



Guide To
BUSINESS REGISTRATION
In Pennsylvania



GOVERNOR JOSH SHAPIRO

Dear Entrepreneur,

Congratulations on taking steps to establish a business here in Pennsylvania. You are on your way to positively impacting your community through your vision and investment. Aspiring entrepreneurs like you help make Pennsylvania a leader in economic growth and job creation.

The Pennsylvania Department of State is one of the state agencies you will interact with as you start your business. This guide has a wealth of information about how to register your business in the Commonwealth and will be useful for you as your business evolves.



We need your ideas and ingenuity here in Pennsylvania, and my Administration stands ready to help your business succeed. I hope you think of this guide, the Department of State, and the Commonwealth as resources in your work.

Thank you for investing in your Commonwealth and your community. We look forward to helping your business succeed for our shared prosperity.

Sincerely,

Josh Shapiro
Governor

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Bureau Overview

The Bureau of Corporations and Charitable Organizations of the Pennsylvania Department of State is the repository for the records of more than 3.8 million companies authorized to do business in the Commonwealth of Pennsylvania. All records maintained in this office are public and may be inspected upon request.

Associations and individuals desiring to do business in Pennsylvania generally must file in the Department of State for authority to conduct business, incorporate, organize, or use an assumed or fictitious name. Through the Bureau, the Department of State records documents evidencing various kinds of business transactions. The Bureau may assist in registration of businesses or in obtaining information on existing businesses.

However, the Bureau cannot offer legal advice, nor does it have enforcement or investigative powers. The Bureau cannot offer advice as to whether an entity is bankrupt, reputable, legitimate, or currently in operation. It does not maintain financial information, insurance data, or stock values. This information may be obtained from the entity itself, or from bankruptcy courts, credit bureaus, stockbrokers, and the Better Business Bureau.

The Bureau offers sample registration forms for most types of filings. The Bureau also provides sales of new business lists, bulk data, and bulk images. As the official record keeper of business documents, the Bureau can provide certain information on all registered businesses. Information also can be acquired in person, by mail, or through the Department of State website at dos.pa.gov/BusinessCharities. The Bureau's online portal, Business Filing Services (BFS), can be found at file.dos.pa.gov.

The staff of the Department of State and the Bureau are committed to providing the highest standards of accurate, courteous, timely, and valued service to the business community and the general public in all phases of filing and dissemination of information in the important records entrusted to their care.

Operational Hours

The Bureau's website (dos.pa.gov/BusinessCharities) and online filing system (file.dos.pa.gov) is available 24 hours a day, seven days a week. The Bureau's website contains a wide range of information and forms to assist entities in filing with the Bureau. The Bureau highly encourages electronic filings.

The Bureau of Corporations and Charitable Organizations is open for business from 8 a.m. to 5 p.m. Monday through Friday. The Bureau's Public Records Room hours are from 8 a.m. to 5 p.m. Monday through Friday. Business association filings may be mailed to:

Department of State
Bureau of Corporations and Charitable Organizations
P.O. Box 8722
Harrisburg, PA 17105-8722

Courier or personal delivery address for business association documents is:

Department of State
Bureau of Corporations and Charitable Organizations
401 North Street, Room 206
Harrisburg, PA 17120

The Bureau's telephone lines are available from 8 a.m. to 4:45 p.m. Monday through Friday.

Customer Service phone numbers are:

717-787-1057
800-732-0999
888-659-9962

NOTE: This guide is published by the Pennsylvania Department of State to provide information to new business owners. It is not intended as a substitute for the services of legal and tax professionals.



PA Business One-Stop Shop

The Department of Community and Economic Development's [PA Business One-Stop Shop](#) is equipped with knowledge, information, and resources for businesses large and small. Serving as the first point of contact for Pennsylvania business development concerns, the Business One-Stop Shop helps guide businesses and their owners through all stages of development – from planning and startup to operating and expanding. Whether you are an aspiring entrepreneur or have an existing business, the PA Business One-Stop Shop provides complete, customer-focused service.

The [PA Business One-Stop Shop](#) takes the guesswork out of the business registration process by consolidating information from various commonwealth agencies onto one website. Additionally, the site provides information about resource partners that can assist with specific concerns throughout the business development process. Not only does this create a more streamlined customer experience for business registration and development, but it also serves as an equalizer for all entrepreneurs wanting to do business in PA.

The [PA Business One-Stop Shop](#) includes information and resources for planning a business, registering and permitting a business, hiring employees, receiving funding, obtaining technical assistance, and more. Among the valuable resources offered on the site is the [Business Checklist](#). This interactive question-and-answer application provides step-by-step instructions on how to register a new business, amend or close an existing business, or merge/acquire another business in Pennsylvania based on a user's responses. Additionally, [Business One-Stop Shop Hub](#) visitors will find various help guides for standard business administration processes in Pennsylvania.

In addition to accessing the help guides within the [Business One-Stop Shop Hub](#), users can create a business profile for their new or existing business to conveniently keep track of information (e.g., account numbers, addresses, representatives, documents, and checklists), access various commonwealth systems and applications they may use for their business, receive newsletters and notifications, and login to the Department of State's [Business Filing Services](#) to manage their business licenses and other filings.

One-on-one customer service to gather answers to business-related questions for various agencies is available by calling 1-833-722-6778 between 8 a.m. and 4:30 p.m. Monday through Friday. To reach the PA Business One-Stop Shop directly, callers should choose Option 0. Questions can also be emailed to business.dced@pa.gov.

Bureau Disclaimer

Pursuant to 15 Pa.C.S. §132, the principal function of the Department of State is to serve as the official repository for documents and other papers relating to association affairs which are required to be filed with the Department. As such, the Department of State has primarily ministerial duties regarding documents submitted to it for filing and is not authorized by law to review or enforce association filings.

The Bureau recommends that new business owners consult with legal and tax professionals prior to filing any business formation documents with the Department of State. The Bureau does not offer legal advice, nor does it have investigative, enforcement, or legislative powers. Inquiries about the applicability or interpretation of state law exceed the scope of the Bureau's authority. For answers to such questions, consult with a licensed Pennsylvania attorney. The Pennsylvania Bar Association offers a free lawyer referral service to locate an attorney in your area who specializes in the area of law sought.

The Bureau does not maintain information concerning the financial status of an association or whether it is reputable. Information about how to file a complaint against a business may be obtained from the Better Business Bureau, the Office of Attorney General, or local district attorneys' offices.

Other Informational Tips

- The Bureau of Corporations and Charitable Organization's online searchable public database is available at file.dos.pa.gov. Document copies and certifications also may be ordered online through the same website.
- Credit ratings may be obtained from credit bureaus. The value of stock, number or classification of shares authorized or issued, or director information may be obtained through the business itself or may be verified with a stockbroker, if the stock is publicly traded.
- Tax or federal Employer Identification Numbers (TIN/EIN), officers' addresses, bylaws or operating agreements are only available directly from the business entity. Information on subsidiaries, divisions, or franchises of an entity also should be verified through the business.
- General tax information may be obtained from the Pennsylvania Department of Revenue at 717-787-1064 or revenue.pa.gov. State business tax accounts may be obtained by completing the Online Pennsylvania Business Tax Registration in myPATH. Specific tax questions may also be directed to the Department of Revenue or an accountant. If assistance is needed to locate a tax professional, the Pennsylvania Institute of Certified Public Accountants (PICPA) offers a free referral service. The Department of Revenue also has a helpful publication titled "Starting a Business in Pennsylvania: A Beginner's Guide," which can be found online [here](#).

- Businesses are indexed in the Bureau database by entity name. They are not indexed by business type, tax or federal Employer Identification Number (EIN), North American Industrial Classification System code (NAICS), purpose, or business address. The Bureau issues an entity number that serves only as an internal file number. An EIN/TIN may be obtained by contacting the U.S. Department of the Treasury's Internal Revenue Service at 800-829-1040 or through its website at [irs.gov](https://www.irs.gov).
- For other information about starting or expanding a business in Pennsylvania, contact the Department of Community and Economic Development's PA Business One-Stop Shop at 1-833-722-6778, Option 0, or visit its website, business.pa.gov. The Pennsylvania Department of Community and Economic Development publishes a booklet titled "Entrepreneur's Guide – Starting and Growing a Business in Pennsylvania." Copies can be downloaded [here](#).

