

# CRIZ Attributable Tax Summary - Lancaster

Applicable state and local taxes are noted below.

From this list of taxes, determine which of these taxes your business paid on a cash basis in 2025 and report those payments on the forms.

## 1 STATE Pennsylvania State (Department of Revenue) Taxes:

See Example

1	Supplemental Apportionment Worksheet (if applicable)	APP
2	Corporate Net Income Tax *	CNI
3	Bank Shares Tax *	BNK
4	Sales & Use Tax - E-TIDES/Hotel Occupancy Tax	SU & HO
5	Employer Withholding Tax - includes CRIZ Projects	EWB & EWB-CRIZ Project
6	Liquor or Malt Beverage Tax Charged by Brewer/Distiller	MALT
7	Sales & Use Tax Paid by Contractor for Materials for Projects in the Zone	C-SU
8	Sales & Use Tax on Tangible Personal Property/Services Used for Business in the Zone	TPP
9	PIT Passthrough Tax - Excludes Passive Income - includes CRIZ Projects	PIT
10	Total Tax Attributable to Malt or Brewed Beverage Purchased for Resale in the Zone (Excise & Sales Tax)	MALT EX+SLS
11	Total Tax Attributable to Liquor/Wine Purchased for Resale in the Zone (Excise & Sales Tax)	LIQR

\* Subject to Apportionment. All other taxes use the Allocation method.

## 1 LOCAL City of Lancaster Taxes:

See Example

1	Local Employer Wage	EIT/PIT & EIT/PIT-CRIZ Project
2	Earned Income Tax (PIT - Excludes Passive Income)	EIT/PIT & EIT/PIT-CRIZ Project
3	Local Service Tax	LST & LST-CRIZ Project

# How does the CRIZ reporting process work?

BASELINE YEAR: 2013

## REPORTING

### START

My business is located in the CRIZ or I am a contractor working on a CRIZ project.

**YES**

Business included on master business listing (provided to taxing bodies by June 1, 2026) & required to file local & state CRIZ tax report by June 15, 2026 for 2025 calendar year (for cash basis tax payments made during 12 months of calendar year). See list of taxes on page 4.

Qualified business or contractor sends CRIZ Tax Reports.

To be received by June 15, 2026

## BASELINE

State (PA Department of Revenue)

Local (City of Lancaster)

By October 15, 2026

Verifies the state baseline tax amount.

Verifies the local baseline tax amount.

By October 15, 2026

## CERTIFICATION

Includes all state CRIZ attributable taxes.

Certification by October 15, 2026

Certifies amounts paid less refunds received to the Office of the Budget and then sends money to State Treasurer.

Includes all local CRIZ attributable taxes.

Certification by October 15, 2026

Certifies amounts paid less refunds received to DCED, DOR and Office of Budget and then sends money to State Treasurer.

STATE TREASURER

Within 10 days of receiving instructions from Office of Budget

CRIZ Revenues sent from General Fund to CRIZ Fund.

OFFICE OF BUDGET

Directs State Treasurer to transfer amount certified from General Fund to CRIZ Fund (CRIZ Revenues).

Within 10 days of receiving certification

LANCASTER AUTHORITY

Distributes money to proper accounts based on approved process and guidelines.

This process is repeated each year. The process allows tax money paid to state and local taxing bodies to be sent to Lancaster CRIZ Authority for community revitalization.

By April 15, 2026

Excess Money (Remaining monies returned to state and local taxing bodies.)

