



Together
we mean business.

This brochure is provided by the Fort Myers Regional Partnership, Lee County's Economic Development Office, to assist business owners in their efforts to locate or start a new business in Lee County, Florida, including the cities of Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach and Sanibel. The brochure is for general reference only and not intended to include all statutory or business requirements. For more information on the Fort Myers Regional Partnership, Lee County's Economic Development Office, visit www.FortMyersRegionalPartnership.com

Step 1: Legal Structure

To get a business up and running, one of four main legal structures must be determined and registered with the state: Corporation, Limited Liability Company, Partnership, or Sole Proprietorship. Out-of-state corporations (domestic or international) moving into Florida are considered a foreign corporation and need to file incorporation documents to do business in Florida. Contact: **Florida Department of State, Division of Corporations, (850) 245-6051.** www.sunbiz.org

Step 2: Fictitious Name

If your business will use any name other than the owner's legal name, or if a corporation will use a name other than its legal 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:

Florida Department of State, Division of Corporations, (850) 245-6058. www.sunbiz.org/fichelp.html



Step 3: State Licensing

Many businesses and professions are licensed by the state. To determine the appropriate licensing department for your new business, contact: **Florida Department of Business and Professional Regulation, (850) 487-1395.** www.myfloridalicense.com

Step 4: Federal Employer Identification

All businesses, with the exception of most sole proprietorships, must obtain a Federal Employer Identification Number (EIN) from the IRS by filing form SS-4. To obtain an EIN immediately over the telephone, call **(800) 829-4933.** This registration is required even though a business may not have employees. An SS-4 form can be completed online. For information contact: **IRS, (800) 829-4933.** www.irs.gov/pub/irs-pdf/fss4.pdf

**Fort Myers Regional Partnership,
Lee County's Economic Development Office**
12800 University Drive, Suite 300
Fort Myers, FL 33907

Steps for starting a business. 2010



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Step 5: Federal, State and Local Taxes and Reporting Requirements

Federal

Federal Corporate Income Tax - C-Corporations pay federal income tax and a Limited Liability Company classified as a corporation for federal tax purposes must file a federal corporate income tax form. An S-Corporation generally is not liable for federal income tax, but it must file a federal form annually and pay tax on certain investment income and capital gains. For information contact:

IRS, (800) 829-4933. www.irs.gov/businesses

Federal Employment Tax - Businesses that have employees must withhold federal income tax, i.e. medicare and social security from employees' wages. For information contact: **IRS, (800) 829-4933.**

www.irs.gov/businesses

Federal Unemployment Tax - Businesses that have paid \$1,500 in wages within a calendar quarter or have employed one person for any portion of a day in 20 different weeks during the calendar year, must file quarterly federal tax returns. For information contact:

IRS, (800) 829-4933. www.irs.gov/businesses

Federal Immigration Reform and Control Act -

Requires all employers to verify the employment eligibility of new employees. The law obligates an employer to process Employment Eligibility Verification Form I-9. Filing for I-9s online is available at **www.uscis.gov**

Safety and Health Regulations - All businesses with employees are required to comply with state and federal regulations regarding the protection of employees. OSHA outlines specific health and safety standards adopted by the U.S. Department of Labor. For information contact: **Federal Occupational Safety & Health Administration, (813) 626-1177 (Tampa).**
www.osha.gov/dcsp/smallbusiness

State

Florida Corporate Income Tax - Corporations or Limited Liability companies classified as a corporation for federal tax purposes are subject to the 5.5% tax.

Florida Intangible Personal Property Tax - Florida corporations and individuals who control intangible personal property (such as stocks, notes, bonds, mutual funds and leases) must file annually. Accounts receivables not arising from a company's normal course of trade or business are also taxable.

Florida Sales and Use Tax - Florida businesses must collect the 6% sales tax for many products and services and must have a Sales Tax Number. The business is responsible for collecting sales tax at the time of each sale and remitting the tax each month to the Department of Revenue (DOR).

