

# A Guide To Business Registration In Pennsylvania



Pennsylvania Department of State  
Corporation Bureau

Edward G. Rendell  
*Governor*

Pedro A. Cortés  
*Secretary of the Commonwealth*

[www.dos.state.pa.us](http://www.dos.state.pa.us)



*Doing business in PA is just a click away...*

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# A Guide to Business Registration in Pennsylvania

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Commonwealth of Pennsylvania  
Office of the Governor  
Harrisburg



Dear Fellow Pennsylvanian:

Providing the most accessible means to conduct business in Pennsylvania is one of my administration's top priorities as we continue to implement our "Plan for a New Pennsylvania." Offering existing companies and new businesses the most efficient channels to develop and expand is one of our paramount objectives.

The Department of State plays a pivotal role in laying the foundation by which all companies looking to conduct business in the Commonwealth may open, and more importantly, prosper.

I am confident this guide will do more than just assist you in registering your business in Pennsylvania. Even after you have completed your registration with the Commonwealth, this resource will come in handy as you look to expand your company's horizons.

Thank you for taking the time to consider establishing your business in Pennsylvania. This administration is proud to be a part of your exciting endeavors. Best wishes for a successful business venture and thank you for your efforts in helping to mold a "New Pennsylvania."

Sincerely,

A handwritten signature in black ink that reads "Edward G. Rendell".

Edward G. Rendell



Commonwealth of Pennsylvania  
Department of State  
Harrisburg



Dear Fellow Pennsylvanian:

The Department of State is pleased to provide you with “A Guide to Business Registration in Pennsylvania.” As Secretary of the Commonwealth, I trust this handbook will prove to be an invaluable reference as you embark to establish your business in Pennsylvania.

One of the top priorities of Governor Edward G. Rendell and the Department of State is to provide an easily accessible and friendly business atmosphere in the Commonwealth. We are continuously looking into ways to better assist existing businesses grow within Pennsylvania. We are confident our state is a safe haven for entrepreneurs, small businesses and fledgling companies. This administration is committed to providing all businesses that ultimately interact with the Department’s Corporation Bureau, an accommodating and professional environment.

Starting a business in Pennsylvania has never been easier. The Department of State has continued working closely with The “PA Open for Business” website in order to provide a one-stop online service station that affords companies streamlined access to marketplace opportunities, online business registration and additional public services and resources.

Furthermore, the Corporation Bureau continues to offer all business registration forms that are necessary for companies to be recognized by the Commonwealth. These forms and other services can be accessed through the Department’s Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us).

Thank you for considering establishing your business in this great Commonwealth. We are eager to work with you and look forward to offering you the best service possible in ensuring your company’s prosperity 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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## Corporation Bureau Overview

The Corporation Bureau is the repository for the records of more than 2.4 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.

Persons desiring to do business in Pennsylvania may have to apply to the Secretary of the Commonwealth for authority to conduct business, incorporate or file an assumed or fictitious name. Through the Corporation 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, active, 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 Corporation Bureau also provides sales of new business lists, forms diskettes, and microfilm rolls of master records with daily updates via computer tape. As the official record keeper of business documents, the Corporation 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 Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us).

The staff of the Department of State and Corporation 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 important records entrusted to their care. At the Department of State, we ACT.

### Operational Hours

The Corporation Bureau is open for business from 8:00 a.m. to 5:00 p.m. Monday through Friday. The Bureau Public Records Room hours are from 8:30 a.m. to 4:30 p.m.

Documents may be delivered directly or mailed to:

Department of State  
Corporation Bureau  
206 North Office Building  
Commonwealth Avenue & North Street  
Harrisburg, PA 17120

Corporation Bureau forms may also be obtained around the clock, seven days a week by logging on to the Department Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us). The Bureau's telephone lines are available from 8:00 a.m. to 4:45 p.m., Monday through Friday.

Customer Service (717) 787-1057  
Fax (717) 783-2244



*Doing business in PA is just a click away...*

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's Corporation Bureau is to make Pennsylvania the easiest place in the nation to start a business. Through the PA Open for Business Web site, 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 [www.paopenforbusiness.state.pa.us](http://www.paopenforbusiness.state.pa.us). This site gives round-the-clock access to forms and information crucial for individuals seeking to register their new business, expedite entry and take advantage of the Commonwealth's favorable business climate. We are using the power of Internet technology to shift the focus where it belongs — on the customer.

## **Corporation Bureau Disclaimer**

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 its authority. For answers to such questions, consult with an attorney. The Pennsylvania Bar Association offers a free attorney referral service.

