

Starting a Business

DURHAM'S

Business Guide



... What You Need to Know



STARTING A BUSINESS GUIDE

In addition to those common-sense requirements needed to successfully start and run a business (such as a good service or product to sell, determination, the development of a good business plan, and the money to start your dream), there are a few regulatory steps that you must take. This document serves as a starting point and reference guide to begin your business. It is not intended to answer all questions but is meant to answer the most common questions.

The Office of Economic and Workforce Development encourages individuals interested in starting a business to seek both legal and financial advice from trained professionals.

The most common permits, licenses, and taxes required by federal, state, county, and city government are described within this publication. If you need more comprehensive or detailed information, those contacts listed in this publication can give you additional assistance.

Kevin Dick

Director
Office of Economic and Workforce Development

City of Durham
Office of Economic & Workforce Development
302 East Pettigrew Street, Suite 190
Durham, NC 27701
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Business Start-up Checklist

Background Work

- Begin by assessing your strengths and weaknesses and establishing business goals.
- Determine your financial resources and start-up costs.
- Do market research to identify your customers and competition.
- Decide on a business location.

Business Transactions

- Incorporate your business, or form your LLC with the state.
- Select an accountant and attorney.
- Prepare a business plan: outline the goals of your business, explain the operating procedures, detail the competition, include a marketing plan, and explain the company's current and desired funding.
- Open a business bank account to keep your business finances separate from your personal finances.
- Apply for business loans through sources such as banks, the Small Business Administration, or the Office of Economic and Workforce Development in the City of Durham.
- Obtain business insurance from an insurance agent, as you would obtain personal insurance.

First Steps

- Obtain the federal tax identification (also called an EIN) number for your business from the IRS.
- If you will be selling a product, you will need to obtain Sales and Use tax identification number from the state of North Carolina.
- Obtain the necessary business licenses and/or permits from the Secretary of State in North Carolina.
- Investigate government requirements, particularly if the business has employees.
- Check zoning requirements.
- Lease office space.
- Establish a line of credit for your business.
- Develop a marketing plan for your products/services.

How should I structure my business?

There are several forms of business structures for you to consider in starting your own business. Individuals should select the structure that best fits their needs. Legal and tax considerations enter into this decision. The Office of Economic and Workforce Development strongly encourages individuals to seek the professional advice of a reputable business attorney and accountant for further assistance in starting a business.

➤ **Sole proprietorship**

A proprietorship is owned by a single individual who is solely responsible for all aspects of the business. A sole proprietor has unlimited liability for the debts of the business.

➤ **Partnership**

A partnership is owned by two or more individuals. A partnership may be of two types: general and limited. Both general and limited partners share the profits and the losses from the business.

- General partners actively participate in the management of the business and have unlimited liability for the business.
- Limited partners cannot actively participate in the management of the business and are liable only to the amount they have agreed to invest.

The name of every corporation within North Carolina must include one of the following: "corporation," "incorporated," "limited," "company," or an abbreviation of one of the previous titles. The use of these terms without incorporation is illegal.

You may decide to incorporate your business, OR create a limited liability company, limited liability partnership, or a limited partnership. These structures are handled through the North Carolina Department of Secretary of State's Office, Corporations Division.

Hint: You may receive various North Carolina state forms and documents from: www.sosnc.com or call (919) 807-2225

➤ **Corporation**

A Corporation is a legal entity formed for the purpose of engaging in business activities for the profit of its shareholders. A Corporation functions as a "legal person" pursuant to North Carolina law; therefore a corporation may own property, sue or be sued, and enter into other agreements like an individual.

In most cases, an annual report must be filed to maintain corporate status. Profits from a corporation are taxed either at the corporate level or the individual level. Some advantages of forming a corporation are:

- that it can protect an individual's personal assets
- it may also protect against others using your business name
- transferability of ownership is feasible
- you can raise large amounts of capital by issuing stock

If you are incorporating, the Secretary of State's (SOS) Office will supply you with an application, titled "Articles of Incorporation." When the application is properly completed, submit the application along with a \$125 filing fee. Contact the SOS for the appropriate forms.

*The Department of the Secretary of State
Corporations Division
2 South Salisbury Street
Raleigh, NC 27601
Phone: (919) 807-2225
Fax: (919) 807-2039*

There are three types of corporations: **S, C, and LLCs.**

- A "C" corporation: After completing the incorporation process, a corporation is automatically classified as a C corporation by the IRS. If you wish to change the status to an S corporation, this must occur within the first 75 days of incorporation. To do so, use the IRS form #2553.

- An "S" corporation is a variation of the regular corporation (a C corporation) that cannot have more than 75 shareholders and only one class of stock. The "S" corporation must file a tax return, but generally the stockholders report the profits on their individual income tax returns. For a corporation to be an "S" corporation, it must:
 - be a domestic corporation
 - have citizens own all of its stock
 - have individuals, estates, and certain trusts as the shareholders
 - have only one class of stock
 - hold elections only with all shareholders present

- Limited Liability Company (L.L.C.) is an entity with both members and managers as specified in the Articles of Organization. An L.L.C. offers the advantages of limited personal liability and in some cases, taxing benefits similar to a partnership. Legal counsel is highly recommended to guide your company in meeting the specific requirements necessary to qualify for the special taxing benefits.

