

# New Annual Reporting Requirements for Pennsylvania Businesses: Act 122 of 2022

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## New Filing Requirement for Pennsylvania Entities

On November 3, 2022, Governor Wolf signed into law Act 122 of 2022 – which created an annual reporting requirement for most Pennsylvania domestic and foreign filing associations. The new annual report filing begins in calendar year 2025. Pennsylvania associations required to file an Annual Report include the following:

- 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 (i.e. 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 \$7.00 for business corporations, limited liability companies (LLCs), limited partnerships (LPs) and limited liability general partnerships. No fee is required 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 Date
Corporations (business and nonprofit) / domestic and foreign	Jan. 1 – June 30
Limited liability companies / domestic and foreign	Jan 1 – Sept. 30
Limited partnerships, limited liability partnerships, business trusts, professional associations/domestic and foreign	Jan. 1 – Dec. 31

Filing an annual report is a critical step in maintaining business registration in the Commonwealth of Pennsylvania. **Failure to file an Annual Report will result in the administrative dissolution, termination or cancellation of the business registration and loss of name protection.**

An annual report can be filed online through the Department of State's website: <https://file.dos.pa.gov/>

The Department of State provides answers to questions about filing an annual report, including fees, or how to file, at <https://www.pa.gov/agencies/dos/programs/business/types-of-filings-and-registrations/annual-reports.html>



This Legal Update is intended to keep readers current on developments in the law. It is not intended to be legal advice. If you have any questions, please contact [Michael Ecker](#) at 215.851.8507 or [mecker@eckertseamans.com](mailto:mecker@eckertseamans.com), or any member of the firm's [Business Counseling Practice Group](#) with any questions you may have.