The Bureau does not maintain information concerning the financial status of a corporation. Information concerning complaints pending against businesses may be obtained from the Better Business Bureau, the Office of Attorney General, or local district attorney's offices.

## Other Information Tips

- 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 [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Specific tax questions may also be directed to the Department of Revenue or an accountant. If needing assistance to locate a tax professional, the Pennsylvania Institute of Certified Public Accountants (PICPA) offers a free referral service.
- 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 Code (NAICS), purpose or business address. The Corporation 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 Web site at [www.irs.gov](http://www.irs.gov).
- For other information about starting or expanding a business in Pennsylvania, contact the Department of Community and Economic Development, Small Business Resource Center at (717) 783-5700 or (800) 280-3801, or visit its Web site [www.dced.state.pa.us](http://www.dced.state.pa.us) or visit the PA Open for Business Web site at [www.paopenforbusiness.state.pa.us](http://www.paopenforbusiness.state.pa.us).



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# Filing Guidelines

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## Filing Guidelines

After deciding to establish a business, the first item to consider is the type of business organization to use. Legal and tax considerations will help to determine the final choice, as well as personal needs and the needs of the particular business. There are advantages and disadvantages to each of the legal forms of business types. Entrepreneurs must examine all of the characteristics and consult a knowledgeable legal professional when considering the formation of a business.

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.

The Corporation 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.

## Fictitious Name Registration

A fictitious name is any assumed name, style or designation other than the proper name of the entity using such name.

The use of fictitious names is now governed by the Fictitious Names Act of 1982, (54 Pa.C.S. Section 301 et seq.), which repealed prior laws on the subject. Accordingly, fictitious names no longer need to be filed at the county seat. Any entity or entities (including individuals, corporations, partnerships or other groups) which conduct(s) any business in Pennsylvania under an assumed or fictitious name shall register such name by filing an application for registration of fictitious name.

The surname of a person — standing alone or coupled with words that describe the business — is not a fictitious business name. The inclusion of words that suggest additional owners, such as Company, & Company, & Sons, & Associates, makes the name an assumed or fictitious name. **Please note:** For partnerships, the last name of all partners must be listed or the fictitious name rule applies.

## *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 or a corporation is permissible.
- A brief statement concerning the character or nature of the business activity to be transacted.
- 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 under the fictitious names act does not create any exclusive or other right to the use of the name.*

## *Advertising Requirements*

When a fictitious name is used by an individual, association or other entity, which includes an individual party, 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 in the Pennsylvania statutes. A county by county list of legal publications may be viewed on the Department’s Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us). 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 Corporation Bureau can also assist. Evidence of these advertisements is **not** required to be sent to the Corporation Bureau, but should be kept with the business records.

## **Pennsylvania Profit 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 and is created under state statutory law. The corporation owns the business, and in turn, the corporation may issue shares of stock to individuals investing in the corporation. 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 counsel to assure that all important issues receive consideration.

To form a profit corporation in Pennsylvania, please file the Articles of Incorporation form, accompanied by a Docketing Statement form, with the Corporation Bureau. **Please note:** The application must meet the following criteria:

- The application 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 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 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- Statute under which it is incorporated are the provisions of the Business Corporation Law of 1988.
- Statement of the period during which the corporation shall continue existence, if not perpetual.
- The number of shares which the corporation has to issue, or that the corporation is organized under a nonstock basis.

### ***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 Department Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us). Proofs of the advertising are not required to be sent to the Corporation 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.

## **S Corporations**

Closely-held corporations may elect to be taxed as Federal or State S Corporations (IRC 1361-1379), which permits shareholders to pay taxes on corporate net income personally as if it were a partnership. S Corporation status is limited to corporations that have a limited number of shareholders. A Pennsylvania corporation cannot elect to be an S Corporation unless it has also applied for federal S status.

- To apply for Pennsylvania S Corporation status, file form REV-1640 with the Pennsylvania Department of Revenue within 75 days of the beginning of the fiscal year. Upon receiving a copy of the Federal notification of approval from the Internal Revenue Service, filers must furnish a copy to the Pennsylvania Department of Revenue. S Corporations are responsible for filing and paying the Capital Stock Tax.

## **Pennsylvania Nonprofit Corporation**

Nonprofit corporations are those corporations whose members or shareholders may not receive any of the pecuniary profits of the corporation.

To form a nonprofit corporation in Pennsylvania, the Articles of Incorporation form accompanied by a Docketing Statement form should be filed with the Corporation 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 initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- The purpose 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 organized on a stock basis, it should list the aggregate number of shares and par value, if any, or if organized on a nonstock basis it should also be stated.
- If no members, it should include a statement to that effect.