TBD by Authority

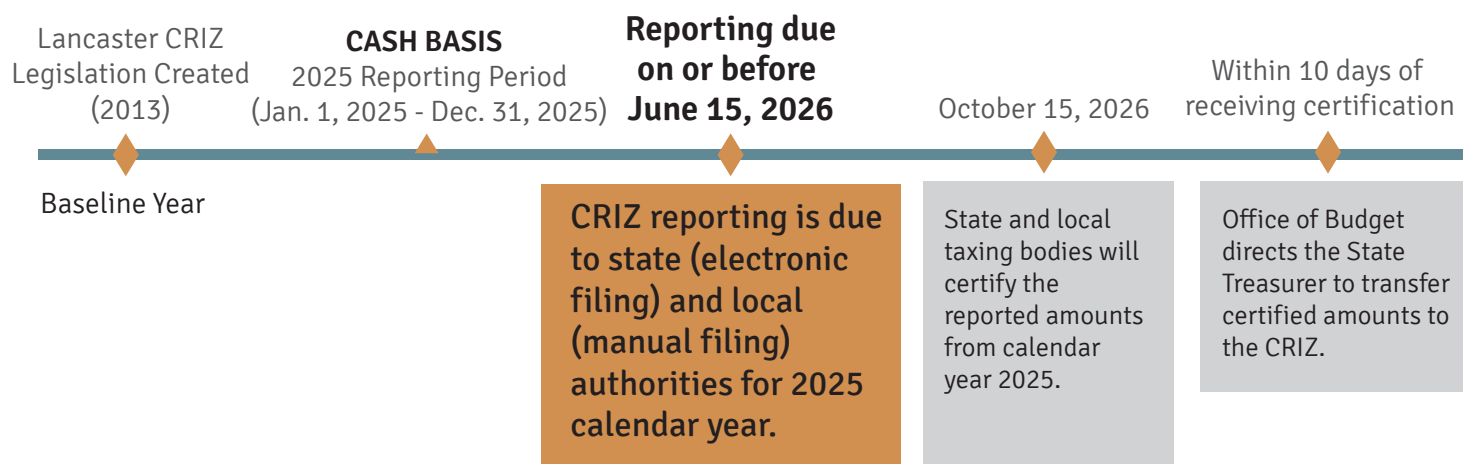
CRIZ Revenues

Authority flexibility

# CRIZ Reporting - when is it due and why?

## WHEN

**Must be received on or before June 15, 2026** for the calendar year ended December 31, 2025 (January 1, 2025 through December 31, 2025). **Filings will not be accepted by the Department of Revenue after June 15, 2026 (their system is shut off after 11:59 p.m. on June 15, 2026).** Those who do not file by then will be assessed a penalty on all state taxes, and the Lancaster community will not be allowed to utilize the revenues for revitalization, so please don't delay. Please keep copies of your STATE and LOCAL reports filed.



## WHY

So that the state and local taxing bodies can certify the amount of tax revenue that was paid which the Lancaster CRIZ Authority can use to fund the CRIZ area development projects.

## What if I have questions and need help?

We are waiting to help you. Here's how you can reach us:

- Make an appointment to come visit our team. We can help you file the forms for FREE.
- Contact Deana Zosky, the Lancaster Authority's CRIZ compliance contact by email at [deana@four-score.com](mailto:deana@four-score.com) for questions about reporting. FourScore is a consultant engaged by the Authority to assist business with their reporting requirements.
- Contact our tax hotline at 484-951-1289 or [lancastercrizcompliance@four-score.com](mailto:lancastercrizcompliance@four-score.com) where a tax specialist can answer your questions. Please leave a message if you don't reach us directly and a specialist will respond within 24 hours with help.

**Please contact us so we can help you easily complete the CRIZ reporting. Thanks for being a part of Lancaster's revitalization!**

**Supplemental Apportionment Worksheet for Corporations  
2025  
Example Company, Inc.**

Example  
**APP**

<b>A. Property Factor</b>	*Average Property In CRIZ	3,000,000	=	0.300000
	*Average PA Property	10,000,000		
<b>B. Payroll Factor</b>	Payroll In CRIZ	760,000	=	0.628099
	PA Payroll	1,210,000		
<b>C. Sales Factor</b>	Sales In CRIZ	2,000,000	=	0.333333
	PA Sales	6,000,000		
<b>D. Total Apportionment</b>				1.261432
<b>E. Tax Percentage</b>		1.261432 / 3	=	0.420477
<b>F. CRIZ TAX LIABILITY</b>	Line A - All Pennsylvania Locations X 0.420477 = CRIZ Portion			

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

\* Average Property is the value at the beginning of the year plus the value at the end of the year divided by 2

# PA Corporate Net Income Tax Schedule 2025

Example  
**CNI**

## Example Company, Inc. Corporate Net Income Taxes Paid from 1/1/2025 to 12/31/2025

Example Company, Inc. has several locations within Pennsylvania; two are in the CRIZ. In March 2025 they paid \$5,000 of Corporate Net Income Tax with their 2024 tax return. They also paid quarterly Corporate Income Tax estimated payments in the amount of \$60,000 throughout 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.**

**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).**

Paid with tax return	\$	5,000.00
Quarterly estimated payments	\$	60,000.00
Total Corporate Income Tax Paid	\$	65,000.00
Times Tax Percentage (example APP)		0.420477
CRIZ Portion	\$	27,331.01

### Total Tax Payments Made

#### All Pennsylvania Locations (Column A)

\$ 65,000.00 Total tax remitted in the form of a payment, received by the department for consolidated corporate net income tax.