To establish a limited liability company, an individual must file with the SOS, Corporations Division. The filing fee is \$125. The SOS does not provide a form for filing. The company must prepare its own "Articles of Organization." Legal counsel is recommended to prepare this document, though not required.

Hint: A limited liability company name must include: "limited liability company" or the abbreviation, L.L.C. The use of these terms without filing the Articles of Organization is illegal.

➤ **Nonprofit Corporation**

Similar to a corporation, a nonprofit corporation must file the Articles of Incorporation provided by the Secretary of State. The filing fee is \$60. Contact the NC Secretary of State for the appropriate forms.

Once I incorporate my nonprofit business, does that mean I am tax exempt?

NO! Tax-exempt status is obtained through the Internal Revenue Service and the North Carolina Internal Revenue Service. The Articles of Incorporation must contain specific language in order to receive tax-exempt status. Please refer to these departments to file appropriately. Unincorporated organizations may also seek tax exemptions.

Hint: A non-profit's name must include one of the following: "corporation," "incorporated," "company," "limited," or the abbreviation of one of the previous titles. The use of these terms without incorporation is illegal.

- **Limited Partnership (L.P.):** To create a limited partnership, an individual must also file with the SOS, Corporations Division. The filing fee is \$50. The SOS does not provide a form for filing. The members of the partnership must prepare a document to be filed. Legal counsel is recommended, but not required.

Hint: A limited partnership name must include "limited partnership" or the abbreviation, L.P. The use of these terms without filing the Articles of Organization is illegal. Limited partners cannot actively participate in the management of the business and are liable only for the amount they have agreed to invest.

- **Limited Liability Partnership (L.L.P.):** This is the newest business structure available in the State of North Carolina. Limited liability partnerships must contain at least two partners. Legal representation is highly recommended in order to establish your partnership to meet the requirements of state statute. The State of North Carolina has also established guidelines for creating a limited liability partnership. To form a limited liability partnership you and your partners must file "Registration of a Limited Liability Partnership" with the SOS, Corporations Division. The filing fee is \$125. Legal counsel is recommended, but not required.

Hint: A limited liability partnership name must include one of the following: "limited liability partnership" or the abbreviation, L.L.P. The use of these terms without filing the Registration of a Limited Liability Partnership is illegal.

Filing by mail will generally take 4-6 days. If you bring your filing to the Corporations Division before noon Monday through Friday, they will typically have your forms prepared for pickup after noon the following business day. Documents filed after noon will be available after noon on the second business day. File all documentation with the SOS in original form and two copies.

Note: In order to remain valid as an organization in the State of North Carolina, reports must be filed with the Corporations Division on a regular basis. For-profit corporations need to file an Annual Report; failure to complete and return reports with the fee will result in the dissolution of the corporation. The fee for filing annual reports for a corporation is \$20.00. Non-profit corporations and limited partnerships are not required to file an Annual Report. A limited liability partnership is not required to file reports with the SOS's Office since it has an expiration date.

(If you are interested in protecting your company name, logos, or product, see "Copyrights, Patents, and Trademarks".)

For more information on incorporation, contact the **North Carolina Secretary of State, Corporations Division**, Web site: www.sosnc.com
Request either "NC Business Corporation Guidelines" or "NC Non-profit Corporation Guidelines" from the Corporations Division.
Filing forms may also be obtained by calling the Department of Commerce at 📞 (919) 715-2864

What Type of Business Structure is Right for You?

	Sole Proprietorship	Partnership	Corporation (either "S" or "C")	Limited Liability Corporation
Desired Business Structure	Single-owner business where taxes and product liability are not a concern.	Business with one or more people where taxes and product liability are not a concern.	Single OR multiple-owner business where owner(s) desires fringe benefits and liability protection	Single OR multiple-owner business where owner(s) desires limited liability but wants to be taxed like a partnership
Type of Owner	Individual	Any	US residents and Citizens and certain trusts/estates (S); Any (C)	Any
Advantages	Inexpensive to start, few administrative tasks.	Inexpensive to start, few administrative tasks.	Limited liability, can sell stock, tax savings (C)	Limited liability, can sell interests, pass-through taxation, unlimited number of owners
Disadvantages	No tax benefits, unlimited liability	No tax benefits, unlimited liability	Can be costly to form, administrative tasks	Can be costly to form, administrative tasks

BUSINESS PLANNING and GETTING STARTED

- **Outline for a Business Plan:**
- I. Cover Page
 - II. Table of Contents
 - III. Executive Summary
 - IV. Background Information
 - V. Description of Products or Services
 - VI. The Market Plan/Industry Analysis
 - VII. Management Structure and Organization
 - VIII. Business Operations
 - IX. Financial Plan
 - X. Conclusion

In writing your business plan, make sure to keep it simple and concise. Your business plan should be easy to read and follow along with. Use language that is clear, and use a format that is easy to understand. Do not lie or embellish in your business plan, and utilize your staff in creating the plan.