### *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 Department Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us). Proofs of publication of the advertising should not be submitted to the Corporation Bureau, but should be filed with the minutes of the corporation.

Nonprofit corporations that solicit funds from citizens of the Commonwealth of Pennsylvania must register with the Department of State, Bureau of Charitable Organizations, 207 North Office Building Harrisburg, PA 17120, (717) 783-1720 or 800-732-0999 within Pennsylvania.

### **Foreign Business Corporation**

A Foreign Business Corporation is defined as a corporation that is presently incorporated under any laws other than those of Pennsylvania.

Foreign Corporations may register to do business in Pennsylvania. These may be incorporated on a for profit basis under any laws other than those in Pennsylvania. They may also be incorporated as nonprofit businesses, (wherein their purpose does not involve pecuniary profit, incidental or otherwise) incorporated under any law other than those of Pennsylvania.

Generally, foreign corporations may not do business in Pennsylvania without receiving a Certificate of Authority from the Secretary of the Commonwealth. To receive a Certificate of Authority, a foreign corporation must file the Certificate of Authority form, accompanied by a Docketing Statement form, and meet the following criteria:

- The corporation name must be available for use.
- One duly authorized officer of the corporation must sign the document.
- It must list the state or country of incorporation.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- The address of the proposed registered office in the Commonwealth of Pennsylvania must include street and number, if any; a post office box is not acceptable.
- A statement that the purpose of the corporation involves pecuniary profit, incidental or otherwise, to its shareholders.
- If the foreign corporation is qualifying with a nonprofit status, it should state that the purpose does not involve pecuniary profit, incidental or otherwise.

### ***Advertising Requirements***

The Business Corporation Law requires that the corporation advertise its intention to file or the filing of the application for a Certificate of Authority. Proofs of publication of such advertising should not be submitted to the Department of State, but should be filed with the minutes of the corporation.

## **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.

A Pennsylvania Limited Partnership is formed by filing a Certificate of Limited Partnership form. **Please note:** The Certificate of Limited Partnership must meet the following criteria:

- The Limited Partnership name must be available for use.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). 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.

## Foreign Limited Partnership

A Foreign Limited Partnership is defined as a limited partnership that is presently registered under any laws other than Pennsylvania.

The filing requirements for a Foreign Limited Partnership are very similar. A Foreign Limited Partnership is formed by filing an Application for Registration as a foreign limited partnership form. **Please note:** The registration as Foreign Limited Partnership must contain the following criteria:

- The foreign limited partnership name must be available 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 Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- The address of the registered office in the jurisdiction of its organization.
- If a registered office is not required in its jurisdiction of organization, the address of its principal office should be provided.
- The name and business address of each general partner.
- The address where a list of the names and addresses of the limited partners and their capital contributions is recorded.

## Foreign Name Registration

A Foreign Name Registration is the registration of nonqualified foreign business or nonprofit corporation name.

A nonqualified foreign corporation may register its name, if the name is available for use in Pennsylvania. The action registers the name for one year without having to file a Certificate of Authority to conduct business in Pennsylvania. Registration must be filed between October 1 and December 31 to register for the current year and the next calendar year. The registration is effective for all or part of the calendar year for which it is filed. The Application for Registration of Name form must be submitted with a fee of \$70.00.

## 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. It provides the liability protection of a corporation with the advantage of being treated as a partnership. A Certificate of Organization is required to be filed with the Corporation Bureau, accompanied by a Docketing Statement form, which meets the following:

- The Limited Liability name must be available for use.
- 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 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). 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, it must be noted.

## Foreign Limited Liability Company

A Foreign Limited Liability Company is defined as a limited liability company that is presently registered under any laws other than Pennsylvania laws.

A Foreign Limited Liability Company is formed by filing the Application for Registration form accompanied by a Docketing Statement form, which meets the following criteria:

- The Foreign Limited Liability Company name must be available for use in Pennsylvania. If the chosen name is not available, it may register and transact business under another business name.
- The name of the jurisdiction under the laws of which the limited liability company was organized and the date of its formation must be listed.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.

In addition, one of the following must be completed:

- The address of the registered office in the jurisdiction of its organization.
- If a registered office is not required in the jurisdiction of organization, the address of its principal office should be provided.
- If the company is a restricted professional company organized to render restricted professional services, that service is to be indicated.

## **Pennsylvania Limited Liability Partnership**

A Domestic Limited Liability Partnership (LLP) is an existing general or limited partnership that files an election with the Corporation Bureau.

