

How to Close a Business in Pennsylvania

Purpose: Use this guide to determine the steps for closing your business based on your business structure and business transaction history.

Sole Proprietorship

Transacted Business / Never Transacted Business

You can close a sole proprietorship by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – If you did not previously register a fictitious name, please skip this step. If you are unsure, search the business name through the [public business name search](#). If you have a fictitious name registered, you can cancel it by completing the Cancellation of Fictitious Name form in the Department of State’s Business Filing Services system. For assistance with accessing the Fictitious Name Cancellation, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 3 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Domestic General Partnership

Transacted Business / Never Transacted Business

You can close a domestic general partnership by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – If you did not previously register a fictitious name, please skip this step. If you are unsure, search the business name through the [public business name search](#). If you have a fictitious name registered, you can cancel it by completing the Cancellation of Fictitious Name form in the Department of State’s Business Filing Services system. For assistance with accessing

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the Fictitious Name Cancellation, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 3 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Domestic Limited/Limited Liability/Limited Liability Limited Partnerships

Transacted Business

You can close a domestic limited partnership/limited liability/limited liability limited partnership by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – This step is required prior to completing step 3, even if you never had any tax accounts or employees. Complete an, “[Application for Tax Clearance Certificate](#),” to receive tax clearance certificates from the PA Department of Revenue and the PA Department of Labor and Industry. The mailing addresses and additional information can be found in the [instructions](#). If you had employees, you can request a clearance certificate from L&I electronically in the [UCMS](#). Otherwise, you must submit the L&I clearance request by mail. The clearance certificate request for Revenue must be mailed.

Step 3 – You must obtain tax clearance certificates prior to completing this step. Complete the Certificate of Termination in the Department of State’s Business Filing Services system. For assistance with accessing the Certificate of Termination, refer to the [Close an Existing Business in BFS](#) help guide. Be sure to attach the required clearance certificates. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 4 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

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Never Transacted Business

You can close a domestic limited partnership/limited liability/limited liability limited partnership that never transacted business by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – Complete the Voluntary Termination form in the Department of State’s Business Filing Services. For assistance with accessing the Voluntary Termination, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 3 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Domestic Limited Liability Company

Transacted Business

You can close a domestic limited liability company by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – This step is required prior to completing step 3, even if you never had any tax accounts or employees. Complete an, “[Application for Tax Clearance Certificate](#),” to receive tax clearance certificates from the PA Department of Revenue and the PA Department of Labor and Industry. The mailing addresses and additional information can be found in the [instructions](#). If you had employees, you can request a clearance certificate from L&I electronically in the [UCMS](#). Otherwise, you must submit the L&I clearance request by mail. The clearance certificate request for Revenue must be mailed.

Step 3 – You must obtain tax clearance certificates prior to completing this step. Complete the Certificate of Termination in the Department of State’s Business Filing Services system. For

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assistance with accessing the Certificate of Termination, refer to the [Close an Existing Business in BFS](#) help guide. Be sure to attach the required clearance certificates. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 4 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Never Transacted Business

You can close a domestic limited liability company that never transacted business by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – Complete the Voluntary Termination form in the Department of State’s Business Filing Services. For assistance with accessing the Voluntary Termination, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 3 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Domestic Business Corporation

Transacted Business

You can close a domestic business corporation by following the steps below:

Step 1 – Federally elected s-corporations should skip this step and proceed to step 2. C-Corporations should mark the last RCT-101 Corporate Income Tax Report FINAL **OR** complete the [REV-238 Out-of-Existence/Withdrawal Affidavit](#).

Step 2 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, or by completing the [REV-1706](#). Additionally, if you had employees, you should close

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your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 3 – This step is required even if you never had any tax accounts or employees. Complete an, “[Application for Tax Clearance Certificate](#),” to receive tax clearance certificates from the PA Department of Revenue and the PA Department of Labor and Industry. The mailing addresses and additional information can be found in the [instructions](#). If you had employees, you can request a clearance certificate from L&I electronically in the [UCMS](#). Otherwise, you must submit the L&I clearance request by mail. The clearance certificate request for Revenue must be mailed.

