

# Tamaqua City Revitalization & Improvement Zone (CRIZ)

2024 Reporting & Information Packet - Contractors

For Calendar Year Reporting January 1 - December 31, 2024

Due on or before June 15, 2025



## 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. Tamaqua is the only borough to receive the pilot program designation though two other cities also have CRIZ zones under the program. The CRIZ consists of approximately 100 acres in Tamaqua. 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, which was 2014.

The CRIZ is overseen and managed by the Tamaqua Authority. The Authority meets each month. For more information, including meeting details, visit the Borough of Tamaqua website here: <https://www.tamaquaborough.com/index.php?id=20>

To see if your business is in the CRIZ, go to the Authority's link below:  
<https://tinyurl.com/tamaquacrizmap>

# Why was the CRIZ created?

The Commonwealth created the CRIZ to spur the revitalization of communities like the Borough of Tamaqua 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 report to the state to ensure that eligible taxes are captured and redirected back to Tamaqua. 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 Borough, its businesses and property owners in the economic health of Tamaqua.

## CRIZ Benefits to Tamaqua:

- 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, 2024 through December 31, 2024, regardless of what tax year it's for. You must complete and file the state form for 2024 to be received by the Pennsylvania Department of Revenue (DOR) on or before **June 15, 2025**. Please begin reporting efforts well before the deadline noted above and maintain evidence of timely filing. Assistance is available—see page 9.

Below is information on the CRIZ tax report that needs to be filed. Please see the next page for a complete table of applicable state taxes.

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

CRIZ Zone Program Tax Report - MUST BE FILED ELECTRONICALLY

**Electronic filing and instructions will be available from April 1 to June 15, 2025 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.**

Read the CRIZ legislation here: <http://bit.ly/1np31F1> (and scroll down to Article XVIII-C.)

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

# CRIZ Attributable Tax Summary - Tamaqua

Applicable state taxes are noted below.

From this list of taxes, determine which of these taxes your business paid on a cash basis in 2024 and report those payments on the forms.

## STATE

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

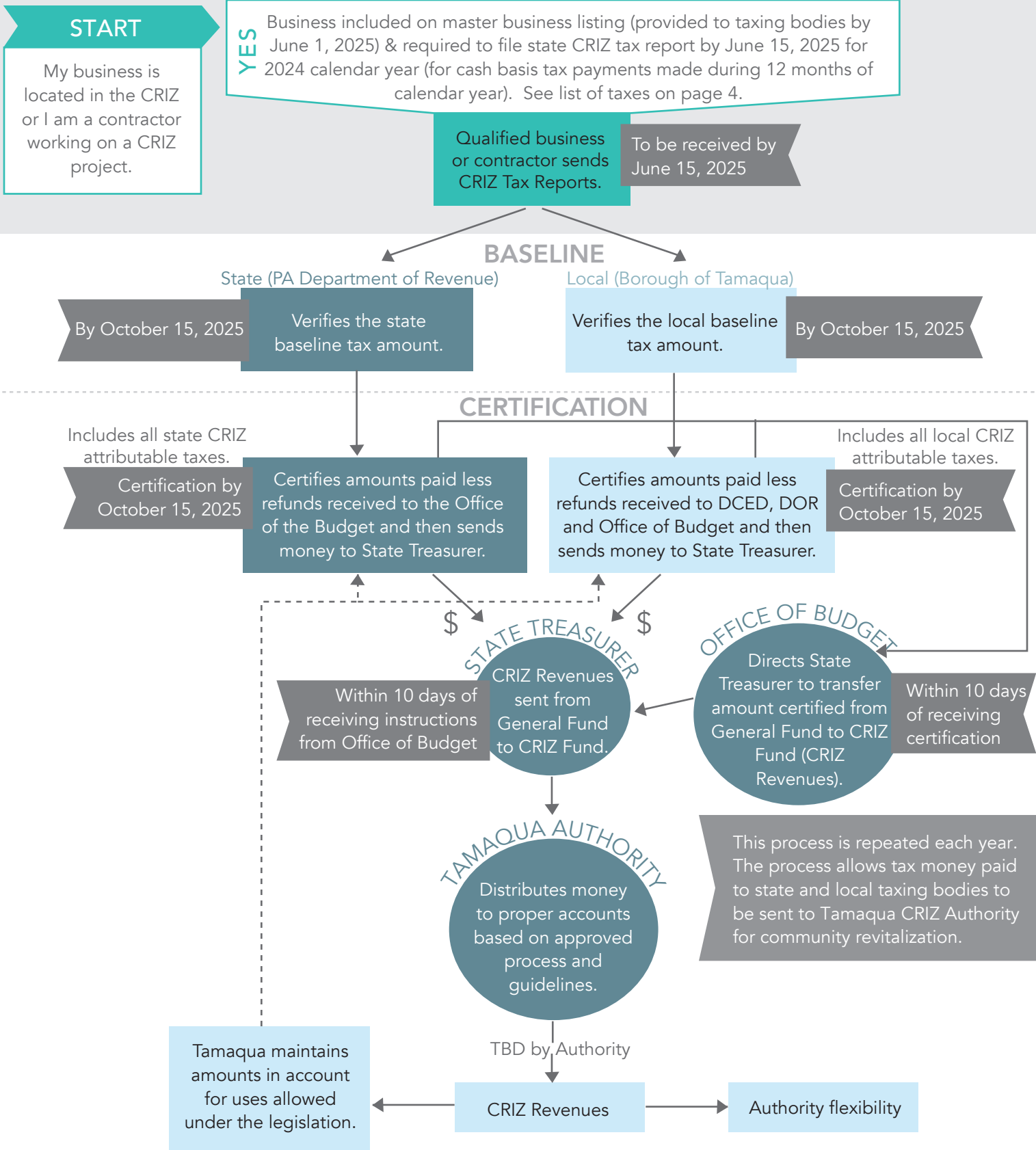
[See Example](#)

