

How to Register a PA Domestic LLC

Purpose: Use this guide to register a PA Domestic Limited Liability Company. **NOTE:** This guide applies to all LLC subtypes (e.g., single-member LLCs, LLC Partnerships, LLCs that elect S-Corporation status, Restricted Professional LLCs, Benefit LLCs, etc.).

Step 1 - Business Name Availability: You should check that your desired business name is available by searching the name in Business Filing Services' <u>Business Search Database</u> and the <u>Federal Trademark Database</u>.

Business Filing Services Search Tips

- Search the business name without using a designator (e.g., Search: ABC Company instead of ABC Company LLC). Searching in this manner will give you a better indication if the name is available because a different designator does not make the name distinguishable (e.g., ABC Company LLC = ABC Company Inc).
- Even if search results appear, you may still be permitted to use the name. Review the *Entity Type* column of the results report. If any business entity types appear (e.g., Limited Liability Company, Corporation, Limited Partnership, etc.), the name will most likely not be available. However, if the only search results are Fictitious Names, the name is still available for use.

Federal Trademark Database Search Tips

- Search the same or similar names. Use alternate spellings of the business name to ensure there are not similar business names that are trademarked.
- If search results appear, you may still be permitted to use the name. If the trademark is used in an unrelated business industry, you can still use the name despite the trademark registration.

Step 2 - Register for an EIN/FEIN: Obtain your federal employer identification number (FEIN/EIN) online through the <u>IRS website</u>. If you elect to receive your EIN awards letter electronically, be sure to save and email yourself a copy. You will need this document in the future to open bank accounts, obtain business insurance, etc. **NOTE:** During this step you will select whether you will be a single-member LLC (disregarded entity), LLC Partnership, LLC S-Corporation, or LLC C-Corporation. The election you make will determine the necessary income tax return that you must file at the federal and state level.

Step 3 - Legally Create the LLC with the PA Department of State: Legally create the domestic LLC by filing the Certificate of Organization in the Department of State's Business Filing Services system. For assistance with accessing and completing the Certificate of Organization, refer to the <u>Start a New Business in BFS help guide</u> and/or the <u>Register an LLC in PA video tutorial</u>. There will be a fee of \$125. **NOTE:** During this step you can select whether you are a <u>Restricted Professional LLC</u> or if want to be a <u>Public Benefit LLC</u>.

Step 4 - Apply for Business Tax Accounts: Not all businesses in PA are required to complete an online business tax registration in the Department of Revenue's <u>myPATH</u> system. You will only need to complete an online business tax registration in myPATH if you need any of the following tax accounts/licenses:



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Common Licenses/Accounts

- Corporations Taxes: Out-of-State C-Corporations that do not register with the PA Department of State MAY need to apply for a <u>Corporate Tax account</u> in <u>myPATH</u>. Not applicable to domestic/foreign C-Corporations registered with the PA Department of State or S-Corporations.
- Employer Withholding and Unemployment Compensation: If you plan to hire employees refer to the <u>Hiring Employees in PA video tutorial</u> for additional assistance.
- Sales Tax: Determine if you need a sales tax license by reviewing the Department of Revenue's <u>Retailer's Information Guide</u>. You will need a sales tax license if you sell anything that is subject to sales tax. If you determine you need a sales tax license complete the online business tax registration in <u>myPATH</u>. For assistance with applying for the Sales Tax License in myPATH, refer to <u>the Apply for State Tax</u> <u>Accounts help guide</u> and/or the <u>Obtaining State Tax Accounts video tutorial</u>. There is no fee.

Other Licenses/Accounts

- Alternate Fuels Tax
- Business Use Tax
- Consumer Fireworks Tax
- Fuel Transporter Permits
- International Fuel Tax Agreement (IFTA)
- Motor Carrier Road Tax (MCRT)
- Promotor License
- Public Transportation Assistance Taxes and Fees
 - o Motor Vehicle Lease Fee
 - Motor Vehicle Rental Fee
 - New Tire Fee
- Tobacco Products License
- Transient Vendor Certificate
- Vehicle Rental Tax
- Wholesaler Certificate
- Wine Excise Tax

Step 5 - Special Licensing: There is no general business license that all businesses are required to have in PA. However, there may be a specific license based on your business activity. Refer to the <u>Federal, State, County, and Local Licensing help guide</u> to determine if a business license is required. Also, refer to the Business Licensing Reference Guides available in the <u>Help Center</u> for more information about specific business activities.

Step 6 – Local Licensing: You should check with your municipality to determine if you need any local business licenses and/or tax accounts. To find the proper contact, search your home/business address on our <u>Local Registrations, Permits, and Zoning webpage</u>.