

## Congratulations on your new business!

Compliments of Enterprise Florida Inc., this brochure provides basic guidelines on local, state and federal requirements for starting a business in Florida. While this is not a complete list, it is a great starting point for your future success. Find other useful resources online at:



[www.floridasmallbusiness.com](http://www.floridasmallbusiness.com)  
[www.sunbiz.org](http://www.sunbiz.org)  
[www.dos.state.fl.us/startbus](http://www.dos.state.fl.us/startbus)  
[www.myflorida.com](http://www.myflorida.com)  
[www.eflorida.com](http://www.eflorida.com)

### ► Sole Proprietorships, Partnerships and Corporations

Your first decision as a business owner is to determine the legal structure of your business. Your choice determines what kind of taxes the business must pay, who's liable and what forms are necessary. There are four main choices: Sole Proprietorship, Partnership, Corporation or Limited Liability Company. In a sole proprietorship, the owner has absolute authority over all business decisions. In a partnership, two or more partners share control of the business.

Any entity transacting business as a corporation is required to file documents of incorporation or authorization with the Division of Corporations and pay the filing fee. Contact the **Florida Department of State, Division of Corporations, P.O. Box 6327, Tallahassee, FL 32314, (850) 245-6052, www.sunbiz.org.**

If you are forming an S-corporation, you must also file Form 2553 with the Internal Revenue Service. Call **(800) 829-4933** or check online at [www.irs.gov](http://www.irs.gov).

### ► Licensing

#### ► State

Many businesses and professions are licensed by the state. To determine the appropriate licensing department for your new business, contact the **Department of Business and Professional Regulation, Customer Contact Center, 1940 N. Monroe St., Tallahassee, FL 32399-1027, (850) 487-1395, www.myflorida.com/dbpr.**

#### ► Local

Occupational licenses are required for most businesses and are issued by counties and cities. Check with your local city clerk and county tax collector. Local governments also issue

certificates of occupancy and zoning permits to operate a business at a specific location. Contact the county planning department or building inspection division of the jurisdiction in which you plan to locate your business.

### ► Fictitious Names

If your business will use any name other than the owner's legal name or a properly registered corporate name, a fictitious name (also referred to as a D/B/A) must be registered with the state. Forms and additional information are available from the **Florida Department of State, Fictitious Name Registration, P.O. Box 1300, Tallahassee, FL 32302, (850) 245-6058, www.sunbiz.org.**

### ► Taxes

The amount and type of taxes on your business, as well as other reporting requirements, will depend on the nature of the business, its legal organization, and whether there are employees. Major federal and state business taxes are listed below; local taxes apply in some circumstances. Contact your local tax collector for additional information.

#### ► Federal Taxes

A Federal Employer Identification Number (obtained by filing form SS-4) is issued to most businesses. Federal forms and publications are available by calling **(800) 829-3676** or online at [www.irs.gov](http://www.irs.gov). The Internal Revenue Service can provide information to employers on withholding and Social Security taxes, as well as federal unemployment taxes. Call **(800) 829-4933** with questions and requests for assistance.

#### ► State Taxes

If your business will involve taxable transactions, you must register as a sales and use tax dealer before you begin conducting business. Form DR-1 must be completed. You are responsible for collecting sales tax at the time of each sale and remitting the tax each month to the Department of Revenue. Other taxes collected by the DOR include intangible taxes and corporate income taxes. Contact the DOR at **(800) 352-3671** or visit [www.myflorida.com/dor](http://www.myflorida.com/dor).

Businesses with one or more employees may need to pay taxes to the state Unemployment Compensation Program. Employers pay a quarterly tax based on the taxable payroll and the benefits charged to the account. Information and



forms are available from the DOR's website, [www.myflorida.com/dor](http://www.myflorida.com/dor) or call the DOR Distribution Center at **(850) 488-8422**.