It may claim LLP status on the Statement of Registration form. LLP status provides the general partners with limitations and additional protection on their personal liability as general partners. The filing must meet the following criteria:

- The Limited Liability Partnership name must be available.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- The form must be executed by a general partner.

## Foreign Limited Liability Partnership

A Foreign Limited Liability Partnership is defined as a limited liability partnership that is presently registered under any laws other than Pennsylvania.

The filing requirements for a foreign registered Limited Liability Partnership are very similar. A Foreign Limited Liability Partnership is formed by filing the Application for Registration form. The partnership must meet the following criteria:

- The Foreign Limited Liability Partnership name must be available for use in Pennsylvania.
- The name of the jurisdiction under which the foreign LLP was organized and the date of its formation in the state of organization.
- The initial registered office address requires street and number, if any. A post office box alone is not acceptable. A Commercial Registered Office Providers (CROP) address is acceptable. Under Pennsylvania law, (15 P.S. Sec. 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 the Commonwealth of 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 Web site at: [www.dos.state.pa.us](http://www.dos.state.pa.us). Only associations on the list can be named as a Commercial Registered Office Provider.
- The address of the registered office in the jurisdiction of its organization.
- If a registered office is not required in its jurisdiction of organization, the address of its principal office should be provided.
- The name and business address of each general partner.
- If the partnership is a limited partnership, the address where a list of the names and addresses of the limited partners and their capital contributions is recorded.

## Application for Registration of Mark

A trademark is any word, name, symbol or device adopted and used by a person or entity to identify goods produced, manufactured or sold by that person or entity.

Trademarks are effective for a term of five years from the date of registration. 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. A trademark is filed by completing the Application for Registration of Mark form. **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 54 Pa. C.S. § 1103.
- 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.



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# Customer Services

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# Customer Services

## Forms

All filing forms 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 Department's Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us). In addition, forms may also be obtained by visiting the Corporation Bureau, 206 North Office Building, Harrisburg, PA 17102, or purchased from various stationery or form supplier stores.

The Corporation Bureau also offers computer diskettes containing all corporate and Uniform Commercial Code (UCC) forms. The order form may be obtained by calling the Corporation Bureau at (717) 787-1057 or may be downloaded from the Department Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us).

## Record Search

Corporation Bureau customer service representatives may search two entity names per call. 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 phones numbers or any tax information. Corporation Bureau records may also be searched online, by using our Corporate and Uniform Commercial Code (UCC) searchable databases, located on the Department's Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us).

Bureau representatives can provide callers with the following information: 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. The business purpose may be given for fictitious names and the classification for trademarks. The purpose for other entities may or may not be listed.

Printouts of record searches are available for a \$15.00 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

Name Availability criteria include:

- The name of every Pennsylvania or foreign business corporation must include a designator "incorporated," "corporation," "company," "limited" (or an abbreviation thereof), or "association," "fund," or "syndicate."
- A corporate name may not include a blasphemous word or phrase. Any corporation organized under

the Business Corporation Law or Nonprofit Corporation Law may not express or imply a purpose to engage in activities as a governmental agency.

- 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 Corporation 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 Corporation Bureau at (717) 787-1057 or by using our online searchable database at [www.dos.state.pa.us](http://www.dos.state.pa.us). However, these searches are only preliminary checks and are not a guarantee of name availability. Name availability may also be performed by submitting a written request, listing up to three names, along with a \$15 search fee.

## Name Reservation

Name Reservation criteria include:

- Name reservations are available by written request for \$70.00 for a period of 120 days. Reservations are requested by letter as there are no preprinted forms. Names can be re-reserved for a \$70.00 fee based upon availability. Written requests may be mailed, faxed (provided you have a customer deposit account) or hand delivered to the Bureau. The Bureau will reserve corporate names, limited partnership names, limited liability company names and limited liability partnership names. The customer will receive a computer generated printout as confirmation of their reservation. ***(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.
- A proposed corporate name that is not distinguishable upon the Corporation Bureau records from the name of an existing corporation may be accepted if the existing corporation gives consent.
- A foreign corporation, with a name that is not distinguishable upon the Corporation Bureau records to that of a Pennsylvania corporation or another foreign corporation qualified to do business in Pennsylvania, may also be registered with the consent of the existing corporation. If the existing corporation will not consent, the foreign corporation may be admitted if it files:
  1. A fictitious name application evidencing the assumed fictitious name, plus the appropriate additional fee. The fictitious name must also be available for use.
  2. An application for a Certificate of Authority showing both the true name and the assumed fictitious name of the corporation on the fictitious name application.