Filing Guidelines

Filing Guidelines

After deciding to establish a business, the first item to consider is the type of business organization to use. The Commonwealth of Pennsylvania recognizes many business forms, including corporations, limited liability companies, limited partnerships, limited liability partnerships, general partnerships, business trusts, and sole proprietorships. Each has its advantages and disadvantages. For any given venture, personal and business circumstances will dictate the business form of choice. There are legal and tax considerations for each business type. Forming a business should be done only after careful analysis of which business form is most appropriate for the circumstances. Additionally, if a business is conducting a regulated professional activity, a certain form of business organization may need to be utilized and prior approval of a business or business name may be required from regulatory agencies, commissions, or boards.

The Department of State cannot offer advice to filers about their choice of business organization. It strongly recommends that entrepreneurs consult with legal and financial advisers before submitting any filings to the Department.

Most types of business formations must be carried out by filing documents with the Department of State. These documents must contain specific information to comply with statutory requirements. These filing guidelines have been developed to answer general questions regarding the formation and registration of business entities. They are designed to assist the public in determining the filing requirements for each domestic filing entity, as well as other registration requirements with the Pennsylvania Department of State.

The Bureau highly encourages electronic filing of documents, available at file.dos.pa.gov.

If you wish to file online, you will be required to create a Keystone Login user profile in the [Business One-Stop Shop Hub](#). Once you create a profile and sign into the Business One-Stop Shop Hub, you can navigate to the Department of State's Business Filing Services system to submit most filings online. Any questions related to the Business Hub, can be directed to the PA Business One-Stop Shop Office.

Fictitious Names

A fictitious name is any assumed name, style, or designation other than the proper name of the entity using that name. The term "fictitious name" includes a name assumed by a general partnership. An entity is defined as "any individual or any corporation, association, partnership, joint-stock company, business trust, syndicate, joint adventureship or other combination or group of persons, regardless of whether it is organized or formed under the laws of this Commonwealth or any other jurisdiction."

A proper name of an association (domestic or foreign) is the name set forth in its organizational/registration documents filed with the Department of State.

Therefore, any individual, sole proprietorship, partnership, corporation, limited liability company, or other form of association conducting commercial activities under a name other than its/his/her real or proper name must register this name with the Pennsylvania Department of State.

The purpose of the Fictitious Names Act is to establish the identity of those owning a business for the information of those who might have dealings with it. In other words, the public has a right to know with whom it is doing business. Therefore, any time that the name does not readily identify the owner(s) of the business, it should be registered as a fictitious name.

Any entity (including an individual/sole proprietorship, corporation, partnership, association, or other combination or group of persons) which conducts any business in Pennsylvania under an assumed or fictitious name must register the fictitious name by filing a Registration of Fictitious Name form [DSCB:54-311].

The use of fictitious names is governed by the Fictitious Names Act of 1982, (54 Pa.C.S. §§ 301 et seq.), as amended, which repealed prior laws on the subject. Accordingly, fictitious names have not been filed at the county seat since the early 1980s.

Registration of a fictitious name does not create any exclusive right to use the fictitious name. There are no ownership rights to a fictitious name. Other individuals or entities may register the same fictitious name. A fictitious name registration is not a trademark or copyright. Registration of a fictitious name does not provide liability protection. The use of a fictitious name does not create a separate legal entity, but is merely descriptive of a person or association who does business under another name.

Fictitious names must be distinguishable upon the records of the Department of State from the name of any association registered with the Department. The removal of a designator (Incorporated, Inc., Limited, LLC, Company, etc.) does not make a fictitious name distinguishable from an association name. The Bureau will not accept fictitious name registrations from registered business entities that wish to register the exact same name, but without the designator.

A fictitious name may not contain a corporate designator such as “corporation,” “incorporated” or “limited” or any derivation or abbreviation thereof unless the entity or at least one entity named in the application for registration of fictitious name is a corporation. The same applies to terms or designators which suggest the involvement of a limited liability company, such as “limited liability company” or “limited” or “LLC, unless the entity or at least one entity named in the application for registration of fictitious name is a limited liability company. However, the use of the word “company” or any derivation or abbreviation thereof by a sole proprietorship, a partnership or a corporation is permissible.

Individuals doing business under their full and proper name are not required to register their personal name as a fictitious name. If you will be operating your sole proprietorship under a name that is different from your own name or which does not readily identify you as the business owner, you will need to file a Registration of Fictitious Name form [DSCB:54-311]. The inclusion of words that suggest additional owners, such as “& Sons” or “& Associates,” makes the name an assumed or fictitious name. Note: There is case law from Pennsylvania county courts which suggests that the surname of a person, standing alone or coupled with words that describe the business, is not a fictitious business name and need not be registered. However, the Bureau cautions that the cases that stand for that proposition are all non-precedential county court decisions and were based on past versions of the Fictitious Names Act, before many terms, such as “proper name,” were defined.

How to Register a Fictitious Name

To register an assumed or fictitious business name, the Fictitious Name Registration form must be filed. This application must contain the following information:

- The fictitious name. See above for restrictions on use of corporate or other association designator such as “corporation” or “limited,” “LLC.” The use of the word “company” or “co.” in a fictitious name by a sole proprietorship is permissible.
- A brief statement concerning the character or nature of the business or other activity to be carried on under or through the fictitious name.
- The address, including number and street, if any, of the principal place of business. A post office box alone is not acceptable.
- The name and address of each individual or entity interested in the business.

Filing a particular fictitious name does not create any exclusive or other right to the use of that name. Other individuals or entities may register the same fictitious name.

Advertising Requirements

An entity which includes an individual party shall “officially publish” notice that it has filed or intends to file an application for registration of the fictitious name. In other words, if there is an individual listed in Box 4 of the Registration of Fictitious Name form (DSCB:54-311), advertising is required.

If the registration does not list an individual, then advertising is not required. The advertisement should be placed in two newspapers of general circulation in the county in which the business will be located, one of which must be a legal newspaper. If there is only one newspaper of general circulation in the county, advertisement in that newspaper is sufficient. See 15 Pa.C.S. §102 for more information on official publication. The information required for the advertisements is set forth at 54 Pa.C.S. §311(g). The Bureau makes available a [geographical \(county-by-county\) listing of newspapers](#) of general circulation and legal publications. The proper legal publication may also be identified by contacting the county courthouse or county bar association in the county where the principal office is located. Evidence of these advertisements is not required to be sent to the Bureau, but it should be kept with the business records.

Sole Proprietorship

A Sole Proprietorship is the simplest form of business organization and allows a single individual owner to have sole control and responsibility. Some advantages of the sole proprietorship include less paperwork, few legal restrictions, owner retention of profits, and ease in discontinuing the business. Disadvantages include unlimited personal liability for all debts and liabilities of the business, limited ability to raise capital, and termination of the business upon the sole proprietor’s death.

There is no filing required to be made with the Department of State in order to form a sole proprietorship. However, there may be a requirement to file a fictitious name. The term “fictitious name” is any assumed or fictitious name, style, or designation other than the proper name of the entity using the name. An

entity includes an individual.

Annual Reports

Beginning in 2025, most domestic and foreign filing associations are required to file an Annual Report [DSCB:15-146]. These associations include:

- Domestic business corporations
- Domestic nonprofit corporations
- Domestic limited liability (general) partnerships
- Domestic electing partnerships that are not limited partnerships
- Domestic limited partnerships (including limited liability limited partnerships)
- Domestic limited liability companies
- Domestic professional associations
- Domestic business trusts
- All registered foreign associations

The Annual Report must include the following information:

- Business name
- Jurisdiction of formation
- Registered office address
- Principal office address
- Name of at least one governor (director, member, partner, etc., depending on type of association)
- Names and titles of the principal officers, if any
- Entity number issued by the Pennsylvania Department of State

The fee for the new Annual Report is \$7 for business corporations, limited liability companies (LLCs), limited partnerships (LPs) and limited liability general partnerships (LLPs), with a \$0 fee for nonprofit corporations and any LPs or LLCs with a not-for-profit purpose.

