

LICENSES/PERMITS/LEGAL FORMATION FOR STARTING A BUSINESS
(Charlotte/Mecklenburg, NC)

1. Call the State of North Carolina's Business Link North Carolina (1-800-228-8443), to verify any state **licensing/sublicensing** requirements for your type of business. Or go online at: <http://www.blnc.gov/start-your-business/business-licenses-permits>.
2. If you have chosen a specific location for your business, or if you are planning a home-based business, call the **Zoning Department** (311 or 704-336-7600) to make sure you conform with zoning regulations for that site.
 - A. If you are planning to sell food items, you need to contact the **Environmental Health Department** to get a "heads-up" on any/all food-sales compliance regulations (311 or 704-336-7600).
 - B. If you plan to sell **alcohol**, first you need to apply for an **Alcoholic Beverage Control Permit** from the State of North Carolina (1-919-779-0700), <https://abc.nc.gov/Permit>. Then, show your state ABC Permit to the **Mecklenburg County Business Tax Collections Office** in order to get a *local* Beer & Wine License, (704-336-7600), <https://www.mecknc.gov/TaxCollections/BusinessTaxes/Pages/BeerWineLicense.aspx>.
 - C. Painters, Pressure Washing, Mobile Auto Detailing, Car Washing, Carpet Cleaning, Restoration, Lawn Care, Pushcarts/Mobile Kiosks, and Carnivals/Fairs all need to contact the North Carolina Environmental Health Services (919-707-5854) <http://ehs.ncpublichealth.com>.
3. You now need to decide on your **legal formation**:
Options: (A) Sole Proprietorship
 (B) Partnership
 (C) Corporation
 (D) Limited Liability Company ("LLC")
 (E) Limited Liability Partnership ("LLP")
4. You now need to **register** your business, to give it a "legal life":

For (A) or (B) in #3 above (**Sole Proprietorship or a Partnership**), you must go and register same with the **Register of Deeds, 720 E. 4th St.** (in the Government Center), **Charlotte, 28202**, (704-336-2443).

You will be asked to:

- (a) research the name of your company;
- (b) fill out a "Certificate of Assumed Name", print and fill out before you go to the Register of Deeds <https://edpnc.com/start-or-grow-a-business/start-a-business/business-forms/>;
- (c) get your signature notarized;
- (d) pay a fee, see current fees at <http://meckrod.manatron.com/localization/asninfo.htm>

For (C) above (**Corporation**), it must be chartered by NC's Secretary of State. Go to their website: www.sosnc.com click on "Corporations Division", pull up instructions/paperwork/fees; fill the application out and file ("do it yourself"!). Next, *after* receipt of approval by the Secretary of State, for those wishing to be treated as an "S-Corporation", you should go to <https://www.irs.gov/forms-pubs/form-2553-election-by-a-small-business-corporation>, and pull up Form 2553 (Election by a Small Business Corporation), fill it out and file.

For (D) above (**Limited Liability Company**), the same instructions apply as for a Corporation in (C) above; fill application out and file ("do-it-yourself"!).

For (E) above (**Limited Liability Partnership**), these must be registered with NC's Secretary of State as well as at the Register of Deeds Office at the Government Center (see above).

5. Once your business legal status and name have been approved, registered, and/or filed, you need to get your "**Federal Tax identification Number**", also called an "EIN" or a "**Tax ID Number**". You can call **1-800-829-4933** to get your EIN over the phone. Or, you may go to **www.irs.gov** and type "EIN" in the IRS keyword search box, follow the instructions for online filing or to print out the form for mail. NOTE: A Sole Proprietorship that has no employees and files no excise or pension tax returns is the only legal business that does not need a Tax ID Number. In this instance, the Sole Proprietor uses his/her Social Security Number as their Tax ID Number.
6. For businesses that need a "**Sales Tax Number**" (all businesses selling "products" as opposed to selling only "services"), **AND/OR** have employees; you need to file via the North Carolina Dept. of Revenue using **Form NC-BR** (Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery Equipment, and Manufacturing Fuel Tax). Click on <https://www.ncdor.gov/taxes/sales-and-use-tax>, and under "Tax Forms" select "Sales and Use" for more information. You can use their **Online Business Registration** system at <http://www.dor.state.nc.us/electronic/registration/index.html>. Locally, you may also contact the NC Department of Revenue for the form and/or questions (5111 Nations Crossing Road, Bldg. 8, #100, Charlotte, 704-519-3000).
7. For businesses with employees, you will need to register with the **NC Division of Employment Security (NC Unemployment insurance)**. Click on: <http://www.ncesc.com>, go to "Business Services— Unemployment insurance".
8. You'll need to contact the **Business Personal Property Division, 700 E. Stonewall St., 1st Floor, Charlotte, 704-336-6382**, to notify them of the formation of your new business. Online filing for business property tax listing is available <https://www.mecknc.gov/AssessorsOffice/Pages/Business-Personal-Property.aspx>
9. Finally, for businesses inside the Charlotte City Limits, you should discuss your plans with the Charlotte Fire Prevention Bureau, 704-336-2101, to assure compliance with City **fire codes**. For businesses outside the Charlotte City Limits, you should discuss your plans with the Mecklenburg County Fire Marshall's Office, 704-336-2154 to assure compliance with County fire codes.

***Congratulations!! You are now officially legal and licensed by the City/County/State!!
GOOD LUCK on your new business venture!!***