



**Together**  
we mean business.

This brochure is provided by the Economic Development Office (EDO) of Lee County 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 Lee County Economic Development office, visit [www.FortMyersRegionalPartnership.com](http://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) 245-6052. [www.sunbiz.org](http://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](http://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.myflorida.com/dbpr](http://www.myflorida.com/dbpr)**

### 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](http://www.irs.gov/pub/irs-pdf/fss4.pdf)**

## 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/small/index.html](http://www.irs.gov/businesses/small/index.html)**

**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/small/index.html](http://www.irs.gov/businesses/small/index.html)**

**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/small/index.html](http://www.irs.gov/businesses/small/index.html)**

**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](http://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](http://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 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).

**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.

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

**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. <https://newhire.state.fl.us/fl-newhire/>**

**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](http://www.fldfs.com/wc)**

### County

**Tangible Personal Property Tax Report** - All tangible personal property must be reported each year to the Property Appraiser's Office. Anyone in possession of assets on January 1 who has a proprietorship, partnership, corporation or is a self-employed agent or contractor must file each year. Property owners who lease, loan or rent property must also file. All assets used in a business or rental activity physically located in Florida are considered tangible personal property. For information, contact: **Lee County Property Appraiser, 2480 Thompson Street, Fort Myers, FL 33901, (239) 533-6100. [www.leepa.org](http://www.leepa.org)**

## Step 6: Local Licensing

(formerly Occupational License)

### County

**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. For city information, contact:

**City of Bonita Springs, (239) 444-6150, [www.cityofbonitasprings.org](http://www.cityofbonitasprings.org); City of Cape Coral, (239) 574-0430, [www.capecoral.net](http://www.capecoral.net); City of Fort Myers, (239) 321-7990, [www.cityftmyers.com](http://www.cityftmyers.com); City of Sanibel, (239) 472-9615, [www.mysanibel.com](http://www.mysanibel.com); and Town of Fort Myers Beach, (239) 765-0202, [www.fortmyersbeachfl.gov](http://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) 533-8329** or the **Lee County Tax Collectors Office, (239) 533-6000**; or forms can be downloaded from [www.leetc.com](http://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, [www3.leegov.com/dcd/ContractorLicensing.htm](http://www3.leegov.com/dcd/ContractorLicensing.htm)**

*Note: To obtain more detailed information for starting a business, download the Business Assistance Guide at [www.FortMyersRegionalPartnership.com](http://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) 444-6171  
City of Cape Coral Bldg. Div.....(239) 574-0546  
City of Ft. Myers Comm. Dev. ....(239) 321-7925  
City of Sanibel .....(239) 472-3700  
Town of Fort Myers Beach .....(239) 765-0202

### Business Tax Receipt/Certificate of Use

County Comm. Dev.....(239) 533-8329  
County Contractor's Licensing .....(239) 533-8895  
City of Bonita Springs.....(239) 444-6150  
City of Cape Coral Licensing .....(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

### 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) 242-3200  
City of Ft. Myers Pub. Works.....(239) 321-7215  
City of Sanibel Nat. Resources .....(239) 472-3700  
Town of Fort Myers Beach .....(239) 765-0202

### 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) 574-0553  
City of Ft. Myers Comm. Dev. ....(239) 321-7975  
City of Sanibel .....(239) 472-3700

### 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) 533-8505  
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 Public Works.....(239) 472-6397

### Zoning

County Zoning Div.....(239) 533-8329  
City of Bonita Springs.....(239) 444-6161  
City of Cape Coral Zoning .....(239) 574-0533  
City of Ft. Myers Comm. Dev. ....(239) 321-7990  
City of Sanibel Zoning .....(239) 472-4136  
Town of Fort Myers Beach .....(239) 765-0202



The Fort Myers Regional Partnership, Lee County's Economic Development Office, works to attract new and diversified businesses resulting in high-wage, high skilled jobs; retain and encourage expansion of existing businesses; and improve the overall business environment in Lee County.



The Horizon Council is a public-private advisory board to the Lee County Board of Commissioners on economic development issues. The Council is made up of members representing cities, chambers of commerce, economic development and trade organizations, and community, education and business organizations. The remaining serve as at-large members and officers.



This charitable 501(c)3 organization was established as a fundraising vehicle to enable individuals and businesses to actively support the marketing efforts and success of the Horizon Council and Economic Development Office.



This public board appointed by the Lee County Board of County Commissioners authorizes Industrial Revenue Bonds and administers the Lee County Incentives Program.

For information, contact:  
**Fort Myers Regional Partnership**  
**Lee County's Economic Development Office**  
Phone: 239.338.3161 • Fax: 239.338.3227  
[www.FortMyersRegionalPartnership.com](http://www.FortMyersRegionalPartnership.com)

# Steps for starting a business. 2011



**FORT MYERS**  
REGIONAL PARTNERSHIP  
Lee County's Economic Development Office

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