The deadline for filing the Annual Report is based on the type of association:

Association Type	Filing dates
Corporations (business and nonprofit)/domestic and foreign	January 1 – June 30
Limited liability companies/domestic and foreign	January 1 – September 30
Limited partnerships, limited liability partnerships, business trusts, professional associations/domestic and foreign	January 1 – December 31

Annual Reports can be filed at file.dos.pa.gov. More information about Annual Reports, including frequently asked questions and a comprehensive filing guide, may be found at pa.gov/agencies/dos/programs/business/types-of-filings-and-registrations/annual-reports.html.

Pennsylvania Business Corporation

These are Pennsylvania corporations organized for profit.

The most complex form of business organization, a corporation is a legal entity which has its own existence, separate from the individuals who own it, and is created under state statutory law. A corporation has many of the same legal rights, privileges, and responsibilities of a natural person, including the right to own property, enter into contracts, and bring legal actions. A corporation possesses the attributes of limited liability, centralized management, continuity of life, and transferability of interests. The corporation owns the business, and in turn, the corporation may issue shares of stock to individuals investing in the corporation. Individual shareholders of a corporation are not personally liable or responsible for the debts and obligations of the corporation, presuming that the corporation has been duly formed and has complied with statutory requirements. Business activities are restricted to those designated in the Articles of Incorporation which outline the structure of an entity. Articles are not required by law to be prepared by an attorney. However, because of complex legal issues, including tax considerations, it is advisable to seek legal and financial/accounting advice to assure that all important issues receive consideration.

Pennsylvania business corporations generally are presumed to be organized on a stock share basis, but may also be organized pursuant to other chapters of the Business Corporation Law. These subtypes may be:

- Nonstock (Chapter 21)
- Statutory close (Chapter 23)
- Registered (Chapter 25)
- Management (Chapter 27)
- Professional (Chapter 29)
- Insurance (Chapter 31)
- Benefit (Chapter 33)
- Cooperative (Chapter 71)

To form a business (for-profit) corporation in Pennsylvania, Articles of Incorporation, accompanied by a Docketing Statement form, are filed with the Bureau.

The Articles of Incorporation must meet the following criteria:

- The articles should indicate the type of corporation and contain specific statements, if any, required by the specific chapter(s) to which it is electing to be subject.
- All incorporators must be listed on and sign the articles. One or more persons or corporations may act as incorporators. Incorporators are not required to be directors, officers, shareholders, or employees of the corporation.
- The corporate name must be available for use.
- The name of a domestic business corporation must contain:

- (1) the word “corporation,” “company,” “incorporated” or “limited” or an abbreviation of any of these terms;
 - (2) the word “association,” “fund,” or “syndicate”; or
 - (3) words or abbreviations of like import.
- The name of a professional corporation may contain the term “Professional Corporation” or “P.C.,” in place of a business corporation designator.
 - The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider’s (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.
 - The articles must contain the statute under which it is incorporated (i.e., the Business Corporation Law of 1988).
 - A statement of the period during which the corporation shall exist, if it is not perpetual.
 - A statement whether the corporation is incorporated on a stock or non-stock basis.
 - If organized on a stock share basis, the articles should set forth the number of shares which the corporation is authorized to issue; the voting rights, designations, preferences; and a statement of any authority of the board of directors to relating to shares.

Advertising Requirements

Publication of either the intent to file or the actual filing of Articles of Incorporation must be made in two newspapers of general circulation, including a legal journal if possible. A [county-by-county list of legal publications](#) may be viewed on the Bureau’s website. Proofs of advertising are not required to be sent to the Bureau, but they should be filed with the minutes of the corporation. The advertisements must contain the name of the proposed corporation and a statement that the corporation is to be, or has been, organized under the provisions of the Business Corporation Law of 1988, as amended.

“C” Corporations versus “S” Corporations

The letters “C” and “S” represent subchapters in the Internal Revenue Code. C Corporations and S Corporations are not different types of corporate filings with the Department of State but relate to different types of corporate taxation. An S Corporation is a closely held corporation which has elected, with the consent of all shareholders, a taxation status which permits shareholders to pay taxes on corporate net income personally as if it were a partnership (“pass-through taxation”). S Corporation status is limited to corporations that have a limited number of shareholders. All corporations are C Corporations unless they opt to take advantage of a provision in both federal and state tax laws to become S

Corporations. The corporate tax status (“C” or “S”) is not available from the Department of State records. An S Corporation is formed in the same manner as a for-profit corporation, by filing the Articles of Incorporation form, accompanied by a Docketing Statement form, with the Bureau. Please see the previous section on Pennsylvania Business Corporation for more information on filing and advertising requirements.

- Effective for tax years beginning on or after January 1, 2006, all federal Subchapter S Corporations are automatically Pennsylvania S Corporations. Any federal Subchapter S Corporation that wishes not to be a Pennsylvania S Corporation may do so by filing an Election Not to be Taxed as a Pennsylvania S Corporation, REV-976, on or before the due date, or extended due date, of the report for the first year for which the election is to be in effect.
- For more on electing Pennsylvania Subchapter S status or to download the REV-976 form, please visit the Pennsylvania Department of Revenue website at revenue.pa.gov.

Pennsylvania Nonprofit Corporation

Nonprofit corporations are those corporations whose members or shareholders may not receive any of the pecuniary (i.e., monetary) profits of the corporation. A nonprofit corporation may be created for benevolent, charitable, civic, cultural, educational, and religious purposes, among others, provided that the nonprofit corporation must be able to fulfill its purpose without financial benefit to its members, directors, or officers, except as salaries or expenses.

Nonprofit status is a state law concept. Nonprofit status may make an organization eligible for certain benefits, such as state sales, property, and income tax exemptions. Although most federal tax-exempt organizations are nonprofit organizations, organizing as a nonprofit corporation at the state level does not automatically grant the corporation exemption from federal income tax. To qualify as exempt from federal income tax, a nonprofit corporation must meet the requirements set forth in the Internal Revenue Code. See <https://www.irs.gov/charities-non-profits> for more information. Nonprofit corporations that intend to apply for federal tax-exempt status will need to expand their articles of incorporation to include language required by the Internal Revenue Service per Publication 557.

To form a nonprofit corporation in Pennsylvania, the Articles of Incorporation form, accompanied by a Docketing Statement form, should be filed with the Bureau.

Articles of Incorporation must meet the following criteria:

- All incorporators must be listed on and sign the articles. One or more persons or corporations may act as incorporators. Incorporators need not be members, directors, officers, shareholders, or employees of the corporation.
- The corporation name must be available for use.
- The name of a domestic nonprofit corporation may (but is not required to) contain:
 - (1) the word “corporation,” “company,” “incorporated,” or “limited” or an abbreviation of any of these terms;
 - (2) the word “association,” “fund,” or “syndicate”; or

- (3) words or abbreviations of like import.
- The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider's (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.
 - The purpose or purposes of the corporation must be stated. A nonprofit corporation may be formed for any purpose not inconsistent with its status. The corporation must be able to fulfill its purpose without financial benefit to the members, except through salaries and expenses.
 - A statement should be included that the corporation is one which does not contemplate pecuniary gain or profit, incidental or otherwise.
 - If the corporation is a membership corporation, it should include a statement whether it is organized on a nonstock basis or a stock share basis.
 - If organized on a stock share basis, the articles should set forth the number of shares which the corporation is authorized to issue; the voting rights, designations, preferences; and a statement of any authority of the board of directors to relating to shares.
 - If the corporation will have no members, it should include a statement to that effect.
 - Nonprofit corporations that intend to apply for federal nonprofit tax-exempt status must include language required by the Internal Revenue Service per Publication 557.

Advertising Requirements

Publication of either the intent to file or the filing of Articles of Incorporation must be made in two newspapers of general circulation, one a legal journal, if possible. A [county-by-county list of legal publications](#) may be viewed on the Bureau website. Proofs of publication of the advertising should not be submitted to the Bureau, but they should be filed with the minutes of the corporation.

Nonprofit Corporations that are Charitable Organizations

Nonprofit corporations that solicit funds from citizens of the Commonwealth of Pennsylvania must register with the Department of State under the Solicitation of Funds for Charitable Purposes Act by filing a Charitable Organization Registration Statement, unless they are excluded or exempted from the Act.

More information about registration as a charitable organization may be obtained at dos.pa.gov/BusinessCharities/Charities or from the Bureau of Corporations and Charitable Organizations, 401 North Street, Room 207, Harrisburg, PA 17120, 717-783-1720 or 800-732-0999.