#### CRIZ Location (Column B)

\$ 27,331.01 Total Corporate Net Income Tax attributable to the location within the CRIZ.

### Total Tax Refunds Received

#### All Pennsylvania Locations (Column A)

\$ 0 Refunds granted for Corporate Net Income Tax.

#### CRIZ Location (Column B)

\$ 0 Refunds granted, attributable to the location within the CRIZ for corporate net income taxes.

### Tax Payment Apportionment Factor

Please provide the percentage of corporate net income tax attributable to the location within the CRIZ:

42.05 %.

**Bank Shares Tax  
2025**  
**Example Company, Inc.**  
**Bank Shares Tax Paid from 1/1/2025 to 12/31/2025**



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 2025 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 2025

Example  
SU

**Example Company, Inc.**

**Sales & Use Taxes Paid from 1/1/2025 to 12/31/2025**

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 2025 the company paid sales & use tax to the PA Dept. of Revenue, using Form PA-3 (Sales, Use & Hotel Occupancy Tax Return) or via myPath, in January, April, July and October that totaled \$360,000 for the year. In February of 2025, they received a refund in the amount of \$250 for overpayment of sales tax in the 4th quarter of 2024.

**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)**

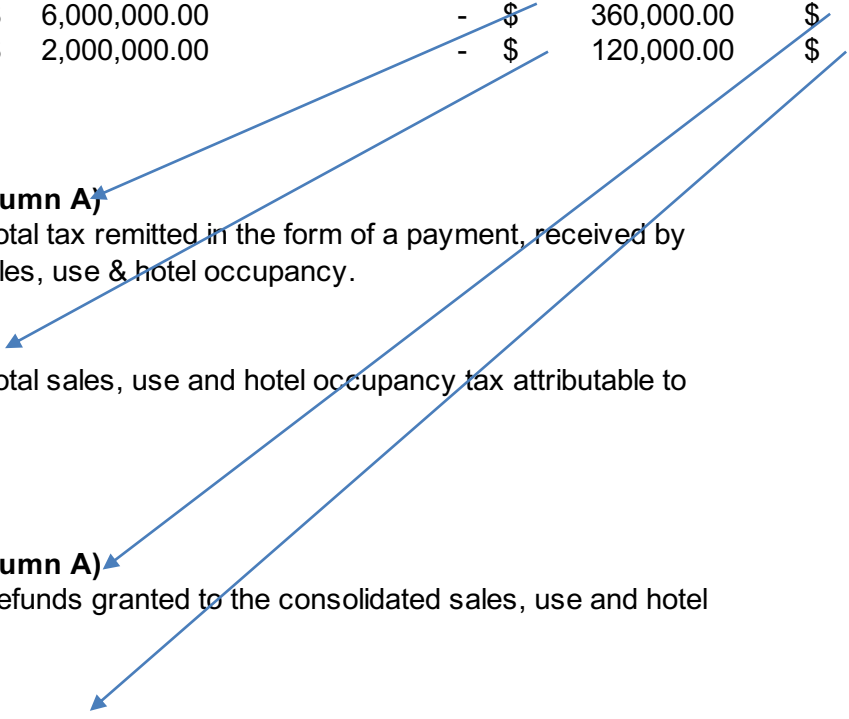
\$ 250.00

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 Sales, Use & Hotel Occupancy Tax Schedule 2025

Example Company, Inc.

