

PA's New Annual Report Requirement: Follow-up FAQs

This list of FAQs does not cover all the details your nonprofit needs to know about Pennsylvania's Annual Report, as this is a compilation of questions received from attendees and registrants of a webinar hosted by PANO about the Annual Report. For more about the Annual Report requirement, see the recording and slide deck from that webinar (covering the fundamentals and other FAQs about the Annual Report): <https://pano.app.neoncrm.com/np/clients/pano/product.jsp?product=499&> (\$30 for PANO Members | \$66 for Not-Yet Members). This follow-up FAQ sheet supplements the content of that presentation.

This list of questions is an educational informational tool, and not legal advice. Attendees seeking legal advice should engage legal counsel.

Click each link to be taken directly to...

- **[Questions about determining whether entities must file](#)** – Included in this section are questions like:
 - What types of entities are required to file PA's new annual report?
 - How can I determine if my organization is one of the entity types required to file?
 - Are reporting requirements tied to fiscal year end dates?
 - Does this filing requirement apply to non-501(c)(3) organizations (like a 501(c)(4))?
 - Do local branches of national orgs need to file?
 - And more
- **[Questions about PA Department of State \(DOS\) search result listings](#)** – Included in this section are questions like:
 - What does it mean if the PA DOS database lists our entity type as "Fictitious Name"? As "Foreign Nonprofit Corporation"?
 - How do we go about changing our entity type, if needed?
 - Does our organization's registered office address have to be a Pennsylvania address?
 - If our organization is not incorporated in PA but is registered to do business in PA, how could administrative dissolution (for failure to file the Annual Report) impact us?
- **[Questions about filing the report](#)** – Included in this section are questions like:
 - What's the link for filing the form?
 - How soon can we file?
 - Does the info we provide in the report become publicly available?
 - Does our organization's registered office address have to be a Pennsylvania address?
 - What information do I need to have handy for filing?
 - How can I check to see if an Annual Report has already been filed for my nonprofit?
 - Can a report be amended if incorrect info was inadvertently filed?
 - And more
- **[Other questions](#)** – Included in this section are questions like:
 - We can't find our nonprofit's original formation documents. Where can we look?
 - We recently moved. How do we change our address with the PA DOS?
 - Where can we find our corporate entity number? And is this different from our federal employer identification number ("EIN")?


Questions about determining whether entities must file:

<p>What types of entities are required to file Pennsylvania's new Annual Report?</p>	<p>Only the following entity types (formed in PA or doing business in PA) must file Pennsylvania's new Annual Report:</p> <ul style="list-style-type: none"> • Business Corporations • Nonprofit Corporations • Limited Liability Companies • Limited Partnerships • Limited Liability General Partnerships • Professional Associations • Business Trusts
<p>How can I determine whether my nonprofit organization is an entity type that is required to file Pennsylvania's new Annual Report?</p>	<p>To determine whether a nonprofit must file Pennsylvania's new Annual Report, you'll need to review its formation and governing documents. See also Pennsylvania's Department of State (PA DOS) Business Registration Search, which lists organizations' entity types (if they are in PA's DOS database): https://file.dos.pa.gov/search/business. Confer with legal counsel if you have questions.</p>
<p>Are the reporting requirements related to fiscal year ends?</p>	<p>No, fiscal year ends are not a factor for this filing.</p> <p>Your filing window is based on your entity type:</p> <ul style="list-style-type: none"> • Corporations: Jan. 1 - June 30 • LLCs: Jan. 1 - Sept. 30 • All Others: Jan. 1 - Dec. 31
<p>Must a 501(c)(4), 501(c)(6), or 501(c)(7) organization (or any other non-501(c)(3) organization) file Pennsylvania's new Annual Report?</p>	<p>Federal tax-exempt status is not a factor in determining whether organizations must file Pennsylvania's new Annual Report. The filing requirement is triggered depending on whether the organization is an entity type that is required to file (see list above).</p>
<p>Our church is using our national organization's tax ID; does our local church have to register?</p>	<p>Whether a church branch must register with the PA DOS depends on your branch's entity type (see list above), not its tax ID. Confer with legal counsel.</p>



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Do local branches of national organizations have to file Pennsylvania's new Annual Report?