Foreign Name Registrations are registered or reserved for a one-year-period at a fee of \$70.00. This filing may be renewed annually between October 1 and December 31 for the following calendar year. This reserves the name but does not qualify the foreign entity.

## 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 Corporation 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 Corporation 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 due and diligent search.

- A certificate of subsistence (good standing) 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 due and diligent search 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 by letter or fax (provided you have a customer deposit account) with the appropriate fees:

- Record search listing the entity number, name, address and file date (these may also indicate that no record was found) -\$15.00
- Good standing certificate evidencing status - \$40.00
- Plain copy - \$15.00, plus \$3.00 per page.
- Certified copy - \$55.00, plus \$3.00 per page.
- Engrossed certificate bearing the Secretary's seal -\$70.00
- Print outs of computer screen details are available when visiting the Corporation Bureau for \$3.00 per page.
- All microfilm records are available for public inspection and copying in the Corporation Bureau Reception Room at a fee of \$3.00 per page.
- Duplicate certificates are available for a \$70.00 fee.

***Payments may be made by check or money order payable to the "PA Department of State," or by utilizing a customer deposit account. The bureau does not accept cash and can only accept credit cards or Automated Clearing House (ACH) transactions for online services.***

## Expedited Photocopy Procedures

The following procedures were developed to accommodate expedited photocopy services in accordance with the General Associations Act 1988-177, (GAA), as amended by Act 1990-198, Section 136(b).

- Expedited service is available for good standing certificates, corporate certified and uncertified copies, engrossed certificates and any other related photocopy services.
- Requests must be hand delivered, overnight express mail service or faxed (provided that you have a customer deposit account) on any business day by 1:00 p.m. All processed requests will be either placed at the reception desk by 5:00 p.m. on the day of the request, or mailed (pre-addressed pre-paid air bill should accompany the request). Requests received after 1:00 p.m. on any day will be processed in the next day's work.

The fee of this service is \$70.00 per name, per transaction (i.e., a good standing certificate and certified copies for ABC, Inc. is considered two separate transactions), in addition to the regular fee for the service requested. The cover letter should indicate that it is an expedited photocopy request. Customer deposit accounts, if established, may be used for payment of fees.

- Expedited service may be denied in instances where the customer is paying for the work by check and the fee cannot be calculated in advance from the index of record filings. In such cases, the \$70.00 fee would be returned to the customer.
- Requests to expedite large volume copy orders would be subject to approval based upon availability of resources.

## **Preclearance of Documents**

The purpose of this procedure is to confirm the accuracy of the filing document prior to the actual submission of documents. When a document is submitted, it is verified for correct filing information, and if applicable, name availability. This service is available for any document at a fee of \$70.00. The preclearance of the document is processed with the daily workload and may be expedited for an additional \$70.00 fee, provided a name reservation has been filed when required. Preclearance of documents does not reserve an entity name.

## **Immediate Certified Copy (Same Day Filing)**

Fictitious name registration and trademark registrations are not subject to this service.

Documents may be submitted to the Department of State by any of the following methods:

- Hand delivered at least 4 hours before the close of business on any day (by 1:00 p.m.). Processed documents will be available for pick-up by 5:00 p.m. on the day of the request.
- Express mail service, only if delivered before 1:00 p.m. containing corresponding letter stating “immediate certified copy” is requested.
- Faxed at least four hours before the close of business on any day (1:00 p.m.). This service is only available for customer deposit account holders. Processed documents will be faxed back by 5:00 p.m. on the day of the request.
- Documents received after 1:00 p.m. on any day will be processed in the next day’s work. (File dates will not be affected.) The status of expedited filings will immediately be reflected on Corporation Bureau records.
- In the instance when a document creates a new association or effects a change in a name, the document must be accompanied by a confirmed name reservation.
- The fee for this service is \$70.00 added to the fee for the filed document. The Corporation Bureau will examine the documents according to relative sections of the General Associations Act. Upon completion of the examination, the Corporation Bureau will either certify the documents for acceptance, or prepare a written statement of the reason(s) for not doing so.
- If a document is examined and refused for certification (filing), the \$70.00 will not be refunded by the Corporation Bureau. If another immediate certified copy is requested for the same document, an additional \$70.00 fee will be charged, as that transaction will be treated as a new request.

## Fax Service

The Department of State Corporation Bureau is pleased to offer electronic facsimile service (fax) 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.

However, please note the fees associated with filing transactions and service requests cannot be faxed. Therefore, conducting business by fax requires the entity to establish a Corporation Bureau Customer Deposit Account. (See page 23)

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. Customer receive their faxed receipt as confirmation that the Department received their fax.