Pennsylvania General Partnership

A Pennsylvania General Partnership is defined as “an association of two or more persons to carry on as co-owners a business for profit.” The “persons” associated in a partnership may be natural persons, corporations, or any other entity. They are called the general partners. Each general partner is entitled to share equally in all aspects of the management of the partnership unless the partners agree otherwise. Each general partner is considered an agent of the partnership and has the authority to bind the partnership. However, with a general partnership, the owners (general partners) do not get the advantage of limited liability unless they elect limited liability partnership status (see section on Limited Liability Partnerships).

A general partnership is formed by agreement (a contract) of the partners, which need not be in writing. The partnership agreement is not required to be filed with the Department of State in order to form a general partnership. However, there may be a requirement to file a fictitious name. The term “fictitious name” is defined to include “a name assumed by a general partnership.” General partnerships may also file Certificates of Partnership Authority [DSCB:15-8433] to set forth, amend or cancel the presumed statutory partnership authority of specified titles or persons.

Pennsylvania Limited Partnership

A Pennsylvania Limited Partnership is a partnership formed by two or more persons having one or more general partners and one or more limited partners. The general partners function like the general partners in a general partnership (see above). The limited partners have limited exposure to liability and are not involved in the day-to-day management of the limited partnership.

A Pennsylvania Limited Partnership is formed by filing a Certificate of Limited Partnership.

The Certificate of Limited Partnership must meet the following criteria:

- The limited partnership name must be available for use.
- The name of a domestic limited partnership is not required to contain a word or abbreviation indicating that it is a limited partnership and may contain the name of a partner.
- The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider’s (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.
- The form shall be executed by all general partners with their addresses. It is not necessary to name the limited partners in the Certificate of Limited Partnership.

Pennsylvania Limited Liability General Partnership / Limited Liability Limited Partnership

A Domestic Limited Liability Partnership (LLP or LLGP) is an existing general partnership that files a statement of registration under Chapter 82 with the Bureau. A domestic Limited Liability Limited Partnership (LLLP) is an existing limited partnership that files a statement of registration or has a provision in its certificate of limited partnership electing to be subject to Chapter 82. Limited liability partnership status provides the general partners with limitations and additional protection on their personal liability as general partners. Limited liability partnerships / limited liability limited partnerships are often professional partnerships, such as law firms and accounting firms.

A Pennsylvania General or Limited Partnership may claim LLP status on the Statement of Registration form (DSCB:15-8201A). The filing must meet the following criteria:

- The limited liability general partnership name must be available.
- The name of a domestic limited liability general partnership must contain:
 - (1) the term “company,” “limited” or “limited liability partnership” or an abbreviation of one of those terms; or
 - (2) words or abbreviations of like import.

The name of a domestic limited liability limited partnership:

- (1) shall not be required to contain a word or abbreviation indicating that it is a limited partnership;
 - (2) if it is a limited liability limited partnership, must contain:
 - (i) the term "company," "limited" or "limited liability limited partnership" or a term of like import; or
 - (ii) an abbreviation of a term under subparagraph (i); and
 - (3) may contain the name of a partner.
- The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider’s (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.
 - The form must be executed by a general partner.

In lieu of the Statement of Registration, a Limited Partnership may include in its Certificate of Limited Partnership the statements required by law to elect limited liability status.

Limited liability partnerships and limited liability limited partnerships are required to file Certificates of

Annual Registration and remit annual registration fees. Any domestic or foreign registered limited liability partnership in existence on December 31 of any year is required to file a Certificate of Annual Registration and corresponding annual registration fee on or before April 15 of the following year. Failure to file the Certificate of Annual Registration and fee will result in additional fees, penalties, and interest up to and including termination of limited liability status. Uniform Commercial Code liens will be placed against the business until all reports, fees and penalties have been satisfied.

Pennsylvania Limited Liability Company

A Limited Liability Company (LLC) is a cross between a partnership and a corporation. It may be considered a limited partnership without a general partner. Owners of a limited liability company are called members and may include individuals, corporations, or other LLCs. The limited liability company provides the liability protection of a corporation for owners, with the advantage of being treated as a partnership for tax purposes and management flexibility.

To form a Limited Liability Company, a Certificate of Organization is required to be filed with the Bureau, accompanied by a Docketing Statement form, which meets the following criteria:

- The limited liability company name must be available for use.
- The name of a domestic limited liability company must contain:
 - (1) the term “company,” “limited” or “limited liability company” or an abbreviation of one of those terms; or
 - (2) words or abbreviations of like import.
- The name of a limited liability company may not contain any words implying that it is a business corporation, such as “corporation” or “incorporated” or an abbreviation of these terms.
- The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider’s (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.
- The name of each organizer must be listed and each must sign.

Pennsylvania limited liability companies may also be organized pursuant to other subchapters of the Limited Liability Company Law. These subtypes are:

- Restricted Professional (Chapter 89, Subchapter L)
- Benefit (Chapter 88, Subchapter I)

Limited liability companies that are required to organize as a restricted professional company subtype are those offering the following professional services: chiropractic, dentistry, law, medicine and

surgery, optometry, osteopathic medicine and surgery, podiatric medicine, public accounting, psychology or veterinary medicine. The fact that a company is a restricted professional company organized to render restricted professional services must be noted on the Certificate of Organization.

Like Limited Liability Partnerships, Restricted Professional Limited Liability Companies are required to file Certificates of Annual Registration and remit annual registration fees. Any domestic or foreign restricted professional company in existence on December 31 of any year is required to file a Certificate of Annual Registration and corresponding annual registration fee on or before April 15 of the following year. Failure to file the Certificate of Annual Registration and fee will result in additional fees, penalties, and interest. Uniform Commercial Code liens will be placed against the business until all reports, fees and penalties have been satisfied.

Foreign Associations

Foreign filing associations are corporations for profit, corporations not-for-profit, limited partnerships, limited liability companies, limited liability limited/general partnerships, professional associations, and business trusts that were created or formed under any laws other than the laws of Pennsylvania. Foreign filing associations and foreign limited liability partnerships desiring to do business in this commonwealth must register with the Department of State by filing a Foreign Registration Statement (form DSCB:15-412), accompanied by a Docketing Statement. A foreign filing association or foreign limited liability partnership may not do business in this commonwealth until it registers with the Department. It is up to the association to determine whether its activities require it to register with the Department of State. See the Frequently Asked Questions section of this guide for more information and a list of activities that do not constitute doing business in this commonwealth.

The filing requirements for a foreign filing association are:

- The association name must be available for use. Depending on the type of association, certain designators must be used in the association name. Designators are the words or abbreviations used at the end of the association name that designate the type of association.
- A foreign association must register under its proper name under the laws of its jurisdiction of formation. If the proper name is unavailable because it is not distinguishable on the records of the Department of State from a name already in use, reserved, or registered, or if the name does not otherwise comply with Pennsylvania law, the foreign association must adopt an alternate name for use in Pennsylvania.
- The registered office address requires street and number. A post office box alone is not acceptable. The name of a Commercial Registered Office Provider's (CROP) is also acceptable instead of an address. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed with the Department of State may enter into a contract for the services of a CROP and may list the name of the CROP in lieu of providing a registered address. This option is also available for any corporation or association that does not have a physical location or mailing address in Pennsylvania. Listing a CROP without having entered into a contract to acquire its services could subject a filer to civil and criminal penalties. The list of all Commercial Registered Office providers is available from the Bureau or may be viewed on the Department website [here](#). Only associations on the list can be named as a Commercial Registered Office Provider.

- The form must be executed by an authorized representative of the foreign association.

Name of Nonregistered Foreign Association

The name of any nonregistered foreign association may be annually registered and protected. This is a name registration only – this registration will not formally register the foreign association to do business in Pennsylvania.

Registration will block the use of the name from use by other associations for up to one year. Registrations may be renewed annually between October 1 and December 31 for the following calendar year.

Name of Domestic Nonfiling Association

The name of any domestic nonfiling association (such as a General Partnership or Unincorporated Nonprofit Association) may be annually registered and protected. This registration may be used when the domestic (Pennsylvania) association is not otherwise required to be formed or organized by another type of filing. This is a name registration only – this registration will not formally incorporate, organize or form an association. This form also will not register a fictitious name or d/b/a.