Hotel Occupancy Taxes Paid from 1/1/2025 to 12/31/2025

Example  
HO

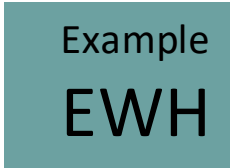
Example Company, Inc., is a hotel operator and owns several hotels located throughout Pennsylvania. The Company has one hotel located within the CRIZ. In 2025 the Company paid \$60,000 in hotel occupancy taxes to the PA Department of Revenue, using form PA-3 (Sales, Use & Hotel Occupancy Tax Return) or via myPath, of which \$20,000 was related to 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>Hotel Occupancy Remitted @ 6%</u>
Total Hotel Occupancy Tax Paid	\$ 60,000.00
Total Hotel Occupancy Tax Paid - CRIZ Location	\$ 20,000.00
 <b><u>Total Tax Payments Made</u></b>	
<b>All Pennsylvania Locations (Column A)</b>	
\$ 60,000.00	Total tax remitted in the form of a payment, received by the department for consolidated sales, use & hotel occupancy.
<b>CRIZ Location (Column B)</b>	
\$ 20,000.00	Total sales, use and hotel occupancy tax attributable to the location within the CRIZ.
 <b><u>Total Tax Refunds Received</u></b>	
<b>All Pennsylvania Locations (Column A)</b>	
\$ 0	Refunds granted to the consolidated sales, use and hotel occupancy tax account.
<b>CRIZ Location (Column B)</b>	
\$ 0	Refunds granted attributable to the location within the CRIZ for sales, use and hotel occupancy taxes.

# PA Employer Withholding Tax Schedule 2025

**Example Company, Inc.**  
**Payroll Taxes Paid from 1/1/2025 to 12/31/2025**



Example Company, Inc. has two offices; one in the CRIZ and one in Harrisburg. They have four employees, two work in the CRIZ office location. In 2025 the company paid withholding taxes to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January (Q4-2024), April (Q1-2025), July (Q2-2025) and October (Q3-2025) that totaled \$3,714.70 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.**

	<u>Employed in CRIZ office</u>	<u>Gross Wages</u>	<u>State Withholding @ 3.07%</u>	
Employee #1	y	\$ 42,000.00	\$ 1,289.40	} \$2,333.20
Employee #2	y	\$ 34,000.00	\$ 1,043.80	
Employee #3	n	\$ 30,000.00	\$ 921.00	
Employee #4	n	<u>\$ 15,000.00</u>	<u>\$ 460.50</u>	
		\$ 121,000.00	\$ 3,714.70	

**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)**  
\$ 2,333.20 Total employer withholding attributable to the location within the CRIZ.

**Total Tax Refunds Received**

**All Pennsylvania Locations (Column A)**  
\$ 0 Refunds granted to the Consolidated Employer Withholding Account.

**CRIZ Location (Column B)**  
\$ 0 Refunds granted attributable to the location within the CRIZ for employer withholding.

**PA Employer Withholding Tax - CRIZ Project  
2025**  
**Example Company, Inc.**  
**Payroll Taxes Paid from 1/1/2025 to 12/31/2025**

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 (Q4-2024), April (Q1-2025), July (Q2-2025) and October (Q3-2025) 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.

**Malt Beverage Tax -  
Must Have PA Malt Beverage Account Number  
2025**



**Example Company, Inc.  
Tax Paid from 1/1/2025 to 12/31/2025**

Example Company, Inc. owns two breweries in Pennsylvania; one is located in the CRIZ. In 2025 the company filed Form REV-1052 (PA Manufacturer & Bonded Importer Monthly Report of Taxable Malt Beverage Sold to Distributors and/or Customers for Resale in PA) on a monthly basis and paid a total of \$3,100 in tax for the year (must have Malt Beverage Account Number).

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

Tax Paid	\$	3,100.00
CRIZ Portion	\$	1,303.00

**Total Tax Payments Made**

**All Pennsylvania Locations (Column A)**

\$ 3,100.00 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

**CRIZ Location (Column B)**

\$ 1,303.00 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.



**PA Sales or Use Tax Paid on the Purchase of  
Tangible Personal Property or Services  
2025**

**Example Company, Inc.  
Sales & Use Taxes Paid from 1/1/2025 to 12/31/2025**

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 2025

Example Company, Inc.  
Tax Paid from 1/1/2025 to 12/31/2025

Example  
PIT

Example Company, Inc. is a Pennsylvania Passthrough Entity with one shareholder. For the year 2024, the entity reported \$500,000 in net income. No PA individual income tax withholding was reported by the entity. In March of 2025 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.

**Malt or Brewed Beverage Tax -  
Excise Tax and Sales Tax  
2025**  
Example Company, Inc.  
Tax Paid from 1/1/2025 to 12/31/2025

Example  
**MALT  
EX+SLS**

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the CRIZ. In 2025 the company purchased 462 barrels of beer at a cost of \$65,604.25; 275 barrels were for the CRIZ location at a cost of \$39,050.25.