### Fax information:

- The Bureau fax number is 717-783-2244.
- 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 include a cover letter explaining the transaction along with any special instructions. Please do not duplicate filings by both faxing and mailing them to the bureau.
- A fax cover letter should contain the customer account number to be charged.
- 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.
- Please indicate in the cover letter if the accepted filing, name reservation, record search, photocopies or rejection letter should be faxed back. There is a \$3.00 per page fee for all documents and communications faxed from the Bureau. These fees can be deducted from the customer deposit account. The front and back of a document are considered two pages.
- 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 Corporation Bureau:

- Customers 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.
- Customer Deposit accounts may be established for payment. (See below)
- Cash is not accepted.
- Credit cards and ACH transactions are only accepted for online filing requests.

## Customer Deposit Account

A customer deposit account may be established with the Corporation Bureau.

### *How to open a customer deposit account:*

- Please submit a written request stating the company name, if any, that is to appear on the account, along with the name, mailing address, telephone number and fax number of the contact person.
- A check for a minimum of \$500.00 made payable to the Department of State must accompany the written request.

### *Customer deposit account policies:*

- A credit line of \$200.00 will be available to all accounts in order for some work to be processed while the account is being replenished. However, per Corporation Bureau Regulations, (19 Pa Code Section 3.103, Extension of Credit by the Department), credit will not be extended for filing fees.
- All accounts will be monitored on a daily basis.
- Please report any discrepancies in the deposit account within 30 days.
- The Department reserves the right to deny credit to a person, corporation, or company due to a poor credit rating or previous record of default.

**Note:** A positive account balance is required.

## Service Of Process

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. 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 to the Department of State; return receipt requested and must be accompanied by the statutory fee of \$70.00 for each defendant to be served.



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# Reference

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## Frequently Asked Questions

***Q: Why do so many businesses file in Pennsylvania?***

A: Pennsylvania is a logical jurisdiction in which to incorporate for any corporation doing business or expecting to do business anywhere in the United States, and especially if the corporation will have any activities in Pennsylvania, regardless of whether the corporation is a publicly held corporation.

***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 [www.paopenforbusiness.state.pa.us](http://www.paopenforbusiness.state.pa.us).

***Q: Does the Corporation 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 Corporation Bureau. You should, however, 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 Corporation Bureau acts in an administrative capacity only. You should consult with an attorney for advice about the many state and federal laws that might apply to your business.

***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: Pennsylvania requires annual filings for all limited liability partnerships, domestic and foreign, as well as restricted professional limited liability companies, domestic and foreign. Nonprofit corporations are also required to file annual reports 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 CT (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) 772-3635 or by visiting its Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Upon receipt, the Revenue Department will notify the Corporation Bureau of the officer changes and they will be reflected on our records.

***Q: Are bylaws required to be filed?***

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

***Q: Does the Corporation Bureau issue certificates as evidence of filing?***

A: Yes. Certificates can be obtained for an additional fee of \$70.00.

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

A: Yes. Lists of all new associations are generated on a monthly basis. Lists evidencing specialized data are also available. The information contained on these lists are name, file date, address, purpose, if applicable, entity number and owners (fictitious names only). The fee is 25 cents per name. Business lists may be obtained through the bureau's Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us) or by submitting a written request to the bureau.

***Q: What type of information can the Corporation Bureau offer?***

A: The Corporation Bureau's 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 does not legislate, administer or enforce penalties incurred by 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 new Taxpayer Services Center at (717) 787-1064, or by visiting their Web site at [www.revenue.state.pa.us](http://www.revenue.state.pa.us). Federal tax information may be obtained by contacting the Internal Revenue Service at (800) 829-1040, or through its Web site at [www.irs.gov](http://www.irs.gov).

***Q: Does the Pennsylvania Corporation 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 \$70.00 for each defendant to be served.

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

A: No. They simply complete the certificate of authority form and docketing statement.

