



Commonwealth of Pennsylvania
Office of the Governor
Harrisburg



Dear Fellow Pennsylvanian:

Congratulations on taking the first steps to establish a new business. With your decision to register a new enterprise, you are on your way to making a positive contribution to your community. As a business owner myself, I understand the journey you are undertaking and the challenges you face. I am committed to enacting policies that support businesses, whatever their size, and allow them to thrive in our Commonwealth.

The Department of State is one of the primary sources for information on how to develop your business. As a business owner, I know that the free market requires a constructive partner in government. That is why one of my priorities is government that works, that encourages more economic opportunities. The best way to increase the efficiency of our government is to simplify processes and make information more accessible.

This business guide will provide you with the building blocks needed to register a business in Pennsylvania. I encourage you to keep this guide handy. It can serve as a valuable reference for future transactions with the Department of the State as your business changes and grows.

Thank you for your part in bringing greater economic prosperity to Pennsylvania. We look forward to providing the services and assistance you need to make your dreams a reality.

Sincerely,

A handwritten signature in black ink that reads "Tom Wolf". The signature is written in a cursive style with a long, sweeping underline that extends to the right.

Tom Wolf
Governor



Commonwealth of Pennsylvania
Department of State
Harrisburg



Dear Fellow Pennsylvanian:

The Department of State is pleased to present *A Guide to Business Registration in Pennsylvania*. This guide is updated with the latest information of use to business owners throughout the Commonwealth.

At the Department of State, we provide the foundation for economic development and job creation in the state through the business registration services of the Bureau of Corporations and Charitable Organizations (BCCO).

We are the first stop for innovators and entrepreneurs setting out on a new business venture. Our foremost goal is to make Pennsylvania's system of business creation the standard of excellence for all other states.

BCCO shares fully in the Department's vision: to become the premier Department of State in the nation by providing the highest standards of accurate, courteous and timely service.

This mission is in keeping with Governor Tom Wolf's promise to deliver Government That Works. It is also in line with another of the governor's goals – Jobs That Pay. By fostering a healthy business climate, we encourage and support the entrepreneurs who create new jobs. By easing the start-up process, we allow business owners to focus their time and energy on building a successful enterprise.

Thank you for choosing to establish your business in Pennsylvania.

Sincerely,

A handwritten signature in black ink that reads "Pedro A. Cortés".

Pedro A. Cortés
Secretary of the Commonwealth

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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 2.6 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 may have to apply to the Secretary of the Commonwealth for authority to conduct business, incorporate, organize or file an assumed or fictitious name. Through the Bureau, the Secretary of the Commonwealth files 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, forms CDs, 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 fax, or through the Department of State website at dos.pa.gov/BusinessCharities.

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

Operational Hours

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. 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:

717-787-1057

800-732-0999

888-659-9962

Fax: 717-783-2244

717-705-0927

The Bureau's website (dos.pa.gov/BusinessCharities) is available around the clock, seven days a week. The Bureau website makes available a wide range of information and forms to assist entities in filing with the Bureau.

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.



PAbizonline

The new information technology-based economy has businesses rethinking traditional practices because of e-commerce, and the Commonwealth of Pennsylvania is doing the same.

The goal of the Department of State is to make Pennsylvania the easiest place in the nation to start a business. Through the [PAbizonline](#) website, we are doing just that — giving entrepreneurs a one-stop shop to start, sustain and expand their businesses.

This “friction-free” approach to government is geared toward the elimination of bureaucratic red tape. In Pennsylvania, cutting red tape begins at [pabizonline.com](#). This site gives access to forms and information 24 hours a day, 7 days a week, crucial to speeding entry into the marketplace and encouraging companies to grow. We are using the power of Internet technology to shift the focus where it belongs – on the customer. “Doing Business in PA is just a click away.”

Bureau Disclaimer

Pursuant to 15 Pa.C.S. §132 (relating to Functions of Department of State), the 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 taxation 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 may specialize in the area of law sought.

