

§ 146. Annual report.

(a) Required contents.--A domestic filing entity, domestic limited liability partnership, domestic electing partnership that is not a limited partnership or registered foreign association must deliver to the department for filing an annual report signed by the entity or association that states:

- (1) its name and jurisdiction of formation;
- (2) subject to section 109 (relating to name of commercial registered office provider in lieu of registered address), the address of its registered office, if any, including street and number, if any, in this Commonwealth;
- (3) the name of at least one governor;
- (4) the names and titles of the persons who are its principal officers, if any, as determined by its governors;
- (5) the address of its principal office, including street and number, if any, wherever located; and
- (6) its entity number or similar identifier issued by the department.

(b) Date of information.--Information in an annual report must be current as of the date the report is delivered to the department for filing.

(c) Filing deadlines.--An annual report must be delivered to the department for filing each year, beginning with the calendar year after which an entity or association first becomes subject to this section, and:

- (1) before July 1 in the case of a domestic or foreign corporation for profit or not-for-profit;
- (2) before October 1 in the case of a domestic or foreign limited liability company; and
- (3) on or before December 31 in the case of any other form of domestic or foreign association.

(d) Rejection of report.--If an annual report does not contain the information required by this section, the department must:

- (1) reject the report;
- (2) notify promptly in record form the reporting entity or association in a record of the rejection; and
- (3) return the report for correction.

(e) Modification of prior filings.--If an annual report contains information about the registered office which differs from the information shown in the records of the department immediately before the report is delivered to the department for filing, the address of the registered office of the entity or association delivering the report to the department for filing will be deemed to be changed to the address set forth in the report effective as of the filing of the report.

(f) Change of information.--The information in an annual report may be changed by delivering to the department an annual report which includes a statement that the report contains a change in the information previously included in a report for that year. The department may not charge a fee for filing a report or processing a change under this subsection.

(g) Notice by department.--The department annually must deliver notice to each association required to file an annual report under this section of the annual report filing requirement at least two months before the annual report is due. Failure by the department to deliver notice to any party, or failure by any party to receive notice, of an annual report filing requirement does not relieve the party of the obligation to make the annual report filing.

(h) Transitional provision.--This section shall take effect on January 3, 2024.

(Nov. 3, 2022, P.L.1791, No.122, eff. 60 days)

2022 Amendment. Act 122 added section 146.

Cross References. Section 146 is referred to in sections 419, 1507, 5507, 8625, 8825, 9504 of this title.