

Lancaster City Revitalization & Improvement Zone (CRIZ)

2025 Reporting & Information Packet - Contractors

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. To see if your project is in the CRIZ, visit the CRIZ Authority website here: <http://cityoflancasterpa.com/government/criz-authority>

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

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

CRIZ Attributable Tax Summary - Lancaster Contractors

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

| | | |
|---|---|------------------|
| 5 | Employer Withholding Tax - includes CRIZ Projects | EWH-CRIZ Project |
| 7 | Sales & Use Tax Paid by Contractor for Materials for Projects in the Zone | C-SU |

1 LOCAL City of Lancaster Taxes:

See Example

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

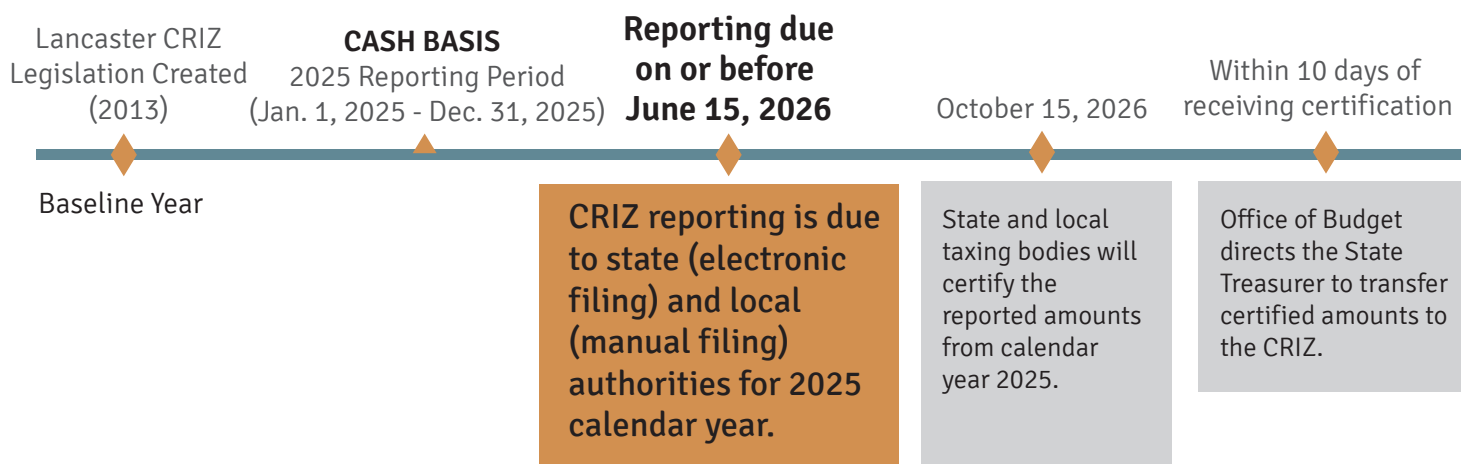
CRIZ Revenues

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 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 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!