Business Planning and Startup Resources

The Small Business Center (SBC)
Durham Technical Community College
400 West Chapel Hill Street 3rd Floor
Durham, NC 27701
Phone: (919) 536-7241
Webpage: www.durhamtech.edu/sbc
Email: gulleyd@durhamtech.edu

As part of North Carolina's Community College system, The DTCC Small Business Center serves both startup and existing entrepreneurs as they build their businesses. Headquartered in the SouthBank Building in downtown Durham, the SBC serves as the first door in Durham that business owners should enter for their training, counseling and referral needs. Support is offered in the following areas:

- **Excellent Seminars** (typically one evening, single focus sessions) covering a wide variety of business and soft skills topics, including: 10 Steps to Starting Your Own Business, Writing a Winning Business Plan, Dynamite Marketing, Getting the Best from Your Employees, Selling to Tough Customers, Smart Socializing (Networking), etc. Clients consistently claim our seminars are the best deal in town (they're now free)!
- **Business Skills Classes** (typically meet once a week for 3-10 weeks) highlighted by our cornerstone classes The REAL Entrepreneur-Starting & Growing Your Own Business and The FAST Entrepreneur--Getting to Profitability in a Hurry, which include guest resource professionals, and can enable you to draft your business plan by the end of the class. Other courses cover Intro to Quick Books Pro, Your Financials and Cash Flow Made Easy, Notary Public, and Learn to Sell Like Your Livelihood Depends On It.
- **Private Business Counseling** is offered to our clients covering startup issues, outlining and writing a successful business plan, reviewing financial projections, and ongoing operational issues once you're up & running.
- **Resources & Referral Center** for all FAQs, offering help with licensing, permits, insurance, sources of loans, and referrals to the many other business service agencies in the Triangle. The Center also

houses a collection of local & national business periodicals along with other business books & resources.

Small Business and Technology Development Center (SBTDC)

1801 Fayetteville St.

Rm. G208 Willis Building

North Carolina Central University

Phone: (919) 530-7386

Webpage: <http://www.sbtdc.org>

The University of North Carolina's Small Business and Technology Development Center is the primary organization through which the state of North Carolina provides counseling and technical assistance to the business community. Its fundamental mission is to support the growth and development of North Carolina's economy by encouraging entrepreneurship, assisting in the creation and expansion of small-to-medium-sized enterprises, and facilitating technology development and commercialization. SBTDC's core service is management counseling and technical assistance for existing small-to-medium-size business. It offers a growing number of educational programs and other innovative products for growth-oriented businesses, including:

General Business Counseling

- Assessing Business Feasibility
- Business and Strategic Planning
- Capital Sourcing
- Developing Marketing Strategies
- Managing Human Resources
- Expert Referrals
- Special Market Development Assistance
- Export Financing
- Procurement Technical Assistance Center
- Technology Development and Commercialization
- Marine Trades Services

Special Market Development Assistance

- Export Financing
- Procurement Technical Assistance Center
- Technology Development and Commercialization
- Marine Trades Services

Educational Services

- Strategic Facilitation
- Symmetree Executive Program
- Next Level Entrepreneurial Training
- Leadership and Management Styles
- Links and frequently asked questions

Service Corps of Retired Executives (SCORE)

Chapel Hill/Carrboro Chamber of Commerce

104 S. Estes Dr.

Chapel Hill, NC 27514

(919)968-6894

Webpage: www.score.org

Retired business owners and executives provide counseling to and for small businesses on how to start, plan, finance, succeed and expand. Volunteers offer advice and assistance to small business owners. Call for an appointment. Counseling is free and confidential. Publications on a wide variety of small business issues are available. The office is wheelchair accessible.

BUSINESS NAME REGISTRATION

Before any sole proprietorship or partnership engages in business in North Carolina under an assumed name, the business name must be properly registered. An assumed name is any name other than the real (legal) name of the owner or owners of the business. To register your business name, you or the partnership must file an Assumed Name Certificate with the Register of Deeds Office in the county or counties where you will do business. **There is no statewide name registration for sole proprietorships or general partnerships— that’s why you must register your business name in each county in which you will do business.**

Business names for limited partnerships, LLCs, LLPs and corporations are registered with the Secretary of State, Corporations Division, when the business originally files with the Division. These business types must also have an Assumed Name Certificate filed with the Register of Deeds office for each county where business will be conducted under any name other than the name registered with Secretary of State.

Assumed Name Certificates for sole proprietorships must be signed by the individual owner. For partnerships, including LLPs, the certificate must be signed by each partner. If the owner is a corporation or an LLC, the certificate must be signed in the name of the corporation or the LLC by the person authorized to sign for and bind the corporation or LLC; the signature must be dually acknowledged.

The name you use must be distinguishable from any other corporation or company upon SOS records. Contact the Corporations Division to verify that your company name is not already in use. Your “preferred” name is given a preliminary clearance check. It takes only a few minutes to determine if the name is “available”.

Regardless of structure type, it is not necessary for a business to file an Assumed Name where the only form of business done is the sale of goods by sample, traveling agents, or mail.

A Certificate of Assumed Business Name is available from the Durham Office of the Register of Deeds at
Phone 📞 (919) 560-0480 Webpage: www.co.durham.nc.us/rgds

Hint: 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.

Complete both originals of the form legibly and keep a copy for yourself. The Recorder's clerk will endorse the copy and return it to you for your files.