The Bureau does not maintain information concerning the financial status of a corporation. Information about how to file a complaint against a businesses 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 Organizations online searchable public database is available at corporations.pa.gov/Search/CorpSearch. 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.
- Social Security numbers, officers' addresses and bylaws are only available directly from the business entity. Information on subsidiaries, divisions or franchises of an entity should be verified through the business.
- General tax information and corporate box numbers may be obtained from the Pennsylvania Department of Revenue at 717-787-1064 or revenue.pa.gov. 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 entitled: "Starting a Business in Pennsylvania: A Beginner's Guide," which can be found online at: revenue.pa.gov/formsandpublications/formsforbusinesses/documents/rev-588.pdf.
- 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 which serves only as an internal file number. An EIN may be obtained by contacting the U.S. Department of the Treasury, Internal Revenue Service at 800-829-1040, or on its website at irs.gov.
- For other information about starting or expanding a business in Pennsylvania, contact the Department of Community and Economic Development, Small Business Champion Network at 717-783-5700 or 800-280-3801, or visit its website at newpa.com or visit the PA Biz Online website at pabizonline.com. 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 directly from the Department of Community and Economic Development at 800-280-3801, or viewed at newpa.com/business-assistance/small-business-assistance/entrepreneur-guide/.

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 own advantages and disadvantages. For any particular 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 only be done after careful analysis as to what 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 the choice of business organization. It strongly recommends that entrepreneurs consult with legal and financial advisers before submitting any filings to the Department.

Many types of business proceedings must be carried out by filing documents with the Office of the Secretary of the Commonwealth. 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.

Fictitious Names

A fictitious name is any assumed name, style or designation other than the proper name of the entity using such name. Any entity (including an individual, corporation, partnership, association or other combination or group of persons) which conduct(s) any business in Pennsylvania under an assumed or fictitious name must register the fictitious name by filing a Registration of Fictitious Name form.

The use of fictitious names is governed by the Fictitious Names Act of 1982 (54 Pa.C.S. §§ 301 *et seq.*), which repealed prior laws on the subject. Accordingly, fictitious names no longer need to be filed at the county seat.

Registration of a fictitious name does not create any exclusive right to use the fictitious 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 from a registered association name (Incorporated, Inc., Limited, LLC, Company, etc.) does not make a name distinguishable. The Bureau will not accept fictitious name registrations from registered business entities that wish to register the exact same name, but without the designator. The inclusion of words that suggest additional owners, such as Company, & Company, & Sons, & Associates, makes the name an assumed or fictitious name.

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. It may not contain a corporate designator such as “corporation” or “limited,” unless the owner is a corporation. 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

When a fictitious name is used by an individual, association or other entity, the user of the name must advertise that it has filed or intends to file an application for registration of the fictitious name. The advertisement should be placed in a newspaper of general circulation in the county in which the business will be located and one in a legal publication or newspaper in that same county. The information required for the advertisements is set forth at 54 Pa.C.S. §311(g). A county-by-county list of legal publications may be viewed on the Bureau’s website at dos.pa.gov/BusinessCharities. The proper legal publication can also be identified by contacting the county courthouse or county bar association in the county where the principal office is located. The Bureau can also assist. Evidence of these advertisements is not required to be sent to the Bureau, but should be kept with the business records.

Sole Proprietorship

A Sole Proprietorship is the simplest form of business organization and allows the 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.

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 to bring legal suits. 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:

- 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. **Please note:** 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.
- The articles must be signed by all incorporators listed along with their addresses. 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 name of a business corporation may not contain the term “limited liability company” or an

abbreviation of that term.

- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider's (CROP) address is acceptable. Under Pennsylvania law, (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Bureau or may be viewed on the Department website at dos.pa.gov. 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 continue existence, 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 dos.pa.gov/BusinessCharities. Proofs of the advertising are not required to be sent to the Bureau, but 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 BCL of 1988.

“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 requirements set forth in the Internal Revenue Code.

