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Authors:

Jason L. Ott
Emma H. Mulvaney
Shelby Farrell Bryant

New Year, New Pennsylvania Corporate Filing Requirement

Starting January 1, 2025, the Pennsylvania Department of State (PA DOS) now requires the filing of annual reports for all statutory domestic and foreign business entities doing business in Pennsylvania. This is a significant change, as previously, only a limited number of Pennsylvania entities were required to make annual filings.

The deadline for filing the annual report is based on the type of association. Each of the applicable filing windows and deadlines are listed below:

- Corporations (business and nonprofit), domestic and foreign – **Jan. 1 – Jun. 30**
- Limited liability companies, domestic and foreign – **Jan. 1 – Sept. 30**
- All other associations (limited partnerships, limited liability partnerships, business trusts, professional associations), domestic and foreign – **Jan. 1 – Dec. 3**

For each entity (with the exception of non-profits), each filing also requires the payment of a $7 fee. However, the report may be updated during the reporting year at no additional charge. The annual report may be filed online at file.dos.pa.gov.

Due to the significant change, the PA DOS is providing a transition period until calendar year 2027 before imposing any severe penalties. However, following this transition period, failure to file will result in the administrative dissolution, termination, or cancellation of the business registration.

In addition to this new reporting requirement, all entity types (domestic and foreign) must still file annual returns with the Pennsylvania Department of Revenue on or before **April 15**.

If you have any questions about this requirement and its impact on your business or if you need assistance in preparing an annual

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report for your business, please contact the authors or any member of Frost Brown Todd's Corporate Law team.

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