



Small Business Fact Sheet

of Licenses, Permits and Regulations Huntington County

Northeast ISBDC
4312 Hobson Center, Suite B
Fort Wayne, IN 46815
(260) 481-0500
www.isbdc.com

The local, state and federal requirements for licensing, taxes and other regulations vary depending on the type of business and where it is conducted or located. The following are the general requirements.

FILING OF BUSINESS NAME

Often referred to as the DBA (Doing Business As.) If you are a Sole Proprietorship or a Partnership, you should register the *Certificate of Assumed Business Name* with the Huntington County Recorder's Office located at 201 N. Jefferson St. #101, Huntington, IN.

Phone: (260) 358-4848. The Certificate is available for a small fee.

Note: If you contact the Recorder's Office before filing, as a courtesy, the Recorder's Office will check their files to determine if your proposed company name is already in use by another business.

The *Certificate of Assumed Business Name* is **not a license** and does not provide copyright protection.

BUILDING AND ELECTRICAL PERMITS

To inquire about building and electrical permits and any other permits that may be required, contact the City/County Plan Commission. Phone: (260) 358-4836.

LOCAL OCCUPATIONAL LICENSE

Contact the County Recorder's office to see if a general business license is required. However, you must file a Certificate of Assumed Business Name in the County Recorder's Office (if you name your business anything other than your own personal name) or be on record with the Indiana Secretary of State.

STATE OCCUPATIONAL LICENSE

Over 100 professions and occupations require Indiana licenses or Certificates of Competency. Many require special training or examinations. You can find State Permit Assistance by calling (800) 45-STATE (800) 457-8283 or by contacting the Professional Licensing Agency at (317) 232-2980.

ZONING

To inquire whether the location of the prospective business being considered is zoned for business, contact the Huntington City/County Plan Commission, Phone: (260) 358-4836.

FENCE, SIGN, AND PARKING LOT PERMITS

To comply with County Fence, Sign, or parking lot Ordinances, contact the City/County Plan Commission located at 201 N. Jefferson St. #208, Huntington, IN. Phone (260) 358-4836

PLANNING AND ZONING

You must contact the Huntington City/County Plan Commission for information about Zoning, Improvement Location Permits, Certificates of Compliance, and Economic Development matters.

COUNTY HEALTH PERMITS

Several types of businesses must obtain health permits and be inspected by the Health Department. In particular, businesses engaged in handling food must submit an application and detailed plans of their food service prior to being inspected by the Health Department in receiving the food permit. For more information, contact the Huntington County Health Dept. Phone: (260) 358-4831.

All wholesale food businesses which engage in the manufacture or distribution of foods, beverages, and/or additives of any type (whether on a seasonal basis or not) are required to be registered with the Indiana State Department of Health, per the requirements of the Indiana Food, Drug, and cosmetic Act (IC 16-42-1-6). For a detailed information packet, contact the Indiana State Department of Health, Food Protection Program, Two North Meridian Street, Indianapolis, IN 46204. Phone (317) 233-7360.

INCORPORATING

All corporations are state chartered and, in Indiana, must file Articles of Incorporation, Bylaws, and Trade Name with the Secretary of State's (SOS) office. The filing fee is usually \$90, but depends on the number of shares issued. Contact the Indiana Secretary of State, Corporate Division, Room 155 State House, Indianapolis, 46204; Phone: (317) 232-6576; or view the SOS Business Services Division web site at <http://www.in.gov/sos/business/index.html>.

FEDERAL - EMPLOYER IDENTIFICATION NUMBER

This registers the business with the federal government. *All businesses, except sole proprietorships with no employees, are required to register using Form SS-4.* If the business has employees, it is required to withhold Federal Income Tax and Social Security Tax from wages paid to employees. A free Business Tax Kit is available at the Internal Revenue Office. The kit includes forms and information that help a business comply with federal tax laws and regulations. You can request a Business Tax Kit by calling the IRS Document Distribution Center in Indianapolis at either (800) 829-1040 or (800) 829-3676. Also, check out the IRS web site: <http://www.irs.gov>. It has an excellent document search function and offers a great deal of helpful information for businesses. From the IRS Home page, click on "Business" in the sidebar, then on the Business page, select "Small Business/Self-Employed" from that sidebar.