To form a nonprofit corporation in Pennsylvania, the Articles of Incorporation form accompanied by a Docketing Statement form should be filed with the Bureau. **Please note:** Articles of Incorporation must meet the following criteria:

- All incorporators, listed with their addresses, must sign the application. 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 initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider’s (CROP) address is acceptable. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Bureau or may be viewed on the Bureau website at dos.pa.gov/BusinessCharities. 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 will need to expand their Articles of Incorporation to 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 at dos.pa.gov/BusinessCharities. Proofs of publication of the advertising should not be submitted to the Bureau, but 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.”

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.

Please note: 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 initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider’s (CROP) address is acceptable. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Bureau or may be viewed on the Bureau website at dos.pa.gov/BusinessCharities. 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 Partnership / Limited Liability Limited Partnership

A Domestic Limited Liability Partnership (LLP) 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 Partnership name must be available.
- The name of a domestic 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.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider’s (CROP) address is acceptable. Under Pennsylvania law, (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Bureau or may be viewed on the Department website at dos.pa.gov/BusinessCharities. 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 status as a Limited Liability Partnership. A Uniform Commercial Code lien will also be placed against the business until all fees 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 as 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 taxation purposes and management flexibility. 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 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 initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider's (CROP) address is acceptable. Under Pennsylvania law, (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Bureau or may be viewed on the Department website at dos.pa.gov/BusinessCharities. Only associations on the list can be named as a Commercial Registered Office Provider.
- The name and address, including street and number, if any, of each organizer must be listed.
- If the company is a restricted professional company organized to render restricted professional services, this 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. A Uniform Commercial Code lien will also be placed against the business until all fees have been satisfied.

Foreign Associations

Foreign filing associations are corporations for profit, corporations not-for-profit, limited partnerships, limited liability companies, professional associations and business or statutory 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 on 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 Frequently Asked Questions 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 which 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 initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Provider's (CROP) address is acceptable. Under Pennsylvania law (15 Pa.C.S. § 109), entities required to provide a registered office address in any document filed in the Department of State may enter into a contract for the services of a CROP, 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 providers who have filed is available from the Corporation Bureau or may be viewed on the Department website at dos.pa.gov/BusinessCharities. 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.

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. **Please note:** The trademark application must meet the following criteria:

- The trademark name must be available for use in Pennsylvania.
- The name and address of the applicant and the jurisdiction if the applicant is a corporation.
- 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, by facsimile and 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.

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

Documents may also be submitted by facsimile transmission provided that the filer has established a deposit account with the department. The department's fax number for corporate filings is 717-705-0927 or 717-783-2244.

Additionally, many of the Bureau's forms may be submitted online at any time through PENN File, Pennsylvania's Online Business Document Filing System at corporations.pa.gov. PENN File is available 24 hours a day. There are over 70 different business entity filing forms available on PENN File. Customers must complete a one-time registration to set up a user name and password. Payment must be made by credit card when filing electronically. The use of PENN File does not expedite a filing.

Forms

The Bureau makes a wide range of fillable forms available to assist entrepreneurs in filing with the Department of State. The forms promulgated by the Bureau are designed to meet basic statutory requirements and facilitate filings with the office. Use of these forms is permissive and not mandatory. The forms may be found at dos.pa.gov/BusinessCharities/Business/RegistrationForms. Many of these forms may be filed online at corporations.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 taxation 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 also may be obtained by calling the Bureau’s automated voicemail system at 717-787-1057 option 1 or by telephoning Customer Service Representatives at 717-787-1057. Forms may also be downloaded and printed from the Bureau website at dos.pa.gov/BusinessCharities. In addition, forms may also be obtained by visiting the Bureau, 401 North Street, Room 206, Harrisburg, PA 17120.

The Bureau also offers CDs containing all business association and Uniform Commercial Code (UCC) forms. The order form may be obtained by calling the Bureau at 717-787-1057 or may be downloaded from the Department website at dos.pa.gov/BusinessCharities.

