

Pennsylvania's New Annual Filing Requirement for Business Entities and Nonprofit Organizations

Client Advisories

12.16.2024

By: Noel A. Fleming, Kayci D. Petenko

Beginning January 1, 2025, Pennsylvania is introducing a new annual filing requirement for all business entities, including nonprofit organizations. The new annual filing is mandatory for entities registered with the Pennsylvania Department of State and replaces the now defunct decennial filing. This alert summarizes the key aspects of the new law and its implications for your organization.

What is the New Requirement?

All registered business entities, including nonprofit corporations, business corporations, limited liability companies, and limited partnerships, must submit an annual report to the Department of State. This will ensure that your organization's information is accurate and up to date, helping the Department maintain transparency and accountability across all registered entities.

Deadlines for Filing

Each organization's filing deadline depends on the type of entity it is. Corporations, including nonprofit corporations, must file by June 30th each year. LLCs have until September 30th, and other associations like LLPs and LPs have until December 31st. Entities formed or registered in 2025 are not required to file their first annual report until 2026.

Fees for Filing

There is no filing fee for nonprofits. For-profit entities must pay a modest fee of \$7.

How to File

The Department of State strongly encourages filing online through its website at https://file.dos.pa.gov. Online filing is efficient, user-friendly, and provides immediate confirmation of submission. The process involves searching for the entity using the Business Search tool, selecting the option to file an annual report, confirming and updating the entity's information, and submitting the report. The system prepopulates information, reducing errors and eliminating the delays associated with paper filings. While paper filings are accepted, they are processed more slowly and are not recommended.

Information Required

The annual report must include:

- The organization's name, jurisdiction of formation, and registered office address
- The name of at least one "governor" (i.e., a director, general partner, LLC manager or LLC member with material management responsibility, etc. depending on the type of association)
- The names and titles of the organization's principal officers
- Address of the principal office
- Entity number issued by the Pennsylvania Department of State

Notifications from the Department of State

The Department of State will mail reminder postcards approximately two months before the filing deadline to the registered office address on file. Entities should ensure that this address is accurate to avoid missing these reminders. If the registered office address is outdated, notifications may not be received. To ensure you receive this important communication, we recommend organizations verify and update their registered office address immediately if necessary.

Penalties for Noncompliance

Beginning in 2027, failure to file the annual report may result in administrative dissolution, cancellation, or termination of registration. Entities that do not file may lose the exclusive rights to their name, allowing another organization to claim it. While dissolved domestic entities may reinstate their registration for a fee, foreign entities cannot. Instead, they must re-register under a new name if their original name has been claimed.

Next Steps

Now is the time to prepare for this new requirement. Confirm your organization's registered office address is up to date, mark your filing deadline on your calendar, and start gathering the information you will need for the filing. All information must be current as of the organization's filing date.

How We Can Help

This change represents a significant shift in how Pennsylvania monitors and maintains its business registry. While it means more frequent filing requirements, it also ensures more accurate and up-to-date business



records across the state. Stay ahead of the curve by preparing now for this important change.

If you need assistance with your filing or updating your information, please reach out to any member of Archer's Business Counseling Group. We can help ensure your organization stays in compliance with these new requirements and continues operating smoothly in Pennsylvania. More information about the filing requirement can be found here.

Related People



Noel A. Fleming

Partner

▼ nfleming@archerlaw.com

267.422.9855



Kayci D. Petenko

Partner

kpetenko@archerlaw.com

? 267.422.9856

Related Services

• Business Counseling

 $\hbox{@ 2024\,Archer\,\&\,Greiner,\,P.C.\,All\,rights\,reserved.}$