The Certificate of Assumed Business Name is not a license and DOES NOT provide copyright protection. (See the section “Copyrights, Trade Marks, and Patents”)

Certificate of Assumed Business Name (CORPORATIONS)

Businesses registered with the State of North Carolina through the Secretary of State but wishing to operate under a different name must file for a Certificate of Assumed Business Name. For example, if your business is incorporated as Acme Towel Company, Inc., but you want to do business under the “assumed” name of Acme Towels; you must file for this certificate. The certificate costs \$9 and must be notarized.

Office of the Register of Deeds (Durham)
Assumed Name Certificate
200 E. Main Street
Durham, NC 27701
Phone: (919) 560-0480

COPYRIGHT, TRADEMARKS & PATENTS

How do I get a copyright, trademark, or patent?

A copyright, trademark, or patent is registered with the Federal Government. You may receive more information on copyrights, trademarks, and patents by calling the United States Patent and Trademark Office at ☎ **1-800-786-9199**, or visit their website at www.uspto.gov.

- A **copyright** refers to the protection of literary works, music, or other intellectual property.

Copyright Office
Library of Congress
Washington, DC 20559
Phone: (202) 707-3000

The Copyright Office of the Library of Congress registers Copyrights. Information on copyrights and application forms may be requested from the above address.

- A **trademark** is a name, symbol, logo or other device that identifies a product or service.

Secretary of State
Corporations Division
Trademark Division
PO Box 29622
Raleigh, NC 27626-0622
Phone: (919) 807-2162

- Trademark Registration (Federal): Trademarks are administered by the Commissioner of Patents and Trademarks to the individual companies who distinguish a product by name and/or symbol in the United States. They can be registered for a period of 20 years and can be renewed.
 - Trademark Registration (State): Trademarks can also be registered by the Secretary of State and are effective for a term of 10 years, and can be renewed. Information on trademark registration and application forms is available from the North Carolina Department of Commerce at (919) 733-4151
- A **patent** is granted by the government to inventors to protect their ideas for a certain period of time.

Commissioner of Patents and Trademarks
Washington, DC 20231
Phone: (703) 308-4357
Webpage: www.uspto.gov

A booklet concerning general information on patents is available from:

D.H. Hill Library
Documents Department Carolina State University
Phone: (919) 733-3280

A publication entitled *Attorneys and Agents Registered to Practice*, by the U.S. Patent Office is available at most public libraries, or it can be ordered from:

Superintendent of Documents
Government Printing Office
Washington, DC 20401
Phone: (202) 512-1800

United States Department of Commerce
Patent and Trademark Office
Washington, DC 20231
Phone: (703) 308-4357 or 1(800) 786-9199

GETTING INFORMATION

Durham Public Library (Main Branch)
300 North Roxboro Street
Durham, NC 27701
Phone: (919) 560-0100

At the reference desk on the second floor of the Main Library you will find both print and online resources to assist you in the process of starting a business. Reference librarians will be happy to assist you in your research and can offer both reference and circulating books and online databases which you can use at the Library or access at your home computer.

NC Central University Library
James E. Shepherd Memorial Library
1801 Fayetteville Street
Durham, NC 27707
Phone: (919) 560-6475
Webpage: www.nccu.edu/shepardlibrary

Duke University
Fuqua School of Business
1 Powerview Drive
Durham, NC 27708
Phone: (919) 660-7700
Webpage: www.fuqua.duke.edu

MINORITY BUSINESS SERVICES

Carolinas Minority Supplier Development Councils, Inc. (CMSDC)

10400 Mallard Creek Road, suite 206

Charlotte, NC 28262

Phone: (704) 549-1000

Fax: (704) 549-1616

Email: rhamilton@carolinasmcdc.org

Webpage: www.carolinasmcdc.org

CMSDC is a non-profit corporation chartered to enhance business opportunities for minority owned companies by providing support through developing mutually beneficial networking opportunities with corporate members and promoting minority business development.

Durham Business and Professional Chain

908 Fayetteville Street

Suite 202

Durham, NC 27701

Phone: (919) 683-1047

The Durham Business and Professional Chain were formed in 1938 as a membership organization. The mission of the Chain is: "to encourage and promote the individual and collective success of African-American businesses and professionals in Durham through networking opportunities, community awareness, communication, education, professional development, and by monitoring and influencing community trends and policies that impact on businesses and professionals, and economic development in this community." The Chain carries out its mission through seminars, workshops, business owner mentors, a small business resource center, and membership committees.

City of Durham

The Department of Equal Opportunity/Equity Assurance

302 E. Pettigrew St.

Dibrell Bldg. Suite C180

Durham, NC 27701

Phone: (919) 560-4180

www.durham.nc.gov/departments/equal

The Department of Equal Opportunity/Equity Assurance assists the City of Durham with the creation of a business environment where firms desiring to do business with the City can do so in an inclusive atmosphere and services to internal and external customers are accessible and delivered in an equitable manner. The Department of Equal Opportunity/Equity Assurance (EO/EA) is responsible for the implementation of the City's Equal Business Opportunity Program (EBOP). Responsibilities include implementation of race and gender neutral measures to facilitate the participation of Small Disadvantaged Business Enterprises (SDBE's)

in City contracting activity, SDBE recruitment, certification, and maintenance of SDBE data bank, business development, City project compliance, monitoring, and reporting. In addition, the department supports the Equal Business Opportunity Program (EBOP) Advisory Committee and coordinates their activities. In addition, EO/EA supports and assists the Mayor's Committee for Person's with Disabilities in the conduct of their activities.