### ► Workers' Compensation

If your business has four or more employees, or if a construction-related business has any employees, workers' compensation coverage is required. For more information, contact your insurance carrier or the **Florida Department of Financial Services, Division of Workers' Compensation, Bureau of Compliance, 200 E. Gaines St., Tallahassee, FL 32399-4228, (850) 413-1601, www.fldfs.com/wc.**

### ► Franchise and Business Opportunities

Under Federal Trade Commission rules, anyone selling a franchise or business opportunity must give the buyer a detailed disclosure document. Florida law requires sellers to file certain information and pay a filing fee. For additional information when buying or selling a franchise or business opportunity, contact the **Department of Agriculture and Consumer Services, Division of Consumer Services, 2005 Apalachee Parkway, Terry Rhodes Building, Tallahassee, FL 32399-6500, (800) 435-7352** (in Florida) or **(850) 488-2221** (outside Florida), or visit [www.800helpfla.com](http://www.800helpfla.com).

### ► State and Federal Trademarks

A trademark or service mark may be registered with the Florida Division of Corporations for use and protection only in the state of Florida. For protection of your trademark in the entire U.S., including Florida, you must register it with the U.S. Patent and Trademark Office.

For information about registering in Florida, call **(850) 245-6051** or check the Division of Corporation's website at [www.sunbiz.org](http://www.sunbiz.org).

For information regarding federal registration, contact the **U.S. Patent and Trademark Office, (800) 786-9199, www.uspto.gov.**

### ► State Procurement Opportunities

#### ► MyFloridaMarketPlace

The Department of Management Services' State Purchasing system is transitioning to an electronic procurement system called MyFloridaMarketPlace. All vendors must participate if they want to sell to the state. For more information or to register, go to [dms.myflorida.com/purchasing](http://dms.myflorida.com/purchasing) or call **(866) 352-3776**.



### ► Minority Business Enterprise Program

Florida's Minority Business Enterprise Program, operated by the Office of Supplier Diversity, strives to increase the participation of minority business enterprises through involvement as vendors and contractors in the state purchasing system. It encourages the creation, development and entry of new and diversified minority-owned businesses into the mainstream marketplace. Minority vendors interested in having their companies designated as a certified minority enterprise must complete an application. For more information, contact the **Department of Management Services, Office of Supplier Diversity, 4050 Esplanade Way, Suite 380, Tallahassee, FL 32399-0950, (850) 487-0915, www.osd.dms.state.fl.us.**

### ► One Florida

Under the One Florida initiative passed in 2000, state agencies have focused on matchmaking and facilitating relationships between minority business owners and state procurement agencies. Since then, spending by state agencies with certified Minority Business Enterprises has increased almost 185% without the use of set-asides and price preferences in awarding contracts.

[www.oneflorida.org](http://www.oneflorida.org)

### ► Sources of Information and Assistance

#### ► Workforce Florida Inc.

Workforce Florida is the state's chief workforce policy organization and principal architect in the state's efforts to meet the workforce needs and challenges of Florida businesses. One-Stop Centers are the "front door" for Florida's workforce services and programs for employers seeking qualified workers or training programs for their existing employees.

To locate the One-Stop Center or regional workforce organization near you and learn more about what Workforce Florida has to offer small businesses, call **(866) FLA-2345 [352-2345]**, or visit [www.workforceflorida.com](http://www.workforceflorida.com) or the EmployFlorida Marketplace at [www.employflorida.com](http://www.employflorida.com).

#### ► U.S. Small Business Administration

The SBA provides financial, technical and management assistance to help Americans start, run and grow their businesses. Last year the SBA offered assistance to more than one million



To order a copy of *Florida Small Business 2005-2006*, the **FLORIDA TREND** Guide to Starting and Growing a Small Business, call **(800) 829-9103** or order online at [www.FloridaSmallBusiness.com](http://www.FloridaSmallBusiness.com).

Sources of Information and Assistance continued

small business owners. It provides counseling, seminars, managerial and technical assistance through SCORE and the Small Business Development Center Network, distributes publications on starting and operating a business, and provides loan guarantees to new and existing businesses. For more information on these and other SBA programs, contact the nearest district office or visit the SBA's website at [www.sba.gov](http://www.sba.gov). To locate the SCORE chapter office nearest you, call (800) 634-0245 or visit [www.score.org](http://www.score.org).