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

# How does the CRIZ reporting process work?

BASELINE YEAR: 2014

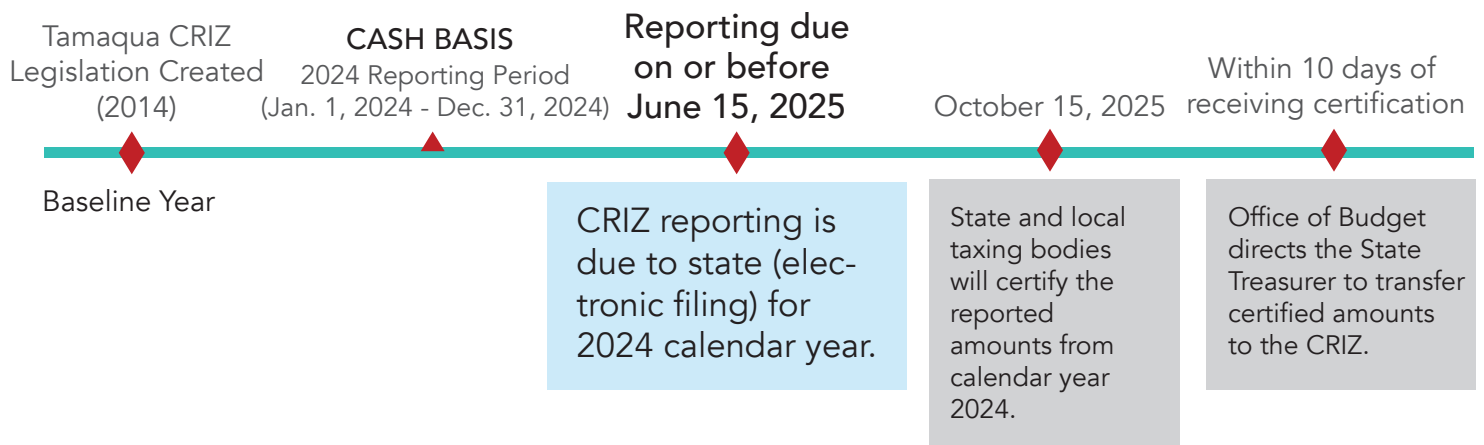
## REPORTING



# CRIZ Reporting - when is it due and why?

## WHEN

Must be received on or before June 15, 2025 for the calendar year ended December 31, 2024 (January 1, 2024 through December 31, 2024). Filings will not be accepted by the Department of Revenue after June 15, 2025 (their system is shut off after 11:59 p.m. on June 15, 2025). Those who do not file by then will be assessed a penalty on all state taxes, and the Tamaqua community will not be allowed to utilize the revenues for revitalization, so please don't delay. Please keep copies of your STATE report filed.



## WHY

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

## What if I have questions and need help?

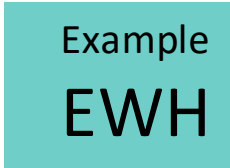
We are waiting to help you. Here's how you can reach us:

- Make an appointment with our team. We can help you file the forms for **FREE**.
- Contact Deana Zosky, the Tamaqua 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 484-522-8200 or [tamaquacrizcompliance@four-score.com](mailto:tamaquacrizcompliance@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 Tamaqua's revitalization!

# PA Employer Withholding Tax Schedule 2024

**Example Company, Inc.**  
**Payroll Taxes Paid from 1/1/2024 to 12/31/2024**



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 2024 the company paid withholding taxes to the PA Dept. of Revenue, using Form PA-W3 (Employer Quarterly Return of Withholding Tax), in January (Q4-2023), April (Q1-2024), July (Q2-2024) and October (Q3-2024) 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  
2024**  
**Example Company, Inc.**  
**Payroll Taxes Paid from 1/1/2024 to 12/31/2024**

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 (Q4-2023), April (Q1-2024), July (Q2-2024) and October (Q3-2024) 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.

**Sales and Use Taxes paid on the purchase of materials  
used in construction in CRIZ (CRIZ Project)  
2024  
Example Company, Inc.  
Sales and Use Taxes paid from 1/1/2024 to 12/31/2024**

Example  
**C-SU**

**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.**

Invoice Date	Invoice Number	Purchase Amount	Sales Tax Paid	Vendor listed on Invoice
2/15/24	12568	\$1,700,000.00	\$102,000.00	US Steel
3/7/24	1257	\$750,000.00	\$45,000.00	Acme Lumber Co.
4/15/24	18825	\$125.00	\$7.50	Home Depot
Total		\$2,450,125.00		
CRIZ Project		TOTAL	\$147,007.50	

**\*NOTE: Included above should be total payments of sales tax on an invoice to a vendor or supplier and/or payments to Pennsylvania for use tax on invoices not charging sales tax.**

**NOTE - Columns A & B are the same as this is the tax paid for the CRIZ Project (each CRIZ Project should be reported separately using the approved CRIZ Project Address).**

**Total Tax Payments Made**

**All Pennsylvania Locations (Column A)**  
 \$ 147,007.50 Total tax remitted in the form of a payment, received by the department for consolidated tax type identified above.

**CRIZ Project (Column B)**  
 \$ 147,007.50 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 Project (Column B)**  
 \$ 0 Refunds granted for tax type identified above attributable to the location within the CRIZ.