



March 26, 2025

Dear Friends,

I have received many questions from affiliates on whether or not they are required to file an annual report, a new requirement for Pennsylvania corporations beginning this year. I am happy to say that I have information that should help your group decide what you need to do.

First, as a Pennsylvania Friends Group, what kind of registration do I need to file with the state?

There are two separate filings you can make with the state.

One, is to file [Articles of Incorporation as a Nonprofit](#). **This is not mandatory.** However, it comes recommended by one of the lawyers we consult for liability reasons. However, that is a decision only your group, and your legal representation can make. Cost is \$125+.

Second, is to register as a [Charitable Organization](#). This is only required of Friends of Library groups if they bring in annual fundraising funds of \$25,000 or more.

Does my Friends Group need to file an annual report?

Only if your Friends Group filed Articles of Incorporation as a Nonprofit. If you are not filed, you do not need to file an annual report.

How do I know if my group filed Articles of Incorporation with the state?

You can search for your Friends Group on the [PA Dept of State Business](#) website.

If you have any questions or concerns, or wish to confirm your filing choices, PCBL recommends you contact your local lawyer for more information.

Best,

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