**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.**

NOTE - See Excise Tax Volume tax rates below

**Malt or Brewed Beverage Excise and Sales Tax**

	<u>CRIZ</u>	
Barrels purchased for resale in the zone		275
Excise Tax on barrel	\$	2.48
Total Malt or Brewed Beverage Excise Tax	\$	682.00
Total cost of Malt or Brewed Beverages purchased for resale in the zone	\$	39,050.25
Sales Tax Paid (6%)	\$	2,343.02

**Tax Type: Malt or Brewed Beverage Excise Tax**

**Volume Purchased for resale in the zone**  
275

Barrels

**Excise Tax Paid for CRIZ location**  
\$ 682.00

Total tax type identified above attributable to the location within the CRIZ.

Malt or Brewed Beverage Excise Tax Rates (by volume)	
1 Barrel	\$ 2.48
1/2 Barrel	\$ 1.24
50 Liter	\$ 1.06
12 Gallon	\$ 0.96
1/4 Barrel	\$ 0.62
1/6 Barrel	\$ 0.42
1/8 Barrel	\$ 0.32
160 Ounce	\$ 0.10
4 Liter	\$ 0.09
1 Gallon	\$ 0.08
2 Liter	\$ 0.05
40 Ounce	\$ 0.03
1 Quart	\$ 0.02
25 Ounce	\$ 0.02
1 Pint	\$ 0.01
1/2 Pint	\$ 0.0066

**Tax Type: Malt or Brewed Beverage Sales Tax**

**Total cost of malt or brewed beverages purchased for resale in the zone**  
\$ 39,050.25

**Sales Tax Paid for malt or brewed beverages purchased for resale in the zone (CRIZ location)**  
\$ 2,343.02

Total tax type identified above attributable to the location within the CRIZ.

# Liquor/Wine Excise and Sales Taxes 2025

**Example Company, Inc.**  
**Tax Paid from 1/1/2025 to 12/31/2025**

Example  
LIQR

Example Company, Inc. owns two restaurants in Pennsylvania; one is located in the CRIZ. In 2025 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
<b>Total tax attributable to liquor and/or wine purchased for resale in the zone (excise plus sales tax)</b>	<b>\$</b>	<b>8,020.00</b>

**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 2025

Example Company, Inc.

Local Earned Income Tax Paid from 1/1/2025 to 12/31/2025

Example  
**EIT/PIT**

Example Company, Inc. has an office in the City of Lancaster located in the CRIZ. They have four employees; two reside in the City of Lancaster and the other two reside in Manheim Township. In 2025 the company paid withholding taxes to the local tax collector in January (Q4-2024), April (Q1-2025), July (Q2-2025), and October (Q3-2025) that totaled \$1,435 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 2025 to the City of Lancaster (for residents living in PSD code 361001), include amount paid in April 2025 (from 2024 return) plus any estimated payments made in 2025.**

**NOTE: PIT EXCLUDES passive income.**

	Reside in City of Lancaster	Gross Wages	Local Withholding	
Employee #1	y	\$ 42,000.00	\$ 420.00	} \$760.00
Employee #2	y	\$ 34,000.00	\$ 340.00	
Employee #3	n	\$ 30,000.00	\$ 450.00	} \$675.00
Employee #4	n	\$ 15,000.00	\$ 225.00	
		\$ 121,000.00	\$ 1,435.00	

TAX TYPE	Local taxes paid by the business for ALL City of Lancaster location(s) in the 2025 CALENDAR YEAR (less cash basis refunds)	Local taxes paid and attributable to CRIZ LOCATION(S) within the City of Lancaster in the 2025 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
	TOTAL	TOTAL	CRIZ%=90.4%
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
<b>Taxes remitted of the City of Lancaster attributable to CRIZ BUSINESS LOCATIONS</b>			<b>\$ 606.03</b>

# Local Employer Wage/Earned Income Tax Schedule - CRIZ Project 2025

**Example Company, Inc.**  
**Local Earned Income Tax Paid from 1/1/2025 to 12/31/2025**

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 2025 the company paid withholding taxes to the local tax collector in January (Q4-2024), April (Q1-2025), July (Q2-2025), and October (Q3-2025) 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 2025 to the City of Lancaster (for residents living in PSD code 361001), include amount paid in April 2025 (from 2024 return) plus any estimated payments made in 2025.**