The Bureau requires the following guidelines be met in order to properly and efficiently process documents:

- Documents must be submitted on Bureau forms or on 8 1/2" x 11" paper.
- Documents should be typed or printed in black or blue ink and be legible.
- Legible fax copies or copies of documents are acceptable.
- Bureau forms do not require notarization.
- All entities filing with the Bureau require a Pennsylvania address, with the exception of fictitious names and trademarks. A post office box alone is not acceptable.

The department no longer requires the filing of a duplicate copy of any document submitted for filing. All documents deposited with the department are marked with a receipt date. Documents marked with a receipt date are examined by the department in order to determine if they conform to the requirements of law. If a document conforms to these requirements, the department will file the document as of the receipt date. In filing the document, the department will indicate that the document has been filed by endorsing upon the document the fact and date of filing, using a rectangular “burn” image. The “burn” also contains the name of the current Secretary of the Commonwealth. The department creates and retains a scanned image of the original document and returns an endorsed image of the document to the individual who delivered the document to the department.

Record Search

Bureau records may be searched online using the public searchable database found at corporations.pa.gov/Search/CorpSearch. 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 number, not by officer or owner’s name. Businesses are not indexed by type, tax or Federal I.D. 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 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 the filing was received, and, if accepted, the actual filing date and when the documents were mailed. Inquiries regarding recently submitted filings may also be addressed.

Name Availability Requirements

Generally, the name of an association may not be the same as the name of another association which 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 dos.pa.gov/BusinessCharities. 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 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.

Any nonregistered foreign association seeking to register an association name for a period of up to one year may file an Application for Registration of Name (DSCB:15-209). Available names will be reserved through December 31 of the year in which the registration is filed. Registrations may be renewed annually between October 1 and December 31 for the following calendar year. This filing reserves the name but does not register the entity to do business in Pennsylvania. A foreign association whose name registration is effective may register as a foreign association under the registered name or consent to the use of that name by another association.

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 Office of the Secretary of the Commonwealth 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 certificates of subsistence (good standing) and certificates of no record.

- A certificate of subsistence states the registered name of the entity and whether it is still in existence as a matter of record in the Office of the Secretary of the 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 PENN File (corporations.pa.gov) or by using the Copy/Certification Request (form DSCB:15-133/145/153) 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 evidencing status – \$40
- Plain copy – \$15, plus \$3 per page
- Certified copy – \$55, plus \$3 per page
- Engrossed 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.
- Duplicate certificates are available for a \$70 fee.

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 have been available for all association filings (including copy and certification requests) since January 6, 2014. 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

All expedited service requests must be submitted in person at the Bureau office. Expedited service requests may not be submitted by mail, email, facsimile or online at this time. Request for expedited service must be made using Expedited Service Request (form DSCB:15-153(a)(15)). This form must be completed and submitted for each expedited request. Expedited documents will be returned by email or printed copy available at the Bureau office.

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 were 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 or rejected.

Preclearance of Documents

Preclearance of filings may be submitted using 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 the same 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.

Fax Service

The Bureau offers facsimile service (fax) filing to customers. Customers may fax to the Bureau and have

such transactions as filing documents, name reservations, record searches, photocopy service requests and Uniform Commercial Code filings faxed back to them, upon request. The Bureau fax number is 717-705-0927 or 717-783-2244.

However, please note the fees associated with filing transactions and service requests cannot be faxed. Therefore, conducting business by fax requires the entity to have a Bureau Customer Deposit Account. A fax cover letter should contain the customer account number to be charged.

Fax service expedites the receipt of the documents only and does not expedite the documents unless expediting procedures are followed. Documents submitted via fax are time and date stamped upon receipt. Documents received by the close of business receive that business day's filing date. Customers receive their faxed receipt as confirmation that the Department received their fax. The Bureau does not otherwise confirm receipt of a fax.

All corporate, fictitious name, limited partnership and other filings should include the same documents such as docketing statements, letters of consent, clearance certificates (as they would through the mail or hand delivery). Please do not duplicate filings by both faxing and mailing them to the Bureau.

