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Client Alert: Annual Reporting Requirements for Pennsylvania Department of State

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New Year, New Annual Reporting Requirements for All Entities Registered with the Pennsylvania Department of State: As we ring in the New Year, businesses and organizations formed or registered to do business in Pennsylvania are now obligated to submit an Annual Report to the Pennsylvania Department of State. This new annual filing requirement, enacted through Act 122 of 2022, now replaces Pennsylvania's former decennial filing requirement for entities.

Pennsylvania Reporting Entities

Annual Reports must be submitted for the following types of entities:

- Pennsylvania corporations (both for-profit and non-profit)
- Pennsylvania partnerships, including limited liability general partnerships, electing partnerships that are not limited partnerships, limited partnerships (including limited liability limited partnerships)
- Pennsylvania LLCs
- Pennsylvania professional associations
- Pennsylvania business trusts
- All foreign associations (not formed in Pennsylvania) that are registered to do business in Pennsylvania

Reported Information

Each Annual Report must include the entity's name, jurisdiction of formation, registered office address, name of at least one governor (director, member, partner, etc.), names and titles of principal officers, address of principal office, and the entity number issued by the Pennsylvania Department of State.

Costs

The cost associated with filing the Annual Report will be $7, however there is no fee associated with submitting an Annual Report for a non-profit organization.

How to Report

Entities may submit Annual Reports online at www.file.dos.pa.gov, through a registered account with the Pennsylvania Business Filing Services system. Annual Reports submitted online will be automatically approved.

Alternatively, entities may submit an Annual Report on paper, which will be date-stamped with the date of receipt and go into the regular work queue of the PA Department of State, to be processed with that day's

work, with the filed document returned by mail.

Annual Deadlines and Penalties

The Pennsylvania Department of State will mail a notice to the registered office of each reporting entity at least two months in advance of the entity's filing deadline. The deadline for submission of the Annual Report each year is dependent on the form of the entity submitting the report. The deadlines are as follows:

- All corporations (for-profit and non-profit) must submit the Annual Report by June 30;
- All limited liability companies must submit the Annual Report by September 30; and
- All other entities must submit an Annual Report by December 31.

The form and online filing for Annual Reports will become available to the public on January 6, 2025. Entities may submit an Annual Report at any time during the calendar year prior to the entity's deadline.

Penalties for failure to submit an Annual Report include administrative dissolution, termination, cancellation, and loss of the protection of the entity's name. However, there is a transitionary period before such penalties will take effect, such that enforcement measures for the Annual Reporting requirement will not take effect until 2027.

If an entity fails to file an Annual Report during or in any year following 2027, it will be subject to administrative dissolution (if it is a Pennsylvania entity) or administrative cancellation (if it is a foreign entity registered to do business in Pennsylvania) six (6) months after the due date for the entity's Annual Report. At this point, the entity's name will become available for use by other entities.

If you have any questions or would like more information on the issues discussed in this alert, please reach out to your contact at Knox Law, who can coordinate and assist with the provision of appropriate advice on compliance with Pennsylvania's new Annual Reporting Requirement.

Please also visit the Pennsylvania Department of State's resources below for more information.

Additional Information on Annual Reports and FAQs:
https://www.pa.gov/agencies/dos/programs/business/types-of-filings-and-registrations/annual-reports.html

Step by Step Instructions for Filing an Annual Report:

https://www.pa.gov/content/dam/copapwp-pagov/en/dos/resources/business/graphics/2024-annual-report-help-guide.pdf

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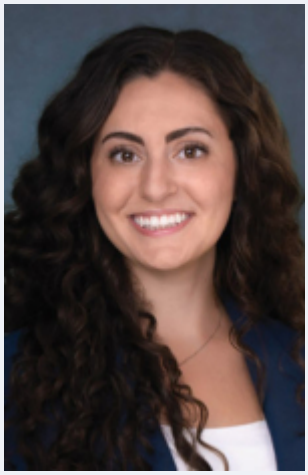

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