***Duke University
Fuqua School of Business
Minority Business Consulting Program (MBCP)***

1 Towerview Drive
Durham, NC 27708-0120
Phone: (919) 660-7741

william.sax@duke.edu

Webpage: www.fuqua.duke.edu

Type *sc* in the Shortcuts box at the top right of the web page. The consulting programs are listed on the right side of the daytime MBA page.

The Minority Business Consulting Program utilizes Fuqua MBA students and faculty, offering one-on-one business counseling and assistance to minority-owned firms. The students will work in teams of five or six students per client. Emphasis is on enhancing revenues, improving operations, marketing, H.R., etc. for existing small businesses. Ideal candidates are businesses, which have been in operation for over a year, and have at least a few employees.

The Consulting Program also helps non minority businesses. The both programs receive applications during the summer up to the end of August. The consulting engagement runs from early October to the end of April. The program has been providing this service to the community for over 20 years.

NC Institute of Minority Economic Development

114 West Parish Street
Durham, NC 27701

Phone: (919) 956-8889

Email: info@ncimed.com

Webpage: www.ncimed.com

The NC Institute of Minority Economic Development was established as a center of research, policy development, and technical support to provide data on low-wealth and minority populations in North Carolina and strengthen their contributions to the state. The Institute offers the following services:

- Long-term technical and managerial assistance for emerging minority and women-owned firms with significant potential for job creation in a growth industry
- Short-term technical and managerial assistance for small enterprise
- Assistance in identifying public and private sector marketing opportunities
- Help in creating educational tools and training programs for minority and women-owned businesses
- Assistance in developing partnerships within the private sector (matchmaking)
- Development of economic development strategies for low-resource communities

***NC Minority Support Center
Minority Community Development Credit Union***

123 West Main Street, Mezzanine Floor
Durham, NC 27701

Phone: (919) 530-1683

Fax: (919) 530-1684

Webpage: www.ncmsc.org

NC Minority Support Center is a community-based credit union. It is designed to simulate economic growth in depressed areas through business and consumer loans at reasonable rates of interest.

BUSINESS LOCATION INFORMATION

To determine your correct address, or whether your property is located in a flood plain:

City of Durham
Public Works
101 City Hall Plaza
Durham, NC 27701
Phone: (919) 560-4326

To determine whether your property is located within the city limits or whether it will be annexed in the near future:

City of Durham
Treasury Division
314 N. Mangum
Durham, NC 27701
Phone: (919) 560-4511

Contact the Planning Department to determine whether your location is correctly zoned for a Business, for Census information about land, for types of signs that are permitted and to change a street name or to close a street. Home Occupation Permits can also be obtained from the Planning Department.

Durham City/County Planning
101 City Hall Plaza
Durham, NC 27701
Phone: (919) 560-4137

UTILITIES

➤ **Electricity:**

Duke Power
Serves most of Durham County.
Phone: 1 (800) 653-5307 or (919) 382-3200 (Business and Industry Customer Service)
Webpage: www.dukepower.com/forbusiness/

Progress Energy
(919) 546-6111



➤ **Telephone service:**

Verizon
Phone: 1 (800) 483-5300 (Business Services)

➤ **Natural Gas:**

PSNC Energy
Phone: (919) 682-5661
Customer Service: 1 (877) 776-2427

➤ **Water and Sewer**

City of Durham
Water/Sewer Hookup/Account Information

(919) 560-1200 (Durham One-Call)
OR
(919) 560-4411

LICENSES, PERMITS, AND REGISTRATIONS

LICENSES

Does the City of Durham have a business license that applies to all businesses?

Yes. The City of Durham does require a general business license. A Durham business privilege license must be purchased annually and is issued for a one year period that begins July 1 and ends June 30th of the following year. Each new business should purchase a license and have it in hand on the first day that they do business. A business privilege license must be renewed no later than July 1 of each year

To register your business contact:

Business Licenses
Department of Finance
(919) 560-4700 x 281

http://www.durhamnc.gov/departments/finance/business_license.cfm

You must also file a **Certificate of Assumed Name** with the Register of Deeds Office in the county or counties where you will do business. Business owners should contact the *Durham City/County Tax Collectors Office* at (919) 560-4455

STATE PERMITS AND LICENSES

The State of North Carolina regulates certain businesses. In general, businesses regulated by licensing or permitting requirements are involved in areas relating to public health or safety – such as engineering, architecture, health professions, environmental hazards, and building codes.

To find out if the business you intend to start is subject to licensing by the State of North Carolina contact them at ☎ (919) 715-2864 or at the center's web page <http://www.secretary.state.nc.us/blio/licensereq.asp>

Services provided by the Secretary of State include individualized assistance from counselors and customized information packets, along with a resource center.

FEDERAL PERMITS AND LICENSES

Most new small businesses probably will not require any federal license or permit to operate unless they are engaged in certain trades, such as preparing meat products, selling alcohol, and rendering investment advice.

To find out if your business requires federal permits and licenses, visit www.irs.gov.