**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 2025 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
<b>Total Taxes remitted to the City of Lancaster attributable to CRIZ AUTHORITY APPROVED PROJECTS</b>		
	\$	167.87

# Local Service Tax Schedule 2025

Example Company, Inc.  
Local Services Tax Paid from 1/1/2025 to 12/31/2025

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 2025 the company paid Local Services Tax to the local taxing authority in January (Q4-2024), April (Q1-2025), July (Q2-2025) and October (Q3-2025) 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 2025 CALENDAR YEAR (less cash basis refunds)		Local taxes paid and attributable to CRIZ LOCATION(S) within the City of Lancaster in the 2025 CALENDAR YEAR (less cash basis refunds)	
	TOTAL	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	
<b>Total Taxes remitted to the City of Lancaster attributable to CRIZ BUSINESS LOCATIONS</b>			<b>\$ 606.03</b>	

# Local Service Tax Schedule - CRIZ Project 2025

Example Company, Inc.

Local Services Tax Paid from 1/1/2025 to 12/31/2025

Example  
LST-  
CRIZ Project

Example Company, Inc. has an office in Manheim Township and is working on a CRIZ Authority Approved Project. They have four employees, one of whom work on the CRIZ Authority Approved Project for 50% of their total hours. In 2025 the company paid Local Services Tax to the local taxing authority in January (Q4-2024), April (Q1-2025), July (Q2-2025) and October (Q3-2025) 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.**

	Work on CRIZ Approved Project	Gross Wages	LST Paid	LST CRIZ Project
Employee #1	y	\$ 52,500.00	\$ 52.00	\$ 26.00
Employee #2	n	\$ 34,000.00	\$ 52.00	-
Employee #3	n	\$ 30,000.00	\$ 52.00	-
Employee #4	n	\$ 15,000.00	\$ 52.00	-
		\$ 131,500.00	\$ 208.00	\$ 26.00

TAX TYPE	PROJECT LOCATION(S) within the City of Lancaster in the 2025 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
<b>Total Taxes remitted of the City of Lancaster attributable to CRIZ AUTHORITY APPROVED PROJECTS</b>		
	\$	167.87

# City Revitalization & Improvement Zone (CRIZ) Frequently Asked Questions



## 1 What is the CRIZ?

The CRIZ is the City Revitalization and Improvement Zone that was created through State Legislation—Act 52 of 2013, (P.L. 270, No. 52 of July 9, 2013) most recently amended by Act 84 of 2025 (P.L. 526, No. 84 of July 13, 2025)—as a tool for city revitalization.

## 2 What are the purpose and benefits of the CRIZ?

The purpose of the CRIZ is to create a financing mechanism that will support the continued economic growth in the downtown and neighborhood commercial hubs. CRIZ benefits include:

- Helping businesses remain competitive or increase competitiveness.
- Increase property values in the city by repurposing underutilized or vacant properties.
- Businesses can indirectly benefit from public improvements in the zone that improve pedestrian safety and increase parking.
- Retail and restaurant businesses will benefit from increased visitors and customers from new business locating in the zone and expansion of hospitality industry expansion.
- Businesses will benefit from a vibrant downtown and commercial hubs where residents can live, work, shop and enjoy what the City has to offer.
- Redevelopment opportunities will create expanded job opportunities for city residents and attract a diverse population of new residents that will provide increased business traffic.

## 3 Who controls the CRIZ?

The CRIZ is managed by the Lancaster CRIZ Authority, which is an independent authority of the Commonwealth that was created to manage the revitalization efforts in the CRIZ. It's comprised of a Board of Directors who makes all governance decisions. The CRIZ board meets each month. For more information, including meeting details, visit the CRIZ Authority website here: <http://cityoflanasterpa.com/government/criz-authority>

## 4 How is the CRIZ funded?

The CRIZ is funded using selected State and Local CRIZ attributable taxes that are credited to the CRIZ fund. The CRIZ Authority then allocates these resources through their project guidelines to assist in financing economic development efforts. The CRIZ attributable taxes are not new taxes imposed on a property owner or business. CRIZ attributable taxes are taxes already paid to the Commonwealth and the City that are returned to the CRIZ Authority to be used for economic development purposes.