**South Florida SBA (305) 536-5521**  
100 S. Biscayne Blvd., 7th floor,  
Miami, FL 33131

**North Florida SBA (904) 443-1900**  
7825 Baymeadows Way, Ste. 100-B,  
Jacksonville, FL 32256

#### ◆ Disney/SBA National Entrepreneur Center

The Disney/ SBA NEC brings together proven small business services and other tools to position entrepreneurs to successfully start and grow their businesses. Services include counseling, training, mentors and advisors, networking opportunities, financial assistance and a tools and research software lab. **Landmark Center, 315 E. Robinson St., Suite 100, Orlando, FL 32801, (407) 420-4848, [www.floridanec.org](http://www.floridanec.org)**

#### ◆ Small Business Development Centers

The Florida Small Business Development Center Network (FSBDC) provides quality business and economic development assistance to existing businesses and prospective business owners. The FSBDC promotes growth, expansion, innovation, increased productivity and improved management skills. The network links the resources of federal, state and local governments with the state educational system and the private sector to provide management and technical training, and offers business development programs for Florida's diverse business community. The FSBDC Network operates in partnership with the U.S. SBA and Florida's colleges and universities.

For more information, visit [www.floridasbdc.com](http://www.floridasbdc.com) or call (850) 473-7800 for the SBDC office nearest you.

#### ◆ Enterprise Florida Inc. [www.eflorida.com](http://www.eflorida.com)

Enterprise Florida Inc. (EFI) is the public-private partnership responsible for leading Florida's statewide economic development efforts. Its mission is to diversify Florida's economy and create better paying jobs for its citizens by supporting, attracting and helping to create businesses in innovative, high-growth industries. EFI pursues this mission in cooperation with its statewide network of economic development partners.

#### Small Business Website

Facilitates access to the information that new and growing businesses need. [www.eflorida.com/smallbusiness](http://www.eflorida.com/smallbusiness)



#### Export Counseling

EFI's Division of International Trade provides export counseling services for Florida companies. Export counseling sessions normally take the form of one-on-one meetings at the business location or one of seven EFI offices around the state. (305) 569-2650 [www.eflorida.com/export](http://www.eflorida.com/export)

#### Market Site Trade Events

EFI's Division of International Trade offers small- and medium-sized companies interested in doing business internationally the opportunity to participate in overseas trade events and marketing missions. (305) 569-2650

#### Electronic Trade Leads Network

EFI generates numerous international trade leads and then coordinates them in a free, online database. Florida companies may register, free of charge, online at [www.eflorida.com](http://www.eflorida.com) to activate an account. Using a password, they will be able to download trade leads by product, country or time period. (305) 871-7910

#### Export Finance

Our Miami and Field Offices can guide qualified Florida exporters to local, state and federal sources that can help finance export transactions for companies having difficulty obtaining financial assistance from conventional lending institutions. (305) 569-2650

#### Venture Capital and Entrepreneurial Resources

Visit [www.eflorida.com/innovationadvantages](http://www.eflorida.com/innovationadvantages) for a list of resources for entrepreneurs, such as incubators, accelerators, Florida-based venture capital companies and much more.

#### Enterprise Bonds

Tax-exempt Industrial Development Bonds provide a cost-effective means for qualified manufacturers, processors and nonprofit organizations in Florida to access the bond market for financing fixed-asset investment projects targeted to cost from \$800,000 to \$10 million. (407) 316-4692

#### ◆ Manufacturing Assistance

The Florida Manufacturing Extension Partnership (MEP) is part of a nationwide network whose sole purpose is to provide small- and medium-sized businesses with the help and solutions they need to succeed. For more information, contact the **Florida Manufacturing Extension Partnership, 1180 Celebration Blvd., Celebration, FL 34747, (321) 939-4000, [www.floridamep.org](http://www.floridamep.org)** or the **Enterprise Florida Manufacturing Advisory Council, (850) 488-6300.**

#### ◆ Black Business Investment Board

Through offices located throughout the state, the Florida BBIB fosters the creation and growth of minority-owned businesses and aggressively promotes an atmosphere conducive to their development. To locate an office near you, contact the **FBBIB, 1711 S. Gadsden St., Tallahassee, FL 32301, (850) 487-4850, [www.fbbib.com](http://www.fbbib.com).**

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A supplement to Florida Small Business,  
the FLORIDA TREND Guide to Starting and  
Growing a Small Business

Florida Small Business

# START-UP GUIDE 2005-2006



- ◆ Incorporating
- ◆ Licensing
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- ◆ State Procurement Opportunities
- ◆ Sources of Information & Assistance
- ◆ And more ...



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