



**Delaware Business Incorporators, Inc.**  
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### Pennsylvania LLC compared to Delaware LLC

	Pennsylvania	Delaware
Annual Entity Tax	Taxed at 3.07% on State Personal Income Tax Return	\$250 LLC Tax
Annual Report	No Annual Report for non-professional LLCs	No Annual Report
Cert. of Formation	Name/Address of Managers/Managing Members not required to be entered into Public Record	Name/Address of Manager/Member not required to be entered into Public Record

\*\*Effective June 1, 2005 Nevada requires the filing of an annual business license, whether or not you do business in Nevada.

### Pennsylvania Corporation compared to Delaware Corporation

	Pennsylvania	Delaware
Annual Entity Tax	Corporate Income Tax 9.99% and Franchise tax at 2.89 mls and Personal State Income Tax at 3.07%**	\$75 Minimum Franchise Tax* + \$50 Annual Report Filing Fee
Annual Report	Corporate Tax Report ( <a href="#">see example</a> )	Name/Address of 1 Officer and all Directors required Public Record
Cert. of Incorporation	Name/Address of Officers/Directors/ Shareholders not required to be entered into Public Record	Name/Address of Officers/Directors/ Shareholders not required to be entered into Public Record

\*\*S-Corporation taxed at 9.9% and Personal State Income Tax at 3.07%

\*Delaware Corporations Authorizing 5,000 or fewer shares are eligible to pay the Minimum Franchise Tax of \$75

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