Name reservations, record searches and photocopy requests should be submitted in the same manner as filed documents including the cover letter, special instructions and customer account number to be charged.

Any questions relating to fax services may be directed to 717-787-1057.

Payment

The following are guidelines when paying for any services rendered by the Bureau:

- 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 and ACH transactions are accepted for online filings made through PENN File.
- Cash is not accepted for any service.
- Credit card payment is accepted for expedited services.

Service of Process

As a result of the Judiciary Act Repealer Act of 1978, the Department of State no longer receives or forwards service of process with respect to actions, proceedings or appeals against associations. Service of process may be sent to the registered address of the entity that appears in Bureau records. Service of process should be completed pursuant to the relevant rules of court, e.g. Pa.R.C.P. 422, 423, 424 and 430. Substituted service upon the Secretary of the Commonwealth is NOT permitted, unless ordered by a Pennsylvania judge. The court order and the complaint should be sent via certified mail, return receipt requested, to the Department of State and must be accompanied by the statutory fee of \$70 for each defendant to be served.

Reference

Frequently Asked Questions

Q: Is there an Internet site where I can get information I need to start a business in Pennsylvania?

A: Yes. To learn more about starting a business in Pennsylvania, or to obtain the necessary forms required by different Pennsylvania state agencies, log on to pabizonline.com.

Q: My business is based in a jurisdiction outside of Pennsylvania, but has been engaged to provide some type of service in the Commonwealth. How do I know if I am doing business in the Commonwealth and whether my business is required to register with the Pennsylvania Department of State?

A: The general rule with conducting business in Pennsylvania is that a foreign filing association (corporation/limited liability company/limited partnership/business trust) or foreign limited liability partnership may not do business in this Commonwealth until it registers with the Pennsylvania Department of State's Bureau of Corporations and Charitable Organizations (Bureau). "Doing business" is defined in the negative in the law. The list of what activities are not considered to be doing business in the Commonwealth is prescribed by statute and includes the following:

- (1) Maintaining, defending, mediating, arbitrating or settling an action or proceeding.
- (2) Carrying on any activity concerning its internal affairs, including holding meetings of its interest holders or governors.
- (3) Maintaining accounts in financial institutions.
- (4) Maintaining offices or agencies for the transfer, exchange and registration of securities of the association or maintaining trustees or depositories with respect to the securities.
- (5) Selling through independent contractors.
- (6) Soliciting or obtaining orders by any means if the orders require acceptance outside of this Commonwealth before the orders become contracts.
- (7) Creating or acquiring indebtedness, mortgages or security interests in property.
- (8) Securing or collecting debts or enforcing mortgages or security interests in property securing the debts and holding, protecting or maintaining property so acquired.
- (9) Conducting an isolated transaction that is not in the course of similar transactions.
- (10) Owning, without more, property.
- (11) Doing business in interstate or foreign commerce.

Being an interest holder or governor of a foreign association that does business in this Commonwealth shall not by itself constitute doing business in this Commonwealth. In general terms, any conduct more regular, systematic, or extensive than that described above constitutes doing business and requires the foreign association to register to do business. Typical conduct requiring registration includes maintaining an office to conduct local intrastate business, selling personal property not in interstate commerce, entering into contracts relating to the local business or sales, and owning or using real estate for general purposes. But the passive owning of real estate for investment purposes does not constitute doing business. It is up to the association to determine whether its activities require it to register with the Department of State.

It is recommended that an association consult with legal counsel to assist with determining whether it is required to register.

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

A: No. Corporations are formed and fictitious names are registered in filings made with the Bureau. If a business is conducting a regulated professional activity, a license from that regulatory agency, commission or board may be needed. You should also contact your local county, city, borough or township for additional licensing requirements that may apply to your business.

Q: Must I seek legal counsel to incorporate?

A: No, but there are many pitfalls for the unwary. Please be advised that the Bureau acts in an administrative capacity only. To avoid costly mistakes, you should consult with an attorney for advice about the many state and federal laws that might apply to your business, prior to filing with the Department of State.

