

In 2022, Governor Wolf signed Act 122 of 2022, which created new reporting requirements for Pennsylvania business entities. All business entities in Pennsylvania (including limited liability companies, limited partnerships, and corporations) are required to file an annual report. The long-time decennial report requirement has been repealed. Similar again to other states, failure to file the Annual Report will subject the association to administrative dissolution/termination/cancellation and loss of the protection of its name. The report can be filed online at the below address.

<https://file.dos.pa.gov/>

The Department of State will mail notice to the registered office address of each association required to make an Annual Report at least two months prior to the respective deadline, reminding it of the need to make an Annual Report. It is critical that affected associations keep all information on file with the Department up-to-date, particularly registered office address, to ensure that they receive notice of how and when to make Annual Reports. Associations also have the ability to provide emails for additional notifications, when filing any association form online or by using the Manage Notifications icon. However, failure by the Department to deliver notice to any party, or failure by any party to receive notice, of an Annual Report filing requirement does not relieve the association of the obligation to make the Annual Report filing.

While the reporting requirement has become active in 2025, enforcement of the requirement will not begin until 2027. Failure to file the annual report could result in the dissolution, termination, or cancellation of the business entity, bringing Pennsylvania in line with neighboring states. During the time of administrative dissolution/termination/cancellation, the association's name (domestic or foreign) is made available to any other filing association. If another association has taken the name of the senior association seeking reinstatement, the association that has appropriated the name may keep the name and the senior association seeking reinstatement (in the case of domestic entities) or reregistration (in the case of foreign registrations) must choose a new name.

The fee is \$7 for business corporations, limited liability companies (LLCs), limited partnerships (LPs) and limited liability general partnerships (LLPs). There is no fee for nonprofit corporations and any LPs or LLCs with a not-for-profit purpose.

For all corporations (business and nonprofit, domestic and foreign), the deadline is June 30 of each year. The deadline for limited liability companies (domestic and foreign) is September 30, and the annual report of any other domestic filing entity or foreign filing association is due on or before December 31 of each year.

- Corporations (business and nonprofit) domestic and foreign - **Jan. 1 - Jun. 30**
- Limited liability companies domestic and foreign - **Jan. 1 - Sept. 30**
- All other associations (limited partnerships, limited liability partnerships, business trusts, professional associations) domestic and foreign - **Jan. 1 - Dec. 3**

More information can be found at:

Dos.pa.gov/AnnualReports or call 717-787-1057

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