Registration will block the use of the name from use by other associations for up to one year. Registrations may be renewed annually between October 1 and December 31 for the following calendar year.

Application for Registration of Mark

A trademark is any word, name, symbol or device, or any combination thereof, used by a person to identify and distinguish the goods manufactured or sold by that person from goods sold or manufactured by others.

Trademarks are effective for a term of five years from the date of registration. A trademark or service mark is registered by filing Application for Registration of Trademark or Service Mark (form DSCB:54-1112). Application to renew for a similar term must be made on the Application for Renewal of Registration of Mark form within six months prior to the expiration of such term.

The trademark application must meet the following criteria:

- The trademark must be available for use in Pennsylvania.
- The name and address of the applicant and the jurisdiction if the applicant is an association.
- A statement as to the name and description of the mark. A facsimile of the mark to be registered must accompany the application.
- A specification as to the general class of goods or services. These classifications are set forth in the Application for Registration of Trademark or Service Mark.
- A listing of the goods or services with which the mark is used and the mode and manner in which the mark is used in connection with such goods and services.

- The date when the mark was first used anywhere.
- The date when the mark was first used in this commonwealth by the applicant or the predecessor in interest of the applicant.
- The date, if any, an application to register the mark, or portions or a composite thereof, was filed by the applicant or a predecessor in interest in the United States Patent and Trademark Office.

Customer Services

Customer Services

Methods of Filing

Filings may be submitted to the Bureau by mail, in person, and electronically. The Bureau highly encourages electronic filings, available through the Business Filing Services (BFS) portal found at file.dos.pa.gov.

BFS is available 24 hours a day. There are over 90 different business entity filing forms available on BFS. Customers must complete a one-time registration to set up a username and password. Payment must be made by credit card when filing electronically.

Filings are processed using the date that they are received by the Department. All documents received in the Bureau are processed in order of date received, with the sole exception of expedited services.

Association filings submitted by mail should be sent to the following address:

Department of State
Bureau of Corporations and Charitable Organizations
P.O. Box 8722
Harrisburg PA 17105-8722

Documents delivered in person or by courier for filing should be deposited at the following address:

Department of State
Bureau of Corporations and Charitable Organizations
401 North Street
Room 206
Harrisburg, PA 17120

Forms

The Bureau makes a wide range of forms available online to assist entrepreneurs in filing with the Department of State. The Bureau forms are designed to meet basic statutory requirements and facilitate filings with the office, and they can be found and filed at file.dos.pa.gov.

Selection or completion of a form found on the Department's website is the responsibility of the user. The forms and information provided by the Department of State are not intended to provide legal or tax advice or to substitute for the advice of an attorney or tax adviser. If you have specific legal or tax questions, consult your attorney or tax adviser.

It is very important to make sure all data entered is correct before submitting a document for filing. Once a document is submitted to the Bureau of Corporations and Charitable Organizations, it cannot be changed or altered by the office or the submitter. No phone calls can be made to the filing section to ask for changes or to request that a document be flagged to "not file." Pursuant to applicable Pennsylvania law, filings

may be corrected (with an additional filing and fee) by filing a Statement of Correction to correct a filed document or abandoned by filing a Statement of Abandonment to abandon a filing which has not yet taken effect. Corrections and/or changes to a filed document may also be made by filing an amendment. Please refer to the pertinent Pennsylvania statutes for details.

Forms may also be obtained by visiting the Bureau, 401 North Street, Room 206, Harrisburg, PA 17120.

The Bureau highly encourages electronic filings through the Business Filing Services portal at file.dos.pa.gov.

Record Search

Association records may be searched online using the public searchable database found at file.dos.pa.gov/search/business. Trademark and service mark records may be searched at file.dos.pa.gov/search/trademark. Bureau customer service representatives may also search entity names over the phone. Bureau records may only be accessed by using the correct entity name or entity/file number, not by officer or owner's name. Advanced search capabilities include the ability to search names that contain certain words, as well as specify record type, status and filing date. Businesses are not indexed by type, tax or Federal identification. number, purpose, or business address. Records do not reflect officer addresses, stockholders, business phone numbers, or any tax information.

The following information is available on the public website and via Bureau representatives: the entity/file number; the exact entity name; filing date; effective date, if applicable; business type; status; general partners or fictitious name owners; and, when available, officers.

Printouts of record searches are available for a \$15 fee per entity name. Record searches provide a complete filing history for an entity.

Bureau customer service representatives may provide the date a filing was received, and, if accepted for filing, the actual filing date and when the documents were returned. Inquiries regarding recently submitted filings may also be addressed. Online filers will see all of this information on their dashboard, as well as be able to retrieve copies of filed documents, acknowledgment letters and receipts.

Name Availability Requirements

Generally, the name of an association may not be the same as the name of another association that is already on the records of the Department of State. Depending on the type of association, certain designators must be used in the association name. Designators are the words or abbreviations used at the end of the association name which designate the type of association.

Minimum designator requirements are:

Business corporations – The name of a domestic or registered foreign business corporation must

contain:

- (1) the word “corporation,” “company,” “incorporated,” or “limited” or an abbreviation of any of these terms;
- (2) the word “association,” “fund,” or “syndicate”; or
- (3) words or abbreviations of like import used in a jurisdiction other than this commonwealth.

The name of a business corporation may not contain the term “limited liability company” or an abbreviation of that term.

Professional corporations – The name of a professional corporation may contain the name of one or more of the present, prospective, or former shareholders. The name of a professional corporation may contain the term “Professional Corporation” or “P.C.” in place of a business corporation designator. The name of a professional corporation may contain the word “associates,” but this is not considered an association designator.

Nonprofit corporations – The name of a domestic nonprofit corporation or registered foreign corporation not-for-profit may (but is not required to) contain:

- (1) the word “corporation,” “company,” “incorporated,” or “limited” or an abbreviation of any of these terms;
- (2) the word “association,” “fund,” or “syndicate”; or
- (3) words or abbreviations of like import used in a jurisdiction other than this Commonwealth.

Limited liability companies – The name of a domestic limited liability company or registered foreign limited liability company must contain:

- (1) the term “company,” “limited,” or “limited liability company” or an abbreviation of one of those terms, or
- (2) words or abbreviations of like import used in a jurisdiction other than this commonwealth.

The name of a limited liability company may not contain any words implying that it is a business corporation, such as “corporation” or “incorporated” or an abbreviation of these terms.

Limited liability partnerships – The name of a domestic limited liability partnership or registered foreign limited liability partnership must contain:

- (1) the term “company,” “limited,” or “limited liability partnership” or an abbreviation of one of those terms, or
- (2) words or abbreviations of like import used in a jurisdiction other than this commonwealth.

Limited partnerships – The name of a domestic limited partnership or registered foreign limited partnership is not required to contain a word or abbreviation indicating that it is a limited partnership and may contain the name of a partner. However, if the limited partnership is a limited liability limited partnership, the name must contain:

- (1) the term “company,” “limited,” or “limited liability limited partnership” or an abbreviation of one of those terms, or
- (2) words or abbreviations of like import.

Business trusts – The proper name of a domestic business trust or registered foreign business trust is not required to contain a word or abbreviation indicating that it is a business trust.

Restricted word and/or approvals:

Association names may not contain words, phrases, or abbreviations prohibited or restricted by statute or regulation, unless in compliance with the restriction or with the consent or approval of a government agency, board, or commission. These may include certain professional and occupational boards or commissions of the Bureau of Professional and Occupational Affairs, the Department of Education, the Department of Banking and Securities, the Insurance Department, or the Public Utility Commission. There are also words and abbreviations that may be restricted, prohibited, or may be permitted in certain instances as provided in various federal statutes, Attorney General opinions, and Bureau regulations.

Domestic or foreign corporations, limited partnerships or limited liability companies, or limited liability partnerships may not assume a name the same as, or that is not distinguishable upon the Bureau records from the name of any other Pennsylvania corporation, foreign corporation, limited partnership or limited liability company, or limited liability partnership.

Name availability may be verified by calling the Bureau at 717-787-1057 or by using the online searchable database at file.dos.pa.gov/search/business. However, these searches are only preliminary checks and are not a guarantee of name availability. Name availability searches may also be performed by submitting a written request, listing up to three names, along with a \$15 search fee.

