

Reference Guide - Manufacturers/Processors/Wholesalers

The process to register a business in PA varies based on several factors. To ensure you complete the basic steps to register your business, you should create a [Business Registration Checklist](#). After answering a series of questions, you will be provided a step-by-step guide. Complete each step and you will be on your way to operating.

Beyond the basic business registration steps as determined by the checklist, there is no general business license that all Pennsylvania businesses are required to obtain. Instead, there might be a specific license based on your business activity. Continue reading below for specific requirements associated with your business.

A manufacturing, processing, or wholesaling business should consider the following items:

1. **Sales Tax License versus Wholesaler Certificate:** If you resale items at wholesale, you will need to obtain a sales tax license or wholesaler certificate. A sales tax license gives you the ability to both collect and remit sales tax as well as claim sales tax exemptions for items you will resale in your normal course of business. A wholesaler certificate only gives you the ability to claim resale exemptions for items you will resale in your normal course of business. You cannot have a wholesaler certificate and sales tax license at the same time. You are considered either a wholesaler **OR** a retailer for sales tax purposes. If you conduct any retail sales, you are considered a retailer and should apply for the sales tax license so that you can collect and remit sales tax when appropriate. You can learn more about what is, and is not, subject to PA sales tax by referring to the Department of Revenue's [Retailer's Information Guide](#). If you only sell to businesses who will then resale your goods, you should apply for the wholesaler certificate.
2. **Sales Tax Resale Exemptions:** Once you have a sales tax license or wholesaler certificate you can claim sales tax exemptions for services/goods that you will resale in your normal course of business. To claim a resale exemption, you should complete the [REV-1220](#) and provide it to the seller. For assistance with completing a properly executed resale exemption, refer to the [Completing the PA Exemption Certificate](#) help guide.
3. **Sales Tax Manufacturing/Processing Exemptions:** Goods, raw materials, and services used within the manufacturing/processing process are exempt from sales tax. A manufacturing/processing business should complete the [REV-1220](#) and provide it the seller to claim a manufacturing/processing exemption. For more information about sales tax exemptions as it relates to manufacturing/processing, review [PA Code 32.32](#).
4. **Stuffed Toys/Bedding and Upholstery:** If you manufacture stuffed toys and/or bedding and upholstery, you will be required to obtain licensing through the PA Department of Labor and Industry. You can learn more about the licensing requirement by reviewing the Department of Labor and Industry's [Occupational and Industrial Safety webpage](#).
5. **Food Items:** If you plan to manufacture, process, or handle food items, you are considered a food manufacturer, packer, holder, or distributor. For more information about this licensing requirement, review the Department of Agriculture's [food manufacturing, packing, holding, and distribution webpage](#).

If you are interested in learning more about growing your business online, review the Business One-Stop Shop's [eCommerce webpage](#).

Besides the items mentioned above, there are no other requirements for a homemade craft, homemade food, or similar business.

After completing any requirements as determined by reviewing the items above, your business should be ready to begin operating.