Privilege License

If you operate a business inside the City limits of Durham without a business license, you may be breaking the law. Most businesses are required to purchase a business license through the City of Durham Collections Division (Business Privilege Licenses). The license process is granted by the North Carolina General Statute GS160A-211 and the City of Durham License Ordinance (9167). The City of Durham Collection Division is responsible for administering the license process and is working with new and established businesses to assure compliance with the law. They also issue vending permits in the downtown area.

All business licenses must be posted. As part of the requirement, licenses should be posted within view of a public access area. It is the responsibility of the business owner to comply with these requirements:

***City of Durham
Collections Division
Business Privilege Licenses***
101 City Hall Plaza
Durham, NC 27701
(919) 560-4700

Most businesses are required to purchase a business license through the Durham Tax Administration Office:

***County of Durham Tax Collections
Business Privilege License***
County of Durham Administrative Complex, Ground Level
200 East Main Street
P.O. Box 1107
Durham, NC 27702
Phone: (919) 560-0300

If you are not sure if your business requires a license or need assistance with procedures, you should contact:

***Collections Division
Durham County License Department***
Phone: (919) 560-0328

New Business Applications:

All business owners should provide the following information when applying for a business license:

- Business Name
- Business Owner's Name
- Business Location
- Business Mailing Address
- Business Phone Number
- Fee Payment for the license upon issuance of license
- Home Occupation permit if you are operating a business from your home

***City of Durham
Treasury Division
Finance Department***

101 City Hall Plaza
Durham, NC 27701
Phone: (919) 560-4511 or (919) 560-4700 for Business Licensing

Call the above office to determine whether you need a permit to sell merchandise on the street and obtain a business privilege license.

To obtain a soil perk test (Environmental Division), or a permit to sell food:

Durham County Health Department
414 East Main Street
Durham, NC 27701
Phone: (919) 560-7600

To obtain Home Occupation Permit(s):

Durham City/County Planning
101 City Hall Plaza
Durham, NC 27701
Phone: (919) 560-4137

To obtain a building permit or to determine whether you need a building permit:

Durham City /County Inspections Department
101 City Hall Plaza
Durham, NC 27701
Phone: (919) 560-4145

To obtain a contractor's license:

North Carolina Licensing Board for General Contracts
P.O. Box 17187
Raleigh, NC 27619
Phone: (919) 571-4183

***North Carolina Department of Revenue
License and Excise Tax Division***
P.O. Box 25000
Raleigh, NC 27640
Phone: (919) 733-3673

Licenses from the state are issued annually and should be obtained before the start of your business activity. The license can be obtained either at the state or local level.

The following is a list of specific professional licensing organizations. If you do not find your profession on this list, please contact the Professional Licensing Agency or other state licensing organizations within the list below or call the North Carolina State Information Center.

Accountancy, Board of Public
Alcoholic Beverage Commission
Animal Health, Board of
Architecture Registration Board
Attorney General, North Carolina
Auctioneers Commission
Barber Board
 Barber and Shop Licenses
Board of Health, State
Boiler Pressure Vessel Safety Division
Boxing Commission
Bureau of Safety Education & Training
Charity Gaming (Bingo)
Civil Rights Commission
Commerce, Department of
Commercial Drivers License
 BMV, Motor Carriers Division,
Commodity Warehouse Licensing
Cosmetology Board
 Cosmetologist and Salon Licenses
Deferred Compensation Board
Disability, Aging and Rehabilitation
Home Care License
Engineers Board and Land Surveyors Board
Environmental Management
North Carolina Department of
 Family and Children, Division of
Child Care Center Licenses

Fire Marshall, State
Funeral Service and Cemetery Board
Gaming Commission (River Boats only)
Grain Buyers & Warehousing
Health Profession Bureau
NCOSHA
Labor, Department of
Law Examiners, Board of
Motor Vehicles, Bureau of
New Used and Salvage
Nursery Dealers
Department of Natural Resources,
Etymology & Plant Pathology
Plumbing Commission
Pesticide and Fertilizer Applicators
Port Commission, State
Private Detectives and Security Guards
Real Estate Commission and Real Estate
Appraisers & Certification Board
Secretary of State
 Uniform Commercial Code Division
 Securities Division
Transportation, Department of
Utility Regulatory Commission
Veterans Affairs, Department of
Veterinarian, Office of the State
Workers' Compensation

In addition, the North Carolina Government Portal has extensive information on different types of permits. Visit them at www.ncgov.com

SPECIFIC INDUSTRIES

CHILDCARE

How Do I Get Licensed?

Determine the kind of child care program you want to offer. This is important because the application/forms vary based on size and type of program.

- Family Child Care Home: If you want to provide care in your home for a maximum of five preschool children, or up to eight children if at least three are school-aged, then you need to follow the Family Child Care Home application process
- Child Care Center: If you want to provide care for more than five preschool children, then you need to follow the Child Care Centers application process. The number of children you can care for is based upon indoor and outdoor square footage, completed building fire and sanitation inspections and any local zoning ordinances

Family Child Care Home Application Process:

1. Contact the Division of Child Development and request an order form for a Family Child Care Home Application Packet. You may reach the Division at 800.859.0829 (in-state calls only) or (919) 662-4527. The cost for the Application Packet is \$5.00. The packet contains a description of the state requirements for Family Child Care Homes in North Carolina. Check with your county or city governments to find out if there are additional local standards.
2. When you receive your Application Packet, read the information carefully to decide whether you can meet the requirements. If you have questions after reading the materials, contact the child care consultant in your area. The consultant's name and address is included in the registration packet.
3. Complete the application form and checklist and mail both to your consultant. Your consultant will usually contact you within two weeks of receiving your application to arrange a time to visit your home and complete the application process.
4. The Application Packet also explains the steps to complete the required Criminal Records Background Check. The operator of the Family Child Care Home, as well as any employees, must complete the Criminal Record Background Check. New Family Child Care Home providers must ensure that all household members over the age of 15 who are present while children are in care also complete a Criminal Record Background Check.