**For all of the above state taxes, contact:
DOR at (800) 352-3671. www.myflorida.com/dor**

Florida Unemployment Tax - Businesses with one or more employees may need to apply for a state Unemployment Tax Number. Employers pay a quarterly tax based on the gross quarterly payroll of their employees. Information and forms are available from the DOR's website: **www.myflorida.com/dor or call the Taxpayers Services at (800) 352-3671.**

Florida New Hire Reporting Center - Employers are required to provide information within 20 days on all newly hired full-time and part-time employees who reside or work in the state. For information contact: **Florida New Hire Reporting Center, (888) 854-4791. www.floridajobs/unemployment/uc_empr_new_hire.html**

Workers' Compensation - If the business has four or more employees, or if a construction-related business has any employees, workers' compensation coverage is required. For more information, contact an insurance carrier or the **Florida Department of Financial Services, Division of Workers' Compensation, (850) 413-1600 or (800) 742-2214. www.fldfs.com/wc**

Step 6: Local Licensing

(formerly occupational license)

State

Business Tax Receipt - Business tax receipts are required for all businesses and are issued by the cities and County. Local governments also issue certificates of occupancy and zoning permits to operate a business at a specific location. The city of Bonita Springs and town of Fort Myers Beach require only a County business tax receipt at this time. For other city information, contact: **City of Bonita Springs, (239) 444-6150, www.cityofbonitasprings.org; City of Cape Coral, (239) 574-0430, www.capecoral.net; City of Fort Myers, (239) 321-7990, www.cityftmyers.com; City of Sanibel, (239) 472-9615, www.mysanibel.com; and Town of Fort Myers Beach, (239) 765-0202, Ext 111, www.fortmyersbeachfl.gov.**

Businesses located in unincorporated Lee County must apply for a county business tax receipt. The application packet can be obtained from: **Lee County Community Development Office, (239) 533-8585** or the **Lee County Tax Collectors Office, (239) 533-6000** or forms can be downloaded from **www.leetc.com**

Competency License - Some businesses and professions are licensed by the County as a Lee County Competency License. This would include carpenters, painters, tile installers, concrete, etc. For information contact: **Lee County Contractor's Licensing, (239) 533-8895, www.lee-county.com/dcd/ContractorLicensing.htm**

Note: To obtain more detailed information for starting a business, download the Business Start-up Guide at www.FortMyersRegionalPartnership.com. For a hard copy of this guide or to find out a convenient location where you can get one, contact us at (239) 338-3161.

Local Phone Directory

Building Permits

County Codes & Bldg. Services(239) 533-8329
City of Bonita Springs.....(239) 444-6150
City of Cape Coral Bldg. Div.....(239) 574-0549
City of Ft. Myers Comm. Dev.(239) 321-7925
City of Sanibel(239) 472-4555
Town of Fort Myers Beach (239) 765-0202, Ext. 111

Business Tax Receipt/Certificate of Use

County Comm. Dev.....(239) 533-8585
County Contractor's Licensing(239) 533-8895
City of Bonita Springs.....(239) 444-6150
City of Cape Coral Licensing(239) 574-0430
City of Cape Coral Contractor's Div.....(239) 574-0430
City of Ft. Myers Comm. Dev.(239) 321-7990
City of Sanibel(239) 472-9615
Town of Ft. Myers Beach (239) 765-0202, Ext.113

Electric Service

FL Power & Light.....(800) 375-5566
Lee Cnty. Elec. Co-op.....(800) 599-2356

Environmental

County Natural Resources.....(239) 533-8109
FL Dept. of Enviro. Protection.....(239) 332-6975
City of Cape Coral Comm. Dev.(239) 574-0552
City of Ft. Myers Pub. Works.....(239) 321-7215
City of Sanibel Nat. Resources.....(239) 472-3700

General Information

Lee County Public Resources(239) 533-2737
City of Bonita Springs.....(239) 949-6262
City of Cape Coral Econ. Dev.....(239) 574-0444
City of Ft. Myers.....(239) 321-7000
City of Sanibel(239) 472-4135
Town of Ft. Myers Beach(239) 765-0202

Land Use

County Planning Div.(239) 533-8585
City of Cape Coral Comm. Dev.(239) 574-0552
City of Ft. Myers Comm. Dev.(239) 321-7975
City of Sanibel(239) 472-4136

Natural Gas

TECO/Peoples Gas(877) 832-6747

Property Taxes

County Property Appraiser(239) 533-6100
County Tax Collector (Cnty. & Cities).....(239) 533-6000

Telephone Services

CenturyLink Business Markets(800) 786-6272

Transportation

County DOT(239) 533-8580
Florida DOT (local office).....(239) 461-4300

Water and Sewer

County Utilities Dept.....(239) 936-0247
City of Cape Coral Utilities(239) 574-0710
City of Ft. Myers Pub. Works(239) 321-8100
City of Sanibel Water (239) 472-1502
City of SanibelSewer (239) 472-6397

Zoning

County Zoning Div.....(239) 533-8329
City of Bonita Springs.....(239) 949-6257
City of Cape Coral Zoning(239) 574-0533
City of Ft. Myers Comm. Dev.(239) 321-7991
City of Sanibel Zoning(239) 472-4136
Town of Fort Myers Beach(239) 765-0202

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