Step 4 – You must obtain tax clearance certificates prior to completing this step. Complete the Articles of Dissolution in the Department of State’s Business Filing Services system. For assistance with accessing the Articles of Dissolution, refer to the [Close an Existing Business in BFS](#) help guide. Be sure to attach the required clearance certificates. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 5: Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Never Transacted Business

You can close a domestic corporation that never transacted business by following the steps below:

Step 1 – Federally elected s-corporations should skip this step and proceed to step 2. C-Corporations should mark the last RCT-101 Corporate Income Tax Report FINAL **OR** complete the [REV-238 Out-of-Existence/Withdrawal Affidavit](#).

Step 2 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 3 – Complete the Voluntary Dissolution form in the Department of State’s Business Filing Services. For assistance with accessing the Voluntary Termination, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

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Step 4 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Domestic Nonprofit Corporation

Transacted Business

You can close a domestic nonprofit corporation by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, or by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 2 – This step is required even if you never had any tax accounts or employees. Complete an, “[Application for Tax Clearance Certificate](#),” to receive tax clearance certificates from the PA Department of Revenue and the PA Department of Labor and Industry. The mailing addresses and additional information can be found in the [instructions](#). If you had employees, you can request a clearance certificate from L&I electronically in the [UCMS](#). Otherwise, you must submit the L&I clearance request by mail. The clearance certificate request for Revenue must be mailed.

Step 3 – You must obtain tax clearance certificates prior to completing this step. Complete the Articles of Dissolution in the Department of State’s Business Filing Services system. For assistance with accessing the Articles of Dissolution, refer to the [Close an Existing Business in BFS](#) help guide. Be sure to attach the required clearance certificates. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 4: Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

Never Transacted Business

You can close a domestic nonprofit corporation that never transacted business by following the steps below:

Step 1 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, **OR** by completing the [REV-1706](#). Additionally, if you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

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Step 2 – Complete the Voluntary Dissolution form in the Department of State’s Business Filing Services. For assistance with accessing the Voluntary Termination, refer to the [Close an Existing Business in BFS](#) help guide. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 3 (If applicable) – Notify any other federal, state, county, or local entities through which you may have been licensed/registered.

All out-of-state/foreign business associations

You can withdraw an out-of-state/foreign association by following the steps below:

Step 1 – Only applicable to foreign C-corporations. All other business entity types, please skip to step 2. Foreign C-corporations should mark their last RCT-101 Corporate Income Tax Report FINAL OR complete the [REV-238 Out-of-Existence/Withdrawal Affidavit](#).

Step 2 – If you do not have any business tax accounts (e.g., sales tax, cigarette tax, etc.) and never had employees/obtained employer accounts, please skip this step. Cancel any business tax accounts you may have with the Department of Revenue by logging into your [myPATH](#) account, or by completing the [REV-1706](#). Additionally, If you had employees, you should close your unemployment compensation account through the Department of Labor and Industry by logging into your [UCMS](#) account.

Step 3 – This step is required even if you never had any tax accounts or employees. Complete an, [“Application for Tax Clearance Certificate,”](#) to receive tax clearance certificates from the PA Department of Revenue and the PA Department of Labor and Industry. The mailing addresses and additional information can be found in the [instructions](#). If you had employees, you can request a clearance certificate from L&I electronically in the [UCMS](#). Otherwise, you must submit the L&I clearance request by mail. The clearance certificate request for Revenue must be mailed.

Step 4 – You must complete step 3 prior to completing this step. Complete the Statement of Withdrawal in the Department of State’s Business Filing Services system. For assistance with accessing the Statement of Withdrawal, refer to the [Close an Existing Business in BFS](#) help guide. Be sure to attach the required clearance certificates. The fee is \$70.

Once submitted, you can check your filing status and download associated documents in My Business Work Queue. For assistance with accessing My Business Work Queue, refer to the [Check a Status in BFS](#) help guide.

Step 5: Notify any other state, county, or local entities through which you may have been licensed/registered.