Name Reservation

Name reservations are available by using the Name Reservation/Transfer of Reservation (DSCB:15-208) form. Available names will be reserved for a period of 120 days. Bank name reservations will be reserved for a period of six months. This form only provides for a single, one-time reservation of a name. After the 120-day reservation period expires, the name becomes available again and anyone, including the original reserver, may reserve the name. Nothing prevents the formation of an association for the purpose of holding a name if a longer period of reservation is desired than the 120-day period permitted for a name reservation. The Bureau will reserve corporate names, limited partnership names, limited liability company names, and limited liability partnership names. ***(Fictitious names cannot be reserved as they do not have name exclusivity and are not protected names)***. Reservation requests are thoroughly checked for availability and guarantee the use of the name.

Photocopies and Certificates

Many legal proceedings and business transactions require the introduction or presentation of documents certified by the Secretary of the Commonwealth as true and correct copies of records in the Bureau. Certified copies of the records in the Pennsylvania Department of State may be introduced as prima facie evidence of the facts stated in the documents. **This certification dispenses with the necessity of the custodian of said records to appear at the proceedings and present the documents for introduction into evidence.**

Any documents on file with the Bureau may be certified by the Secretary of the Commonwealth. In addition to certifying copies of the documents, this office also prepares subsistence certificates (for a domestic filing entity or domestic limited liability partnership), certificates of registration (for a registered foreign association) and certificates of no record.

- A subsistence certificate states the registered name of the entity and whether it is still in existence on the records of the Department of State.
- A certificate of registration states the name of the registered foreign association and that it is registered to do business in this Commonwealth.
- A certificate of no record certifies that all available records of the office have been searched and that a particular entity does not appear in our records.

The following may be requested online via BFS (file.dos.pa.gov) with the appropriate fees (fees vary based on the document requested and number of pages):

- Record search listing the entity number, name, address, and file date (These may also indicate that no record was found.) – \$15
- Subsistence certificate (domestic associations) evidencing status – \$40
- Certificate of Registration (foreign associations) evidencing status – \$40
- Plain copy – \$15, plus \$3 per page
- Certified copy – \$55, plus \$3 per page
- Embossed certificate bearing the Secretary’s seal – \$125 (includes certificate of no record)
- Printouts of computer screen details are available when visiting the Bureau for \$3 per page.
- All microfilm records are available for public inspection and copying in the Bureau Reception Room at a fee of \$3 per page.
- No record: \$40
- Index report: \$15
- Index report certified: \$55

If the total fee is unable to be calculated, the initial search fee of \$15 (per entity name) must be received before the Bureau will begin processing the request. If the fee cannot be calculated in advance or if insufficient funds are submitted, the Bureau will return an invoice indicating additional fees due. All fees must be paid prior to the Bureau releasing the requested documents.

Expedited Services

Expedited services are available for all association filings (including copy and certification requests). The tiered levels of service and associated fees are:

- 1-hour service (received before 4 p.m.) – \$1,000
- 3-hour service (received before 2 p.m.) – \$300
- Same-day service (received before 10 a.m.) – \$100

Requests for expedited service must be made online at file.dos.pa.gov. Expedited documents will be returned through the Business Filing Services portal.

Expedited service fees are in addition to the statutory fees associated with the type of document submitted or service sought. Notice and procedures for expedited services are published at 43 Pa.B. 7515 and are available on the department's website. Expedited service fees may be paid by credit card, check, money order, or customer deposit account, when these accounts are already established. Expedited fees are nonrefundable and apply whether the document is accepted for filing, sent back for correction or rejected.

Preclearance of Documents

Preclearance of filings may be submitted using the Preclearance of Documents form (DSCB:15-152(1)). The purpose of this procedure is to confirm the accuracy of the document intended for filing prior to the actual submission to the Bureau of that document. When a document is submitted for preclearance, it is verified for correct filing information and if applicable, name availability. This service is available for any document at a fee of \$70 per document. The preclearance of the document is processed with the daily workload and may be expedited for an additional fee, provided a name reservation has been filed when required. Preclearance of documents does not reserve an association name.

Payment

When paying for any services rendered by the Bureau, the following apply:

- Customers filing in person or by mail may pay by check or money order made payable to the *"PA Department of State."*
- Checks may not be more than six months old and must be commercially preprinted with the name and address of the account holder.
- Credit cards payments are required for online filings made through Business Filing Services.
- Cash is not accepted for any service.
- Credit card payment is accepted for expedited services.

Service of Process

Service of Process should be sent to the registered address of the entity that appears on Bureau records. Association records may be searched at file.dos.pa.gov/search/business.

Pursuant to Pa.R.C.P. 430, [Service Pursuant to Special Order of Court; Publication](#), the Secretary of the Commonwealth only may accept service of original process and only if ordered by a Pennsylvania judge. The court order, accompanied by the complaint, should be sent by certified mail to the Department of State with a return receipt requested. The statutory fee is \$70 for each defendant to be served.

Reference

Frequently Asked Questions

Q: When can I anticipate receiving my filed documents?

A: Please allow 15 business days for processing. Current processing times are also available at file.dos.pa.gov.

Q: Does the Bureau issue licenses that are required for associations to conduct specific business activities?

A: No. Businesses are formed and fictitious names are registered by filings made with the Bureau of Corporations and Charitable Organizations (BCCO). You should, however, contact your local municipality (county, township, city, town, or borough) for additional licensing requirements that may apply to your business. Additionally, licenses or permits may be required from state and federal regulatory agencies, boards, and commissions.

Q: Must I seek legal counsel to incorporate?

A: No, but there are many pitfalls for the unwary. The Bureau recommends that new business owners consult with legal and tax professionals prior to filing any business formation documents with the Department of State to obtain advice about the many state and federal laws that might apply to your business. Please be advised that the Bureau acts in an administrative capacity only and cannot provide legal advice.

Q: Is it a requirement to have a Pennsylvania address in order to have a business in the commonwealth?

A: Yes, every domestic and foreign company must have a registered office address, which is a street address in Pennsylvania where you can receive mail (P.O. boxes are not permitted). If your company has no store front operations associated with a street mailing address, it may use the services of a [Commercial Registered Office Provider \(CROP\)](#). The only filing types not required to have a Pennsylvania address are trademarks and fictitious names.

Q: Is it a requirement to have more than one incorporator to form a corporation or more than one organizer to form a limited liability company?

A: No, one incorporator or organizer is sufficient.

Q: Does Pennsylvania Require annual filings for documents?

A: Beginning in January, 2025, most domestic and foreign filing associations are required to file an Annual Report [DSCB:15-146]. These associations include:

- Domestic business corporations
- Domestic nonprofit corporations
- Domestic limited liability (general) partnerships
- Domestic electing partnerships that are not limited partnerships
- Domestic limited partnerships (including limited liability limited partnerships)
- Domestic limited liability companies
- Domestic professional associations
- Domestic business trusts
- All registered foreign associations

The fee for the new Annual Report is \$7 for business corporations, limited liability companies (LLCs), limited partnerships (LPs) and limited liability general partnerships (LLPs), with a \$0 fee for nonprofit corporations and any LPs or LLCs with a not-for-profit purpose.

The deadline for filing the Annual Report is based on the type of association:

Association Type	Filing dates
Corporations (business and nonprofit)/domestic and foreign	January 1 – June 30
Limited liability companies/domestic and foreign	January 1 – September 30
Limited partnerships, limited liability partnerships, business trusts, professional associations/domestic and foreign	January 1 – December 31

Q: Does Pennsylvania require annual filings to maintain a business registration?

A: In addition to the Annual Reports noted above, Pennsylvania requires Certificates of Annual Registration for all foreign and domestic limited liability general partnerships, limited liability limited partnerships, and restricted professional limited liability companies.

Q. Does the Department of State have the ability to amend the list of corporate officers on their records?

A. The Department of State will update corporate officer changes after receiving updates from the Pennsylvania Department of Revenue. Corporate officer changes can be done by completing the REV-1605 form in BFS, or updates can be done if your business is registered with the state Department of Revenue's [MyPath](#) system. The REV-1605 form can be submitted to the state Department of Revenue by fax at 717-787-3708 or by email to ra-btftregisfax@pa.gov. After receipt of a completed REV-1605 Corporate Officer Change form, the Department of Revenue will then notify the Department of State of the officer changes.