Child Care Center Application Process:

1. Contact the Division of Child Development and request the Basic Information for Potential Providers booklet. You can call our toll-free number 800.859.0829 (in-state calls only) or (919) 662-4527. The booklet, available free of charge, describes the state requirements for operating a Child Care Center in North Carolina. Check with your county or city governments to find out if there are additional local standards.

2. A registration form to attend a Prelicensing Workshop is included with the Basic Information for Potential Providers booklet. Attendance at a Prelicensing Workshop is not required but is highly recommended for anyone interested in opening a Child Care Center. Workshop attendees will be given priority in scheduling prelicensing visits with a licensing consultant. The workshop leader will discuss topics such as:

- Issues to consider in selecting both a site and a building for a Child Care Center
- The role of building, fire, and sanitation inspectors, as well as the child care consultants
- Caregiving requirements for young children

The cost of the one day workshop is \$25.00 for one person. You will receive a copy of the Child Care Handbook, which describes North Carolina licensing requirements and includes resource materials. The cost for a second person is \$10.00 if the handbook is shared during the workshop.

3. After attending the Prelicensing Workshop, you will receive the name and phone number of the child care consultant in your area. Your consultant will schedule several prelicensing visits with you to talk about the specific licensing requirements for your center and to assist you in completing the application forms.

4. Once it is determined that all applicable requirements have been met, the license will be issued.

Who's Regulated by the Division of Child Development?

If you are caring for more than two children who aren't related to you for more than four hours a day, you might need to be licensed. If you do not meet any of the exemption scenarios provided below, then you need to apply for a license. The exemptions are:

- Recreational programs operated for less than four consecutive months in a year
- Specialized activities or instruction such as athletics, dance, art, music lessons, horseback riding, gymnastics, or organized clubs for children, such as Boy Scouts, Girl Scouts, 4-H groups, or boys and girls clubs
- Drop-in or short-term care provided while parents participate in activities that are not employment related and where the parents are on the premises or otherwise easily accessible, such as drop-in or short-term care provided in health spas, bowling alleys, shopping malls, resort hotels, or churches
- Public Schools
- Nonpublic schools that are accredited by the Southern Association of Colleges and Schools and that operate a child care facility for less than six and one-half hours per day
- Vacation Bible Schools
- Centers and Homes located on federal property over which the federal government has control (military based and the Cherokee Indian reservation)
- Cooperative arrangements among parents to provide care for their own children as a convenience rather than for employment
- Any child care program or arrangement consisting of two or more separate components, each of which operates for four hours or less per day with different children attending each component

I would like to open a Summer Day Camp. Do I have to be licensed?

The law exempts seasonal recreational programs from being licensed as long as your program operates for less than four consecutive months. However, if you want to receive payment through the Subsidized Child Care Program, then you will need to be licensed. Application packets are generally available in February. Contact the Division at (800) 859-0829 and ask to speak to a customer service representative.

I have all of my permits. What's next?

Call the Inspections Department and the building inspector who has your area of town will be identified. You must schedule the inspection with the inspector assigned.

Be aware that the Fire Prevention Officer (City) or the Fire Marshall (County) and the County Health Department must also inspect the facility for licensing. You must schedule these required inspections with the individuals involved.

Be sure to have your licensing package available for all of the required inspections.

For more information on starting Family Child Care Home or a Child Care Center, contact the Child Care Licensing Agency ☎ (919) 662-4499 or (800) 859-0829, or visit the website <http://ncchildcare.dhhs.state.nc.us>

Some programs are not required to be licensed, including center-based programs operated by churches and programs that operate fewer than four hours a day or seasonally, such as part-day preschools, out-of-school time programs and camps. State laws and regulations are subject to change.

If you have any questions, call the Child Care Services Association at (919) 403-6950 or on the web at <http://www.childcareservices.org/>. Also, contact the North Carolina Division of Child Development at (800) 859-0829 or on the web at www.ncchildcare.net. For more on state requirements and licensing standards for day care centers, go to www.daycare.com/northcarolina

For information on licensing requirements, please visit the Natural Resource Center for Health and Safety in Child Care at <http://nrc.uchsc.edu/STATES/NC/northcarolina.htm>

WHOLESALE FOOD MANUFACTURERS AND DISTRIBUTORS

North Carolina Food, Drug, and Cosmetic Act

The Food, Drug, and Cosmetic Act is the law that provides the framework used to uniformly administer programs designed to assure consumers in North Carolina that foods, drugs, devices, and cosmetics are safe, wholesome, unadulterated, properly labeled, registered, manufactured, stored, and distributed in a manner that ensures their safety and efficacy to consumers and the environment. Foods should be pure and wholesome, safe to eat, and produced under sanitary conditions. Drugs and devices should be safe and effective for their intended uses. Cosmetics must be safe and manufactured from approved ingredients. All food, drug, and cosmetic labels, labeling, and packaging must be truthful, informative, and not deceptive.

