

New Annual Report Requirement in Effect for Business Entities Registered in Pennsylvania

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Starting January 2025, entities formed or registered to do business in Pennsylvania are required to file an annual report with the Department of State. Pennsylvania has repealed decennial reports and now requires most domestic and foreign filing associations to report annually.

To comply with Pennsylvania’s new annual report requirement, entities registered to do business in the Commonwealth should be aware of the following:

- Which associations are required to submit an annual report.
- Corporations, LLCs, and other entity designations have different filing deadlines.
- Online reporting procedures and best practices for timely and efficient filing.
- Administrative consequences of failing to file annual report.

Entities Required to File an Annual Report

- All domestic corporations (business and nonprofit), limited liability companies, limited liability (general) partnerships, electing partnerships (that are not limited partnerships), limited partnerships, professional associations, and business trusts (collectively, “associations”) are required to submit an annual report.
- All foreign associations doing business in Pennsylvania must also file an annual report.

Key Deadlines: The Deadline to File Depends on Association Type^[1]

Association Type	Filing Dates
Corporations (business and nonprofit)	January 1 – June 30
Limited Liability Companies	January 1 – September 30
Limited Partnerships	January 1 – December 31
Limited Liability Partnerships	
Business Trusts	
Professional Associations	

Recommendations to Prepare for Annual Reporting

To ensure compliance with the new annual report requirement, Pennsylvania businesses should take the following steps:

- **Review Reporting Obligations:** Assess organizational structure and registrations to determine which reports are required,^[2] relevant due date, and options available to cure administrative penalties in the event of a failure to file.
- **Keep up-to-date information on file with the Department of State and submit reports online:** The Department of State strongly recommends preparing and submitting reports online.^[3] Ensuring the accuracy of company details benefits reporting associations because the online form populates required fields with information on file and dictates specifics of reporting notifications. All annual reports submitted online will be automatically approved with a certificate of approval immediately available.
- **Provide an email address for one or more persons to receive other notifications:** Postcard notices are sent to addresses of registered offices on file, but only if the address provided is a street address. Commercial Registered Office Providers (CROP) receive a list of associations they represent, and CROP then assumes the responsibility to provide notice of upcoming deadlines. However, email notifications will be sent to any email address on file for a particular association.

Consequences of Failing to File Annual Report

- **Failing to File Will Result in Administrative Dissolution, Termination, or Cancellation:** Starting in 2027^[4], an association that fails to file an annual report will be administratively dissolved, terminated, or cancelled six months after the due date of the annual report.
- **Risk to Association's Name:** When subject to dissolution, termination, or cancellation, the affected association's name is made available to any other filing association. In the event the available name is selected before the association is reinstated or reregistered, that association must choose a new name.

Options for Filers Subject to Administrative Dissolution/Termination/Cancellation Following Failure to File

- **Reinstatement for Domestic Filers:** The reinstatement process for domestic filing associations includes: (i) submitting an application for reinstatement; (ii) current annual report information; and (iii) a fee for each delinquent annual report that has not previously paid.
- **Foreign Filers Must Reregister:** The only option for a foreign filer that has been administratively terminated is to reregister. To reregister, the filer must submit a new Foreign Registration Statement.

Need Assistance?

Despite state efforts to notify filing entities of upcoming deadlines and relevant reporting requirements, it is ultimately the responsibility of clients to complete and submit their annual reports in accordance with annual deadlines. Troutman Pepper Locke is available to assist clients with their reporting obligations and analysis for compliance with Pennsylvania's annual report filings. If you have questions or need assistance with your annual report, please reach out to your primary Troutman Pepper Locke contact or the authors of this article.

^[1] Deadlines are the same for both domestic and foreign filers.

^[2] Despite the repeal of the decennial report requirement for associations, decennial reports are still required for Insignia and Marks used with Articles or Supplies.

[3] For detailed instructions on submitting reports online, please see the [guide](#) published by the Pennsylvania Department of State.

[4] The legislation mandating the change in reporting, Act 122 of 2022, requires the department to give associations a transition period before imposing any dissolutions, terminations, or cancellations for failure to file annual reports. Associations that fail to file reports due after January 4, 2027, are no longer afforded leniency under the transition period.

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