Here are some specific forms that will be useful:

| | |
|-----------------|--|
| Form 1040 ES | Estimated Tax for Individuals |
| Publication 509 | Tax Calendar |
| Publication 937 | Business Reporting |
| Form SS-4 | Application for Employer Identification Number (EIN) |
| Publication 587 | Business Use of the Home |
| Schedule SE | Self-Employment Tax |
| Publication 917 | Business Use of the Car |
| Publication 535 | Business Expenses |

Or you can call (800) 829-3676 to request the form (EIN application) by mail.

STATE - SALES TAX & CORPORATE INCOME TAX

The State of Indiana requires that businesses collect a seven percent (7%) Gross Retail Sales and Use Tax on certain items. If the business is retail, wholesale, or manufacturing, it must obtain a *Retail Merchant's Certificate* for the collection of and/or exemption from the Indiana Gross Retail Sales and Use Tax. (Generally, service businesses are excluded.) The Certificate allows the business to buy merchandise for resale without paying the 7% tax and also gives them the authority to charge the 7% tax. Complete *Form BT-1* to apply for your Retail Merchants' Certificate. Application includes a \$25 fee. This form can be found on the Department of Revenue website.

All Indiana corporations are subject to a *Corporate Income Tax* and may be required to file quarterly estimated income tax returns.

Further information may be obtained for both the sales tax and corporate tax from the Indiana Department of Revenue in Fort Wayne at 1415 Magnavox Way, (260) 436-5663, or from the Indianapolis office in Room N105 in the State Office Building at 100 N. Senate Ave. Indianapolis, 46204, (317) 232-2240. The Department of Revenue web site is at www.in.gov/dor.

Note: The local office can supply you with the certificate in approximately one or two days. The Indianapolis office will take approximately six weeks.

LOCAL - TANGIBLE TAX

A tax is levied on tangible (physical) business assets and inventory with the tax rate set by the local taxing unit. The taxes are due by May 15th each year and are levied by those assets and inventory held or possessed on March 1st. Contact the Huntington Co. Assessor, (260) 358-4800, if you need help determining in which township your business is located. For more information regarding your property taxes contact the Huntington County Treasurer, (260) 358-4860.

FEDERAL UNEMPLOYMENT TAX

If a business has one or more employees it may be liable for Federal Unemployment Taxes. Contact the IRS at their web site for more information.

STATE UNEMPLOYMENT TAX

In addition to the Federal Unemployment Tax, an employer must pay the State Unemployment Tax. State requirements for employers can be found at <http://www.IN.gov/dwd/employer/requirements.html>. You can also call the Department of Workforce Development at 1-888-WORKONE. The Department's mailing address is Indiana Department of Workforce Development, Indiana Government Center South, 10 North Senate Avenue, Indianapolis, 46204.

WORKER'S COMPENSATION

Worker's compensation insurance is compulsory for all employers in Indiana. It is carried by private insurance agents, and law regulates premiums paid by employers. Contact your local insurance agency or call the Worker's Compensation Board of Indiana, 100 N. Senate Ave, Room 601, Indianapolis, 46204. Phone: (317) 232-3808.

REGULATORY ASSISTANCE

The Regulatory Ombudsman Program helps Indiana businesses get fast, clear answers from federal, state, and local regulatory agencies. Serving as mediator, information-gatherer, expediter and problem solver, the Ombudsman works regularly with other agencies whose functions affect business. This program is located at the Indiana Economic Development Corp. at One N. Capitol, Suite 700, Indianapolis, 46204. Phone: (800) 463-8081.