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

A: Yes. The only entities not required to have a Pennsylvania address are those registering trademarks and fictitious names. You may also elect to have a commercial registered office provider in lieu of a physical address in Pennsylvania.

Q: Does Pennsylvania require annual report filings?

A: Only certain types of Pennsylvania entities are required to make annual filings of some sort. All domestic and foreign limited liability partnerships and restricted professional limited liability companies are required to file Certificates of Annual Registration and accompanying fees by April 15 of each year. Nonprofit corporations are also required to file annual reports on or before April 30 if there has been a change in corporate officers during the preceding calendar year.

Q: Does the Department of State have the ability to amend corporate officers on its records?

A: Changes in corporate officers are made by completing form REV-1605 schedule CO (names of corporate officers) and mailing to the Department of Revenue when filing tax reports. This form may be obtained by calling the Department of Revenue at 717-787-8201 or by visiting its website at revenue.pa.gov. Upon receipt and indexing of officer information, the Department of Revenue will notify the Bureau of the officer changes and they will be reflected on Department of State records.

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

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

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

A: Yes. Business lists may be obtained through the Bureau's website at corporations.pa.gov/order/BusinessOrderListSearch or by submitting a written request to the Bureau. Business listings will include name of business, registered office address, type of entity and filing date. Officer information is supplied for corporations only, if available. Owner information is supplied for fictitious names, if available. Lists evidencing specialized data are also available for an additional fee. The fee is 25 cents per name.

Q: What type of information can the Bureau offer?

A: The Bureau's primary 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 has no authority to impose or enforce penalties on 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 Service and Information Center at 717-787-1064, or by visiting their website at revenue.pa.gov. Federal tax information may be obtained by contacting the Internal Revenue Service at 800-829-1040, or through its website at irs.gov.

Q: Does the Pennsylvania Bureau utilize registered agents for service?

A: No. Our records indicate a registered office address. Service of process should be completed pursuant to the relevant rules of court. Substituted service upon the Secretary of the Commonwealth is NOT permitted unless ordered by a court of competent jurisdiction. The court order and the complaint should be sent certified mail to the Department of State; return receipt requested and must be accompanied by the statutory fee of \$70 for each defendant to be served.

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

A: No. To register in the Commonwealth, a foreign association simply completes the Foreign Registration Statement form and docketing statement.

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

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

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 website for more information on fees and methods of payment.

EXPEDITED SERVICES:

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

FICTITIOUS NAMES:

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

DOMESTIC BUSINESS CORPORATION:

<i>Articles of Incorporation</i>	\$125
<i>Articles of Amendment</i>	\$70
<i>Change of Registered Office</i>	\$5
<i>Statement with Respect to Shares</i>	\$70
<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>Articles of Dissolution before Commencement of Business</i>	\$70
<i>Articles of Dissolution</i>	\$70
<i>Articles of Involuntary Dissolution</i>	\$70
<i>Articles of Amendment – Election of Nonstock/Statutory Close Status</i>	\$70
<i>Business/Statutory Close Corporation – Breach of Qualifying Condition/Cure of Breach</i>	\$70
<i>Amendment - Election of Management/Professional/Benefit Corporation Status</i>	\$70
<i>Election of Professional Corporation Status</i>	\$70
<i>Statement of Termination</i>	\$70
<i>Annual Benefit Report</i>	\$70
<i>Summary of Record</i>	\$70
<i>Statement of Revival</i>	\$70
<i>All other ancillary filings</i>	\$70

DOMESTIC NONPROFIT CORPORATION:

<i>Articles of Incorporation</i>	\$125
<i>Articles of Amendment</i>	\$70
<i>Change of Registered Office</i>	\$5
<i>Annual Report</i>	No fee
<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>Articles of Dissolution before Commencement of Business</i>	\$70
<i>Articles of Dissolution</i>	\$70
<i>Articles of Involuntary Dissolution</i>	\$70
<i>Statement of Termination</i>	\$70
<i>Summary of Record</i>	\$70
<i>Statement of Revival</i>	\$70
<i>Articles of Amendment - Election/Termination of Cooperative Corporation Status</i>	\$70