It depends on whether the branch is a nonprofit corporation, an LLC, etc. and if it is formed or doing business in Pennsylvania. If the branch is one of the types of entities required to file (see list below), and it is formed or doing business in Pennsylvania, it must file Pennsylvania's new Annual Report:

- Business Corporations
- Nonprofit Corporations
- Limited Liability Companies
- Limited Partnerships
- Limited Liability General Partnerships
- Professional Associations
- Business Trusts

I searched for my church in the PA DOS database, and it was not listed (however, other churches with the similar names were and their entity types are each listed as a "Domestic Nonprofit Corporation"). Does my church have to file Pennsylvania's Annual Report?

Whether your organization must file the Pennsylvania Annual Report depends on your organization's entity type. Your organization should confer with legal counsel to discuss this matter.

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Is the state of Pennsylvania notifying organizations that they have this Annual Reporting requirement? And, if we don't receive this notice, does it mean we don't have to file?

Follow-up question: Where do we check our contact information and our organization's registered office address on file with the PA DOS?

Follow-up question: Does our organization's registered office address have to be a Pennsylvania address?

Pennsylvania's Department of State (PA DOS) is legally obligated to contact organizations two (2) months before the report is due (for nonprofit corporations, expect notices to be issued in April each year). Notice will be sent by postcard to the registered office address on file with the PA DOS. Additional notices and reminders may be provided by email, if the organization has opted to provide an email to the Department.

Organizations still have an obligation to file even if they do not receive notice from the PA DOS about the filing requirement. Organizations should be sure their contact information and registered office address is up to date with the PA DOS. Check PA's DOS database:

<https://file.dos.pa.gov/search/business>

Search for your organization's name in the PA DOS database to locate its registered office address:

<https://file.dos.pa.gov/search/business>

You may view and add email contact information using the "Manage Notifications" icon under your organization's information. You may also view and add emails when filing the Annual Report online.

Yes, an organization's registered office address must be a Pennsylvania *street* address (not a P.O. box); or organizations can contract with a commercial registered office provider (a "CROP"). CROPs serving Pennsylvania entities are listed on the PA DOS: <https://file.dos.pa.gov/search/crop>. If using a CROP, your organization must enter into a written agreement before listing the CROP on any documents your organization files with the PA DOS.

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Questions about PA DOS search result listings:

<p>I searched for our nonprofit in the PA DOS database, and it lists our entity type as "Fictitious Name." What does that mean?</p>	<p>It means that someone has registered the name of your organization with the PA DOS (but has not necessarily reserved the name). It's possible to have a fictitious name registration and to not have to file Pennsylvania's Annual Report but confer with counsel to consider whether your organization should incorporate – and to confirm its entity type to determine if it must file Pennsylvania's Annual Report.</p>
<p>I searched for our organization on the PA DOS database, and the listing for our nonprofit states that the filing type is "Foreign Nonprofit Corporation." What does this mean? If I want to change it, how do I go about it?</p>	<p>This means that the organization is not <i>incorporated</i> in Pennsylvania (it's "foreign" because it's incorporated in another jurisdiction) but that it is registered with the PA DOS to do business in Pennsylvania. If your organization would like to become a Pennsylvania nonprofit (i.e., incorporated in Pennsylvania), you should confer with legal counsel to understand the pros and cons of making this change and discuss how best to make this change.</p>
<p><i>Follow-up question:</i> If our organization is not incorporated in Pennsylvania but is registered to do business in Pennsylvania, how could administrative dissolution – for failure to file the Annual Report – impact our organization?</p>	<p>If your organization fails to file its Annual Report and is administratively dissolved as a result, it will not be able to conduct business in Pennsylvania (including closing on bank loans in Pennsylvania, or closing real estate transactions in Pennsylvania, etc.) until it reinstates its registration status in Pennsylvania.</p>

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Questions about filing the Annual Report:

<p>What is the link for filing the form?</p>	<p>1. To file the Annual Report form, go to: https://hub.business.pa.gov/</p> <p>2. Login or Register (new users will need to register for a Business Filing Services (BFS) account; for account registration instructions, see the Customer Portal Overview).</p> <p>3. Once logged in: Search for your entity under the “Business Search.” Once you find it, click on the name to reveal the “slide out” information. Then, click on “File Annual Report” (blue box) and this takes you right into the Annual Report.</p>
<p>May organizations file Pennsylvania’s Annual Report early? If so, how early?</p>	<p>Entities can file as early as January 1 each year.</p>
<p>Does the information we enter on PA’s Annual Report form become available to the general public? For example, as a domestic violence shelter, our site address is confidential for the safety of our residents.</p>	<p>Yes, all the information you provide on the Annual Report is publicly accessible. Your organization should confer with legal counsel to discuss strategies to preserve confidentiality (and you should consider using a commercial registered office provider (“CROP”) and a P.O. box as a mailing address).</p>
<p>Does the report have to be completed all at once if it is completed online? Or can you stop and start until the form is complete?</p>	<p>You can start the Annual Report form and come back to it later as long as you click “Save Draft” on the bottom left. The saved form will be stored under your “My Business Work Queue,” where you can resume editing it at your convenience.</p>
<p>What information do I need to have handy in order to complete the form?</p>	<p>Here’s the information requested on the Annual Report form (when filing online, much of this information will be prepopulated from what is already on file with the PA DOS):</p> <ul style="list-style-type: none"> • Business name • Jurisdiction of formation • Registered office address • Principal office address • Name of at least one governor (i.e., director, member, partner, etc.) • Names and titles of the principal officers, if any • Entity number issued by the Pennsylvania Department of State

How can I check to see if an Annual Report has already been filed for my nonprofit?

Search for your entity by name at:
<https://file.dos.pa.gov/search/business>.
Click on your nonprofit's entity name in the search results list (dark blue column on the left); look to the column with details revealed on the right after you click your organization's name in the search results list. If the report has not been filed, the gray section to the right of the entity listing will have a "File Annual Report" button (at the top left of the gray section). If the form has been filed, you will see the annual form listed as filed document when clicking on the "View History" button (bottom left of the gray section; you may need to scroll down to see it). The entity details will also show the Annual Report due date, which will be the current year (if not yet filed) or the next year (if already filed).

Can a report be amended within the year if incorrect information was inadvertently filed?

Yes, Annual Reports may be updated at any time after filing and during the current filing year. The update is listed as an amendment and the filer must request access to the entity using the PIN process to file an Annual Report Update.

If there was a filing long ago, but no one has the login information, how do you change it?

There are password reset options when signing in. It may just be easier to create a new Business Filing Services account if both username and password are gone. Contact the PA DOS with any questions:

- PA DOS Helpline: 717-7878-1057 (phone lines open at 8 AM, M-F)
- PA DOS Email: RA-CORPS@pa.gov

What is the "Request Access" button for (see lower right button in the gray section on the right of the search results listing our entity on the PA DOS database)?

Use this button to access to your organization's records. Only an authorized representative of your organization should access your organization's account. See the [Customer PIN \(PDF\)](#) for details on the "Request Access"/PIN process.

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Other Questions:

<p>We cannot find our nonprofit's original formation documents. Where can we look to find them?</p>	<p>Check the Check PA's DOS database: https://file.dos.pa.gov/search/business. If your organization is tax-exempt, you can request from the IRS the organization's IRS Form 1023 (which organizations are required by law to have on hand and make available upon request): https://www.irs.gov/charities-non-profits/exempt-organizations-public-disclosure-obtaining-copies-of-documents-from-irs Your organization should also confer with legal counsel to discuss other strategies to obtain the documents.</p>
<p>Our organization recently moved, so we will need to update our address with DOS. How do we do this?</p>	<p>Your organization has a few options. It may change its address (with no filing cost) by using the Annual Report form. It may also file a change of address form on the PA DOS site (\$5). It may also amend its Articles of Incorporation (\$70) (if other changes need to be made that document). All of these approaches update your organization's PA DOS listing.</p>
<p>Our organization is incorporated in Pennsylvania. Where can we find our corporate entity number? This number is different from our federal employer identification number ("EIN"), right?</p>	<p>Yes, this number is different from your entity's federal EIN number. If your nonprofit corporation is incorporated in Pennsylvania, search the PA DOS database, which lists entities' corporate entity numbers: https://file.dos.pa.gov/search/business</p> <p>The corporate entity number should also be on the official date-stamped copy of your organization's Articles of Incorporation (and any amendments to it); it's in the upper right corner of those documents.</p>

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