The filing of the PA Corporate Tax Report form (RCT-101) is also used to update Corporate Officer Information. This is done by completing the Corporate Officers Section on Page 6 of that form.

Q: Does Pennsylvania utilize registered agents?

A: No. Department of State records indicate a registered office address. Service of Process may be sent to the registered address of the entity that appears on Department records. The Secretary of the Commonwealth may accept service of process only when ordered by a Pennsylvania judge. The court order accompanied by the complaint should be sent by certified mail to the Department of State with a return receipt requested. The statutory fee is \$70 for each defendant to be served.

Q: What activities require a foreign association to register with the Department of State?

A: The general rule is that a foreign association doing business in Pennsylvania must register with the Department of State. Some activities may [exclude](#) a business from the registration requirement. Under the U.S. Supreme Court's *Wayfair* decision, Pennsylvania may require collection and remittance of taxes from businesses that have a substantial economic nexus in Pennsylvania through sales, even if the business has no physical presence. Pennsylvania's economic nexus applies only to those businesses that, in the previous 12 months, made \$100,000 or more of gross sales in the Commonwealth. Pennsylvania requires Corporate Tax Reports from businesses that have made \$500,000 or more of gross sales in the Commonwealth. The Department of Revenue has issued guidance for businesses in [determining and calculating whether the Commonwealth's economic nexus applies to a business](#) or [whether a business is required to file a Corporate Tax Report](#). *It is up to the association to determine whether its activities require it to register with the Department of State.*

Q: Does a foreign corporation or other association have to supply a good standing certificate or copies of its articles of incorporation/formation document when it registers to do business in Pennsylvania?

A: No. It simply completes the Foreign Registration Statement [DSCB:15-412] and docketing statement.

Q: Can corporate seals and corporate kits be obtained from the BCCO?

A: No. They may be obtained from a local stationery store or any office supply store.

Q: Are bylaws or operating agreements required to be filed with the Department of State?

A: No. Bylaws and operating agreements are kept with the records of the business.

Q: Does BCCO issue certificates as evidence of filing?

A: No. However, certificates can be formulated for an additional fee of \$70.

Q: Is a list of new businesses or associations available from BCCO?

A: Yes. Lists of all new associations filed within a specific time period are generated on a monthly basis for a yearly subscription fee. The lists contain name, filing type, filing date, registered office address, entity number, and owners (fictitious names only). Images are also available. Contact the Bureau for more information on this subscription. Lists evidencing specialized data can also be requested and supplied at file.dos.pa.gov/data-requests. The fee is 25 cents per name for business lists.

Q: What type of information can BCCO offer?

A: The Bureau's function is that of a filing agency and keeper of records. The Bureau may assist in registration of businesses or in obtaining information on existing businesses. The Bureau does not legislate, administrate, or enforce penalties incurred by entities for non-registration.

Q: Where do I obtain tax information in Pennsylvania?

A: Pennsylvania tax information may be obtained by contacting the Department of Revenue's Taxpayer Services Center at 717-787-1064. Federal tax information may be obtained by contacting the Internal Revenue Service at 800-829-1040.

Q: Is there a Pennsylvania corporate reference guide?

A: In addition to this guide published by the Department of State, the Pennsylvania Department of Community and Economic Development publishes a booklet titled “Entrepreneur’s Guide – Starting and Growing a Business in Pennsylvania.” Copies may be requested by calling 800-280-3801 or by visiting business.pa.gov.

Schedule of Fees

The Bureau will not accept a filing without the applicable filing fee. All fees of the Bureau are nonrefundable. The nonrefundable policy applies to both accepted and rejected filings. Please refer to the Bureau's [website](#) for more information on fees and methods of payment.

EXPEDITED SERVICES:

<i>1-hour service (received before 4 p.m.)</i>	<i>\$1,000</i>
<i>3-hour service (received before 2 p.m.)</i>	<i>\$300</i>
<i>Same-day service (received before 10 a.m.)</i>	<i>\$100</i>

FICTITIOUS NAMES:

<i>Registration of Fictitious Name</i>	<i>\$70</i>
<i>Amendment/Withdrawal/Cancellation of Fictitious Name Registration</i>	<i>\$70</i>

ANNUAL REPORT:

<i>Annual Report</i>	<i>\$7</i>
<i>Annual Report Update</i>	<i>No fee</i>

DOMESTIC BUSINESS CORPORATION:

<i>Articles of Incorporation</i>	<i>\$125</i>
<i>Articles of Amendment</i>	<i>\$70</i>
<i>Change of Registered Office</i>	<i>\$5</i>
<i>Statement with Respect to Shares</i>	<i>\$70</i>
<i>Statement of Merger (two parties)</i>	<i>[70+40+40] \$150</i>
<i>Statement of Merger – Addendum for each additional party to merger</i>	<i>\$40</i>
<i>Statement of Interest Exchange</i>	<i>\$70</i>
<i>Statement of Conversion</i>	<i>\$70</i>
<i>Statement of Division (One new association created)</i>	<i>[70+125] \$195</i>
<i>Statement of Division – Addendum (for each additional association created</i>	<i>\$125</i>
<i>Statement of Domestication</i>	<i>\$70</i>
<i>Articles of Dissolution before Commencement of Business</i>	<i>\$70</i>
<i>Articles of Dissolution</i>	<i>\$70</i>
<i>Articles of Involuntary Dissolution</i>	<i>\$70</i>
<i>Business/Statutory Close Corporation – Breach of Qualifying Condition/Cure of Breach</i>	<i>\$70</i>
<i>Statement of Termination</i>	<i>\$70</i>
<i>Annual Benefit Report</i>	<i>\$70</i>
<i>Summary of Record</i>	<i>\$70</i>
<i>Statement of Revival</i>	<i>\$70</i>
<i>All other ancillary filings</i>	<i>\$70</i>
<i>Statement of Validation</i>	<i>\$75 plus amount of attached filing</i>

DOMESTIC NONPROFIT CORPORATION:

Articles of Incorporation	\$125
Articles of Amendment	\$70
Change of Registered Office	\$5
Statement of Merger (two parties)	[70+40+40] \$150
Statement of Merger – Addendum for each additional party to merger	\$40
Statement of Interest Exchange	\$70
Statement of Conversion	\$70
Statement of Division (One new association created)	[70+125] \$195
Statement of Division – Addendum (for each additional association created	\$125
Statement of Domestication	\$70
Articles of Dissolution before Commencement of Business	\$70
Articles of Dissolution	\$70
Articles of Involuntary Dissolution	\$70
Statement of Termination	\$70
Summary of Record	\$70
Statement of Revival	\$70
Statement of Validation	\$75 plus amount of attached filing

DOMESTIC LIMITED LIABILITY COMPANY:

Certificate of Organization	\$125
Certificate of Amendment	\$70
Change of Registered Office	\$5
Statement of Merger (two parties)	[70+40+40] \$150
Statement of Merger – Addendum for each additional party to merger	\$40
Statement of Interest Exchange	\$70
Statement of Conversion	\$70
Statement of Division (One new association created)	[70+125] \$195
Statement of Division – Addendum (for each additional association created	\$125
Statement of Domestication	\$70
Annual Benefit Report	\$70
*Annual Registration – Restricted Professional Limited Liability Company	\$700 minimum
Dissolution - Domestic Limited Liability Company	\$70
Statement of Validation	\$75 plus amount of attached filing

DOMESTIC LIMITED PARTNERSHIP:

Certificate of Limited Partnership	\$125
Certificate of Amendment	\$70
Change of Registered Office	\$5
Statement of Merger (two parties)	[70+40+40] \$150
Statement of Merger – Addendum for each additional party to merger	\$40
Statement of Interest Exchange	\$70
Statement of Conversion	\$70

<i>Statement of Division (One new association created)</i>	[70+125]	\$195
<i>Statement of Division – Addendum (for each additional association created)</i>		\$125
<i>Statement of Domestication</i>		\$70
<i>Statement of Election/Amendment/Termination – Electing Partnership</i>		\$70
<i>Certificate of Cancellation</i>		\$70
<i>Certificate Pursuant to Judicial Order</i>		\$70
<i>Withdrawal by Limited/General Partner</i>		\$70
<i>Summary of Record</i>		\$70
<i>Statement of Validation</i>		\$75 plus amount of attached filing

