

As you prepare to register your business, please use this checklist to ensure that you have the information needed to successfully complete your registration. The links provided at the end of each section will take you to web sites that can provide a more detailed explanation of the information required.

Your gateway for business in [Florida is the Florida Business Portal](#)

Name Check

Before drafting articles of organization, it is imperative that you check the availability of the desired business name with the [Secretary of State's Office](#)

Forms of Ownership

Most common forms of Ownership type

1. Sole proprietorship (not on Sunbiz.org) *see below
2. Limited Liability Corporation
3. Partnership (not on Sunbiz.org) *see below
4. Incorporation
5. Not-for-Profit

Considerations

- **Limited Liability Corporation**
 - Management by managers or members
 - Tax Type: Sole Proprietorship, Partnership, Corporation (IRS.Gov form #8832)
 - Only one person is required, two or more we strongly suggest an agreement between all
- **Not-for Profit**
 - Need three different unrelated board members
 - Tax status (501 c 3) is designated after completing form (IRS.Gov form#1024)
- **Registered Agent (for Incorporation, Limited Liability Corporations, Not-for Profits)**
 - You can be your own registered agent
 - Cannot use a PO Box as an address
 - Must supply email address (key to for renewal reminder)
- **Federal Employer Identification Number**
 - All corporations or employers are required to have a number
 - Tax Identification number and Employer Identification number all interchangeable
 - [Apply online for free](#)
 - All corporations must have at least one paid employee each year

- special exemptions
 - the amount of the payment to the employee can vary, and does not need to be regular
 - the owner can be the employee
- **Local Registration- per city/per county (ask for Business Tax Receipt registration)**
 - For example, city of Ft. Lauderdale and Broward county are listed below:
 - [Broward County](#) business tax receipt registration
 - [Ft. Lauderdale](#) business tax receipt registration
- **Florida Annual report**
 - Any profit corporation, limited liability company, limited partnership or limited liability limited partnership annual report filing will have until 12:01 am on July 1, 2020, before a \$400 late fee is assessed
 - Annual reports are due by the third Friday in September to avoid administrative dissolution
 - Registered agent is reminded to [file by email address](#) only (usually no excuses, no extensions)

Taxes/Taxes/Taxes

- **Sales/use tax**
 - Not all income is subject to sales tax
 - If you collect sales tax, and do not turn it over to the FDOR then serious consequences once registered, must file even if you have no sales
 - [Registration](#)
 - [Paying sales tax](#)
- **Florida unemployment taxes**
 - Must file a [new hire report](#)
 - [Enroll to File and Pay Electronically](#)
 - [Paying](#)

S Corporations

1. IRS.Gov Form #2553
2. It is a federal income tax election, not a form of ownership
3. All Limited liability Corporations (LLC) and Incorporations can elect to be taxed as an “S” Corporation for tax reasons
4. If an LLC would like to elect “S” status, then must file form 8832 as well
5. Save the Proof of filing and the acceptance letter from the IRS
6. Mail to Department of the Treasury Internal Revenue Service, Ogden, UT 84201 and Fax #855-214-7520

Broward SCORE has prepared this Downloadable Checklist to help you Register your Business in Florida. This is general abridged information is only meant as a guide and you may wish to speak to a lawyer for further clarification.