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

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

# Schedule of Fees

## **DOMESTIC CORPORATION/ASSOCIATION PROFIT AND NONPROFIT:**

Articles of Incorporation or like instrument incorporating a corporation or association.....	\$125
Articles of Conversion.....	\$70
Each ancillary transaction.....	\$70
Articles of Merger, Consolidation or Division (Base fee - see additional fee below).....	\$70
Additional fee for each association which is a party to a merger or consolidation.....	\$40
Additional fee for each new association resulting from a division.....	\$125

## **FOREIGN CORPORATION/ASSOCIATION PROFIT AND NONPROFIT:**

Certificates of Authority or like qualification to do business.....	\$250
Amended Certificate of Authority or like change in qualification to do business.....	\$250
Domestication.....	\$125
Each ancillary transaction.....	\$70
Statement of Merger or Consolidation (Base fee - see additional fee below).....	\$70
Additional fee for each association which is a party to a merger or consolidation.....	\$40

## **FICTITIOUS NAME:**

Registration.....	\$70
Each ancillary transaction.....	\$70

## **TRADEMARK:**

Registration.....	\$50
Renewal.....	\$50
Assignment.....	\$50

## **INSIGNIA, MARKED ARTICLES AND LIKE MATTERS:**

Registration.....	\$50
Amendment.....	\$50

## **DOMESTIC LIMITED PARTNERSHIP:**

Registration.....	\$125
Each ancillary transaction.....	\$70
Certificate of Merger, or Consolidation or Division (Base fee - see additional fee below).....	\$70
Additional fee for each association which is a party to a merger or consolidation.....	\$40
Additional fee for each "new" association resulting from a division.....	\$125

## **FOREIGN LIMITED PARTNERSHIP:**

Registration.....	\$250
Amended registration.....	\$250
Domestication.....	\$125
Each ancillary transaction.....	\$70

## **DOMESTIC LIMITED LIABILITY PARTNERSHIP:**

Registration.....	\$125
Each ancillary transaction.....	\$70
Annual registration.....	at least \$280

**DOMESTIC LIMITED LIABILITY COMPANY:**

Certificate of Organization .....	\$125
Each ancillary transaction.....	\$70
Certificate of Merger, Consolidation or Division (Base fee - see additional fee below) .....	\$70
Additional fee for each association which is a party to a merger or consolidation .....	\$40
Additional fee for each new association resulting from a division .....	\$125
Annual Registration .....	at least \$420

**FOREIGN LIMITED LIABILITY PARTNERSHIP/LIMITED LIABILITY COMPANY:**

Registration.....	\$250
Amended Registration.....	\$250
Each ancillary transaction.....	\$70
Annual Registration (Partnership) .....	at least \$280
Annual Registration (Company) .....	at least \$420

**CHANGE OF REGISTERED OFFICE BY AGENT** ..... \$5

**NAME RESERVATION/REGISTRATION** ..... \$70

**CERTIFICATION FEES:**

Certified copy.....	\$55+ \$3 per page
Plain copy .....	\$15 search fee + \$3 per page
Subsistence Certificate .....	\$40
Engrossed Certificate.....	\$70

**REPORT OF RECORD SEARCH**..... \$15

**SERVICE OF PROCESS, EACH DEFENDANT NAMED OR SERVED** ..... \$70

**UNIFORM COMMERCIAL CODE:**

UCC-1 Financing Statement.....	\$84
UCC-3 Change Statement.....	\$84
Only one (1) transaction is accepted per UCC-3 form.	
Attached pages to UCC-1 or UCC-3 filings .....	NO CHARGE
Correction Statement .....	\$84
UCC-11 Information Request.....	\$12
UCC-11 Copy Request .....	\$12 + \$3 per copy
Certification .....	\$28

**OTHER FEES:**

Expedited.....	\$70
FAX (outgoing fax).....	\$3 per page
Business Lists.....	\$0.25 per entity name
Name Availabilities (written, up to three names).....	\$15

Any questions should be directed to the Corporation Bureau at (717) 787-1057.  
Information is also available from the Department of State Web site at [www.dos.state.pa.us](http://www.dos.state.pa.us).

## Phone Directory Resources

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

- **Pennsylvania Department of Community and Economic Development**.....717-787-3405  
 Center for Entrepreneurial Assistance.....717-783-5700 or 800-280-3801  
 The Entrepreneur’s Guide is available from the above listed numbers or may be downloaded from its Web site at: [www.dced.state.pa.us](http://www.dced.state.pa.us).
- **Pennsylvania Department of Labor and Industry:** [www.dli.state.pa.us](http://www.dli.state.pa.us)  
 Building Occupancy Permit.....717-787-3806  
 Unemployment Compensation Tax.....717-787-2097  
 Benefits and Allowances.....717-787-3547  
 Tax Clearance Data and Funds .....717-787-6647  
 Workers’ Compensation..... 717-772-4447 or 800-482-2383 in PA

The Corporation Bureau does not file or record tax information. Certain tax information is available from the Pennsylvania Department of Revenue, as follows:

- **Pennsylvania Department of Revenue:** [www.revenue.state.pa.us](http://www.revenue.state.pa.us)  
 General Tax Inquiries.....717-787-8201  
 Corporation Taxes (Rate & Base Changes) Sub S Forms.....717-783-6035  
 Tax Lien Certificates.....717-772-6940  
 Small Games of Chance.....717-787-8275  
 Bureau of Compliance.....717-783-6052  
 Sales Tax Questions (Taxability of an Item).....717-787-6229  
 Sales Tax Questions (On a Sales Tax Account).....717-787-8326  
 Sales Tax Licensing/Employer Reg.....717-783-3960  
 1% Local Sales and Use Tax (Phila./Allegheny Co.).....717-787-6229  
 Employer Withholding Tax (Questions).....717-783-1488  
 Employer Tax Account (Payments).....717-787-1488  
 Cigarette Tax .....717-783-9374  
 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:** [www.dos.state.pa.us](http://www.dos.state.pa.us)  
 Corporation Bureau.....717-787-1057  
 Bureau of Charitable Organizations.....717-783-1720 or 800-732-0999 in PA  
 Bureau of Professional and Occupational Affairs.....717-787-8503  
 Licensing Boards (General Information).....717-787-8503  
 State Athletic Commission.....717-787-5720  
 Commissions, Elections and Legislation Office.....717-787-5280

- **Pennsylvania State Government:** [www.state.pa.us](http://www.state.pa.us)
  - Pennsylvania Department of General Services (Vendor Services).....717-787-4705  
[www.dgs.state.pa.us](http://www.dgs.state.pa.us)
  - Pennsylvania Securities Commission.....717-787-8061  
[www.psc.state.pa.us](http://www.psc.state.pa.us)
  - Pennsylvania Insurance Department.....717-787-2317  
[www.insurance.state.pa.us](http://www.insurance.state.pa.us)
  - Pennsylvania Department of Banking.....717-787-2665  
[www.banking.state.pa.us](http://www.banking.state.pa.us)
  - Office of Attorney General (Consumer Protection).....717-787-9707  
[www.attorneygeneral.gov](http://www.attorneygeneral.gov)
  - Pennsylvania Liquor Control Board.....717-783-7637  
[www.lcb.state.pa.us](http://www.lcb.state.pa.us)
  - Public Utility Commission.....717-783-1740  
<http://puc.paonline.com>
  - Minority Business .....866-466-3972  
[www.newpa.com](http://www.newpa.com)
  - Women’s Business Advocate Office: [www.newpa.com](http://www.newpa.com)
  - Internal Revenue Service (IRS)-(EIN numbers).....800-829-1040  
[www.irs.gov](http://www.irs.gov)
  - Tax Exempt Forms for 501C3 Status.....800-829-3676  
[www.irs.gov](http://www.irs.gov)
  - Immigration and Naturalization Service (INS).....800-375-5283  
[www.uscis.gov/portal/site/uscis](http://www.uscis.gov/portal/site/uscis)
- **U.S. Small Business Administration:** [www.sbaonline.sba.gov](http://www.sbaonline.sba.gov)
  - Harrisburg.....800-827-5722
  - Philadelphia.....215-580-2722
- **Federal Switchboard**.....800-688-9889
- **United States Patent & Trademark Office**.....800-786-9199  
[www.uspto.gov](http://www.uspto.gov)

- **U.S. Bankruptcy Court (Middle District)**.....717-901-2800  
[www.pamb.uscourts.gov/](http://www.pamb.uscourts.gov/)
- **Pennsylvania Bar Association**.....717-238-6715  
[www.pabar.org](http://www.pabar.org)
- **Pennsylvania Chamber of Business and Industry**.....717-255-3252  
[www.pachamber.org/home.asp](http://www.pachamber.org/home.asp)
- **Better Business Bureau (Lancaster)**..... 717-291-3241  
[www.bbb.org/bureaus/state.asp?st=PA](http://www.bbb.org/bureaus/state.asp?st=PA)
- **Better Business Bureau (Eastern Pa.)**.....215-985-9313  
[www.bbb.org/bureaus/state.asp?st=PA](http://www.bbb.org/bureaus/state.asp?st=PA)
- **Service Corps of Retired Executives (SCORE) Harrisburg**.....717-213-0435  
[www.score.org](http://www.score.org)

Revised 12/07





Pennsylvania Department of State  
Corporation Bureau  
206 North Office Building  
Harrisburg, PA 17120  
Customer Service - 717-787-1057  
Fax - 717-783-2244  
[www.dos.state.pa.us](http://www.dos.state.pa.us)