DOMESTIC LIMITED LIABILITY PARTNERSHIP / LIMITED LIABILITY LIMITED PARTNERSHIP:

<i>Registration - Domestic Registered Limited Liability Partnership</i>		\$125
<i>Amendment/Termination - Domestic Registered Limited Liability Partnership</i>		\$70
<i>Withdrawal from Registered Limited Liability Partnership</i>		\$70
<i>*Annual Registration - Registered Limited Liability Partnership</i>		\$470 minimum
<i>Statement of Merger (two parties)</i>	[70+40+40]	\$150
<i>Statement of Merger – Addendum for each additional party to merger</i>		\$40
<i>Statement of Interest Exchange</i>		\$70
<i>Statement of Conversion</i>		\$70
<i>Statement of Division (One new association created)</i>	[70+125]	\$195
<i>Statement of Division – Addendum (for each additional association created)</i>		\$125
<i>Statement of Domestication</i>		\$70
<i>Statement of Validation</i>		\$75 plus amount of attached filing

FOREIGN ASSOCIATIONS:

<i>Foreign Registration Statement</i>		\$250
<i>Amendment of Foreign Registration</i>		\$250
<i>Transfer of Registration</i>		\$70
<i>Statement of Withdrawal – Foreign Registration</i>		\$70
<i>Statement of Domestication</i>		\$70
<i>*Annual Registration – Foreign Restricted Professional Limited Liability Company</i>		\$700 minimum
<i>*Annual Registration – Foreign Registered Limited Liability Partnership</i>		\$470 minimum

**This fee changes every three years. Please check the Bureau's website at <https://dos.pa.gov/CARS> for the latest fees.*

TRADEMARKS, INSIGNIAS, MARKS USED WITH ARTICLES OR SUPPLIES:

<i>Registration of Trademark or Service Mark</i>		\$50
<i>Renewal/Assignment of Trademark or Service Mark</i>		\$50
<i>Registration/Amendment of Insignia</i>		\$70
<i>Registration/Amendment of Mark used with Articles or Supplies</i>		\$70
<i>Decennial Report – Insignia or Mark Used with Articles or Supplies</i>		\$70

DOCKETING STATEMENTS:

<i>New Entity Docketing Statement</i>	<i>No fee</i>
<i>Docketing Statement – Changes</i>	<i>No fee</i>

UNINCORPORATED NONPROFIT ASSOCIATIONS:

<i>Agent for Service of Process</i>	<i>\$70</i>
<i>Agent for Service of Process Resignation</i>	<i>\$40</i>

MISCELLANEOUS:

<i>Reservation of Name/Transfer of Reservation</i>	<i>\$70</i>
<i>Registration of Name of Domestic Nonfiling Association</i>	<i>\$70</i>
<i>Consent to Appropriation of Name</i>	<i>No fee</i>
<i>Preclearance of Document</i>	<i>\$70</i>
<i>Statement of Change of Registered Office by Agent</i>	<i>\$5</i>
<i>Statement of Correction</i>	<i>\$70</i>
<i>Statement of Abandonment</i>	<i>\$70</i>
<i>Statement of Domestication – Other</i>	<i>\$70</i>
<i>Credit Services Organization Bond</i>	<i>\$70</i>
<i>Application of Name of Nonregistered Foreign Association</i>	<i>\$70</i>

UNIFORM COMMERCIAL CODE FORMS:

<i>UCC Financing Statement</i>	<i>\$84</i>
<i>UCC Financing Statement Addendum</i>	<i>No fee</i>
<i>UCC Financing Statement Additional Party</i>	<i>No fee</i>
<i>UCC Financing Statement Amendment</i>	<i>\$84</i>
<i>UCC Financing Statement Amendment Addendum</i>	<i>No fee</i>
<i>UCC Financing Statement Amendment Additional Party</i>	<i>No fee</i>
<i>Information Request</i>	<i>\$12 search + \$3 per page</i>
<i>Certified Information Request</i>	<i>\$28 + \$12 search + \$3 per page</i>
<i>Information Statement</i>	<i>\$84</i>

CERTIFICATION FEE:

<i>Record searches listing entity number, name, address, and file date (may indicate no record)</i>	<i>\$15</i>
<i>Certificates of Registration (foreign associations)</i>	<i>\$40</i>
<i>Subsistence Certificates (domestic associations)</i>	<i>\$40</i>
<i>Copies, online</i>	<i>\$3 per page</i>
<i>Certified copies, online</i>	<i>\$40 + \$3 per page</i>
<i>Copies, in-house</i>	<i>\$15 search + \$3 per page</i>
<i>Certified copies, in house</i>	<i>\$40 + \$15 search + \$3 per page</i>
<i>Embossed certificates bearing the Secretary's seal (non-existence certificates and great seals)</i>	<i>\$125</i>
<i>Microfilm records available for public inspection and copying in Bureau reception room</i>	<i>\$3 per page</i>

<i>Certificates of No Record</i>	<i>\$40</i>
<i>Index Report</i>	<i>\$15</i>
<i>Certified Index Report</i>	<i>\$55</i>

Resources

Many agencies and organizations are available to assist businesses, including the following:

- **Pennsylvania Department of Community and Economic Development:** dced.pa.gov.... 866-466-3972
PA Business One-Stop Shop Office..... 1-833-722-6778, Option 0
The “Entrepreneur’s Guide” is available by calling the above number or downloading from the PA Business One-Stop Shop website.
- **Pennsylvania Department of Labor and Industry:** dli.pa.gov
Building Occupancy Permit 717-787-3806
Unemployment Compensation Tax..... 717-787-2097
Benefits and Allowances 888-313-7284
Tax Clearance Data and Funds..... 717-787-6647
Workers’ Compensation 717-772-4447 or 800-482-2383 in PA

The Pennsylvania Department of State’s Corporations Division does not file or record tax information. Certain tax information is available from the Pennsylvania Department of Revenue, as follows:

- **Pennsylvania Department of Revenue:** revenue.pa.gov
General Tax Inquiries (Taxpayer Service Information Center)..... 717-787-8201
Corporation Taxes (Rate & Base Changes) Sub S Forms..... 717-787-1064
Tax Lien Certificates 717-787-3911
Small Games of Chance..... 717-783-9354
Bureau of Compliance 717-783-6052
Sales Tax Division..... 717-787-8326
Employer Withholding Tax Division..... 717-783-1488
Cigarette Tax 717-783-9354
Malt Beverage Tax 717-783-9354
Public Transportation Assistance Fund & Tax Fees..... 717-787-2104
Personal Income Tax..... 717-787-8201
Specific Legal Questions on Tax Changes 717-787-1382
- **Pennsylvania Department of State:** dos.pa.gov
Corporations Division 717-787-1057 or 888-659-9962
Charitable Organizations Division 717-783-1720 or 800-732-0999 in PA
- **Pennsylvania State Government:** pa.gov
Pennsylvania Department of General Services (Supplier Services)..... 877-435-7363
dgs.pa.gov
Pennsylvania Insurance Department 717-787-2317
insurance.pa.gov

Pennsylvania Department of Banking & Securities	717-787-2665
dobs.pa.gov	
Office of Attorney General (Consumer Protection).....	717-787-9707
attorneygeneral.gov	
Pennsylvania Liquor Control Board.....	717-783-7637
lcb.state.pa.us	
Public Utility Commission	717-783-1740
puc.state.pa.us	
PA Minority Business Development Authority	866-466-3972
dced.pa.gov/pmbda	
• Internal Revenue Service (EIN numbers) irs.gov	800-829-1040
Tax-Exempt Forms for 501(c)(3) Status.....	800-829-3676
• Immigration and Naturalization Service uscis.gov	800-375-5283
• U.S. Small Business Administration:	
Harrisburg District Office.....	800-827-5722
Pittsburgh District Office.....	412-395-6560
• Federal Government Offices Switchboard	800-688-9889
• United States Patent & Trademark Office uspto.gov	800-786-9199
• U.S. Bankruptcy Court (Middle District) pamb.uscourts.gov	717-901-2800
• Pennsylvania Bar Association pabar.org	717-238-6715
• Pennsylvania Chamber of Business and Industry pachamber.org	717-255-3252
• Better Business Bureau bbb.org	
Western Pa.	877-267-5222
Eastern Pa.	202-393-1198
• Service Corps of Retired Executives score.org	800-634-0245

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