## 5 How long will the CRIZ last? Is there a time limit on the CRIZ or will my business always be in the CRIZ?

The CRIZ legislation allows for the zone to be in existence for up to 30 years, or when the purpose of its creation is fulfilled or the bonds retired.

# City Revitalization & Improvement Zone (CRIZ) Frequently Asked Questions



## 6 Why does Lancaster need a CRIZ?

Lancaster needs a CRIZ to provide for comprehensive and strategic economic development of the downtown and neighborhood commercial hubs with sufficient financial means to execute the revitalization.

## 7 How do I find out if my business is in the CRIZ?

Contact Marshall Snively, Acting Executive Director of the CRIZ Authority at 717-394-0783 or e-mail at [msnively@teamlanc.org](mailto:msnively@teamlanc.org). He can tell you if you are in the CRIZ. Or, you can locate your business on the official CRIZ map located at the following link: <https://www.cityoflanasterpa.com/investment-incentives-tax-credits-and-financing/criz/> and click on the CRIZ map. You can zoom in to see specific property parcels. An information box will pop up if you move the cursor over the property.

## 8 How will being in the CRIZ affect my employees?

The CRIZ will not affect your employees. Any requirements your employees had prior to CRIZ creation will not be affected by the CRIZ.

## 9 Do I have to report? What happens if I don't do it?

Yes. This is a legislative requirement and must be completed accurately and on time **(on or before June 15th annually)**. If you do not comply, a penalty, which is the lesser of 10% of all eligible tax due to the taxing authority in the prior calendar year, or \$1000, will be assessed by the State Department of Revenue so please file on time. This penalty is imposed by the Commonwealth of Pennsylvania and the CRIZ Authority is not able to waive the penalty. Only the Commonwealth can waive the penalty and the business must file a waiver request directly with the PA Department of Revenue.

## 10 If my organization is a non-profit, do I have to report?

Yes. Non-profit organizations are required to report. Only government instrumentalities are exempt from reporting. All other entities are required to report.

## 11 My organization would like someone to speak with us about the CRIZ. Is that possible?

Absolutely. Please contact Marshall Snively, the Acting Executive Director of the Lancaster CRIZ Authority at 717-394-0783 or e-mail at [msnively@teamlanc.org](mailto:msnively@teamlanc.org) or the CRIZ Compliance Liaison, Deana Zosky, at 484-951-1289 or email [deana@four-score.com](mailto:deana@four-score.com) to schedule a meeting.

# City Revitalization & Improvement Zone (CRIZ)

## Frequently Asked Questions



### 12 What does it mean to be in the CRIZ and what does it mean to me and my business?

Being a business in the CRIZ means that your businesses will benefit from the continued economic growth of the City in various forms, such as increased property values, improved public improvements, increased sales traffic as redevelopment takes place, and the ability to apply to the Lancaster CRIZ Authority for funding for additional projects should your business wish to expand.

### 13 Where does the money go?

The amounts that are reported each year are reviewed by the state and local taxing bodies and the amounts certified by those taxing bodies are sent to the Lancaster CRIZ Authority to use according to the legislation and their project guidelines and approval process.

### 14 Who decides how it gets used?

The Lancaster CRIZ Authority decides how to use the money within the parameters of the CRIZ legislation requirements. The Commonwealth of Pennsylvania must also approve the use of CRIZ funds following the approval of the Lancaster CRIZ Authority.

### 15 Can my business obtain financing through the CRIZ? If so, for what purposes? And how soon?

If your business is interested in pursuing a development or redevelopment project in the Lancaster CRIZ, please contact Marshall Snively, Acting Executive Director of the Lancaster CRIZ Authority by email at [msnively@teamlanc.org](mailto:msnively@teamlanc.org) or by phone at 717-394-0783 to begin discussions or have your questions answered.

### 16 Does the CRIZ Authority provide assistance to file the required reports with the Commonwealth of Pennsylvania and the City of Lancaster?

Yes, the Lancaster CRIZ Authority has hired the FourScore, LLC team to assist businesses and property owners to file the required annual reports with the Commonwealth and the City **at no charge** to the business or the property owner. The FourScore team has also created Excel spreadsheets that will enable you to track CRIZ revenue during the year, making filing the annual report easier. So please contact the FourScore team for **free assistance** in filing your reports. They can be reached at 484-951-1289 or by email at [deana@four-score.com](mailto:deana@four-score.com).