DOMESTIC LIMITED LIABILITY COMPANY:

<i>Certificate of Organization</i>	\$125
<i>Certificate of Amendment</i>	\$70
<i>Change of Registered Office</i>	\$5
<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>Annual Registration – Restricted Professional Limited Liability Company</i>	\$520 minimum
<i>Dissolution - Domestic Limited Liability Company</i>	\$70

DOMESTIC LIMITED PARTNERSHIP:

<i>Certificate of Limited Partnership</i>	\$125
<i>Certificate of Amendment</i>	\$70
<i>Change of Registered Office</i>	\$5
<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 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

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>	\$350 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

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>	\$520 minimum
<i>Annual Registration – Foreign Registered Limited Liability Partnership</i>	\$350 minimum

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

UNINCORPORATED NONPROFIT ASSOCIATIONS:

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

MISCELLANEOUS:

<i>Electronic Filing Signature Page</i>	No fee
<i>Reservation of Name/Transfer of Reservation</i>	\$70
<i>Consent to Appropriation of Name</i>	No fee
<i>Preclearance of Document</i>	\$70
<i>Special Processing</i>	\$70
<i>Decennial Report of Association Continued Existence</i>	\$70
<i>Statement of Change of Registered Office by Agent</i>	\$5
<i>Statement of Correction</i>	\$70
<i>Statement of Abandonment</i>	\$70
<i>Statement of Domestication – Other</i>	\$70
<i>Registration of Unincorporated Association Name</i>	\$70

<i>Termination of Registration of Association Name</i>	\$70
<i>Credit Services Organization Bond</i>	\$70

UNIFORM COMMERCIAL CODE FORMS:

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

CERTIFICATION FEE:

<i>Record searches listing entity number, name, address and file date (may indicate no record)</i>	\$15
<i>Certificates of Registration (Foreign entities)</i>	\$40
<i>Subsistence certificates evidencing status</i>	\$40
<i>Copies, online</i>	\$3 per page
<i>Certified</i>	\$40 + \$3 per page
<i>Copies, in-house</i>	\$15 search + \$3 per page
<i>Certified</i>	\$40 + \$15 search + \$3 per page
<i>Engrossed certificates bearing the Secretary’s seal (non-existence certificates and great seals)</i>	\$125
<i>All microfilm records available for public inspection and copying in bureau reception room</i>	\$3 per page

OTHER FEES:

<i>Business List</i>	\$0.25 per entity name
<i>Service of Process, Each Defendant Named or Served</i>	\$70

Phone Directory Resources

There are many agencies and organizations available to assist businesses. These resources include:

- **Pennsylvania Department of Community and Economic Development:** newpa.com 866-466-3972
 Small Business Champion Network 717-783-5700 or 800-280-3801
 The Entrepreneur’s Guide is available from the above listed numbers or may be downloaded from the DCED website at newpa.com.

- **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 Corporation 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
 - 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
newpa.com	
• Internal Revenue Service: (IRS)-(EIN numbers) irs.gov	800-829-1040
Tax Exempt Forms for 501(c)(3) Status	800-829-3676
• Immigration and Naturalization Service (INS) uscis.gov	800-375-5283
• U.S. Small Business Administration:	
Harrisburg District Office	800-827-5722
Pittsburgh District Office	412-395-6560
• Federal Switchboard	800-688-9889
• United States Patent & Trademark Office uspto.gov	800-786-9199
• U.S. Bankruptcy Court (Middle District)	717-901-2800
pamb.uscourts.gov	
• Pennsylvania Bar Association	717-238-6715
pabar.org	
• Pennsylvania Chamber of Business and Industry	717-255-3252
pachamber.org	
• Better Business Bureau (Western Pa.)	877-267-5222
bbb.org	
• Better Business Bureau (Eastern Pa.)	202-393-1198
bbb.org	
• Service Corps of Retired Executives (SCORE)	800-634-0245
score.org	

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