# City Revitalization & Improvement Zone (CRIZ)

## Frequently Asked Questions



### 17 What do I have to report, by when, and why?

Under the CRIZ law, you are required to report the taxes your business already pays and reports to state and local agencies. Please begin completing your CRIZ reporting forms well in advance of the deadline, June 15, 2026.

#### 1 STATE Pennsylvania State (Department of Revenue) Taxes:

See Example

1	Supplemental Apportionment Worksheet (if applicable)	APP
2	Corporate Net Income Tax *	CNI
3	Bank Shares Tax *	BNK
4	Sales & Use Tax - E-TIDES/Hotel Occupancy Tax	SU & HO
5	Employer Withholding Tax - includes CRIZ Projects	EWB & EWB-CRIZ Project
6	Liquor or Malt Beverage Tax Charged by Brewer/Distiller	MALT
7	Sales & Use Tax Paid by Contractor for Materials for Projects in the Zone	C-SU
8	Sales & Use Tax on Tangible Personal Property/Services Used for Business in the Zone	TPP
9	PIT Passthrough Tax - Excludes Passive Income - includes CRIZ Projects	PIT
10	Total Tax Attributable to Malt or Brewed Beverage Purchased for Resale in the Zone (Excise & Sales Tax)	MALT EX+SLS
11	Total Tax Attributable to Liquor/Wine Purchased for Resale in the Zone (Excise & Sales Tax)	LIQR

\* Subject to Apportionment. All other taxes use the Allocation method.

#### 1 LOCAL City of Lancaster Taxes:

See Example

1	Local Employer Wage	EIT/PIT & EIT/PIT-CRIZ Project
2	Earned Income Tax (PIT - Excludes Passive Income)	EIT/PIT & EIT/PIT-CRIZ Project
3	Local Service Tax	LST & LST-CRIZ Project

# City Revitalization & Improvement Zone (CRIZ)

## Frequently Asked Questions



### 18 Where can I download the PA Department of Revenue State CRIZ Report?

Electronic filing and instructions will be available from April 1 to June 15, 2026 at:  
<https://www.eservices.revenue.pa.gov/NizCriz/Keystone/Session/Login>

The Department of Revenue has recently adopted the Keystone Login account management system for access to the State CRIZ report. The e-TIDES system, previously used to access the annual CRIZ report, has been discontinued for CRIZ report filing. If you have not yet created a Keystone Login ID, you will need to register for a login prior to submitting your CRIZ report this year. Once you have filed and before logging off, be sure to print a confirmation of your state filing for your records.

### 19 Where can I download the Local CRIZ Report?

The Local CRIZ Report can be downloaded from the City of Lancaster website here:  
<https://www.cityoflanasterpa.com/investment-incentives-tax-credits-and-financing/criz/>

### 20 How does my procedure for paying each of the taxes change?

It doesn't. You will continue paying your State and Local taxes as you always have in the past. The CRIZ program only requires that you file an additional report documenting the state and local taxes you have paid with the State and City by June 15 of each year on the forms they provide.

### 21 Will this mean I need to do more accounting? And can my accountant do this for me?

No, this does not mean more accounting. Your business will just need to use your existing information to report on the State and Local CRIZ tax reporting forms. Remember, reporting is on a **CASH BASIS**, so you'll need records of payments made or refunds received in 2025 regardless of what year they relate to. Your accountant can do this for you, however, there is no need to incur additional costs for this reporting. We have hired the team at FourScore to help you complete the forms for FREE. Please contact them directly for assistance at [lanastercrizcompliance@four-score.com](mailto:lanastercrizcompliance@four-score.com) or 484-951-1289.

### 22 This looks like it's going to take a lot of time. How long is this going to take?

Depending on your businesses complexity the reporting could take as little as five minutes or a bit more time to gather your records of payment of the selected taxes and fill out the forms. The team at Four Score can help you with this process to minimize the amount of time you need to spend on this.

### 23 Do people who live in the CRIZ have to do this, too?

No. Individuals that **are not** sole proprietors or **are** residential tenants are not required to file. The Lancaster CRIZ captures business entity reporting, including sole proprietor or building owner taxes.