Food Manufacturers, Wholesalers, and Retailers

The Food & Drug Protection Division is responsible for the inspection of food manufacturing facilities, wholesale food operations, and retail food outlets including seafood markets. The facilities are inspected utilizing the North Carolina Food, Drug and Cosmetic Act and adopted regulations. Operators of facilities found to be in violation of the Act are subject to civil and/or criminal penalties. Additionally, products that are found adulterated or suspected of being adulterated may be placed under State embargo. If during the course of an inspection it is determined through samples or visual observations that adulterated products have been distributed, a public health advisement may be issued by the Department to warn the public of the risk associated with consumption/use of these products.

Inspections

The Food Branch of the Food and Drug Protection Division protects the health, welfare and economic interests of the state's consumers of foods. This is accomplished through a program of inspection which ensures such products are wholesome and properly labeled. The Division also provides assurance of the quality of automotive antifreezes sold in North Carolina.

Food Regulatory Specialists conduct routine unannounced inspections of food manufacturers, warehouses and distributors to ensure that human foods are safe, wholesome, produced under sanitary conditions, properly labeled, stored, distributed and held under sanitary conditions. Specialists ensure that the Division laws and regulations are adhered to and that products are safe for consumption and use. Assistance is also given to the citizens of this state in establishing new businesses and expanding those presently operating to ensure conformity with governing laws and regulations. Samples are routinely collected for laboratory analysis during inspections and investigations conducted when the Department receives a consumer complaint.

To obtain a Wholesale Merchant's Certificate of Sale, contact the North Carolina Department of Revenue, Sales and Use Division at **(919) 733-2151**

For a detailed information packet, contact the North Carolina Department of Agriculture and Consumer Services ☎ **(919) 733-7366**.
Website: <http://www.ncagr.com>

ALCOHOLIC BEVERAGE REQUIREMENTS

What if I want to obtain a liquor license?

If you are engaged in the business of selling beer & wine, you must first obtain a permit from the Alcoholic Beverage Commission (ABC). You will need to contact the Alcoholic Beverage Commission regarding the availability of licenses and processing procedures. In general, any person or business serving, selling, or manufacturing alcoholic beverages must have a permit or a license, which are issued by the Commission.

Applying for an ABC permit

It must be certified that you:

1. Be at least 21 years old, unless the person is a manager of a business selling only malt beverages and unfortified wine, in which case the person shall be at least 19 years old;
2. Be a resident of North Carolina unless:
 - a. He/she is an officer, director or stockholder of a corporate applicant or permittee and is not a manager or otherwise responsible for the day-to-day operation of the business; or
 - b. He/she has an executed power of attorney designating a qualified resident of this State to serve as attorney-in-fact for the purposes of receiving service of process and managing the business for which permits are sought.
3. Not have been convicted of a felony within three years, and, if convicted of a felony before then, shall have had his citizenship restored;
4. Not have been convicted of an alcoholic beverage offense within two years;
5. Not have been convicted of a misdemeanor controlled substance offense within two years;
6. Not have had an alcoholic beverage permit revoked within three years; and
7. Not have, whether as an individual or as an officer, director, shareholder or manager of a corporate permittee, an unsatisfied outstanding final judgment that was entered against him in an action under Article 1A of Chapter 18B

Getting an ABC permit issued for your business

Each of the following persons associated with that business must qualify under subsection:

1. The owner of a sole proprietorship;
2. Each member of a firm, association or general partnership;
 - a. Each general partner in a limited partnership;
 - b. Each manager and any member with a twenty-five percent (25%) or greater interest in a limited liability company;
3. Each officer, director and owner of twenty-five percent (25%) or more of the stock of a corporation except that the requirement of subdivision No.(1) above, does not apply to such an officer, director, or stockholder unless he is a manager or is otherwise responsible for the day-to-day operation of the business;
4. The manager of an establishment operated by a corporation other than an establishment with only off-premises malt beverage, off-premises unfortified wine, or off-premises fortified wine permits;
5. Any manager who has been empowered as attorney- in-fact for a nonresident individual or partnership.

Retail applicants must supply the following documents:

- A completed, signed and notarized application.
- The correct fees in the form of a certified check, cashier's check, or money order, made payable to the North Carolina ABC Commission. All fees are deposited with the State Treasurer and no provisions are made for refunds.
- Articles of Incorporation must be submitted if a corporate applicant. Articles of Organization must be submitted if a Limited Liability Company (LLC). Management Agreement or Operating Agreement must be submitted if Manager-Managed.
- All applicants must submit a deed, lease, or rental agreement showing the applicant is the lawful owner or possessor of the premise(s). The document must include the address of the location or a property description and the commencement date.
- Each person that is required to complete an ABC Retail Permit Application must submit two finger print cards at www.ncabc.com/fingerprint with the application.

The following *additional* documents are required for **restaurants and hotels applying for fortified wine, brown bagging restaurant and/or mixed beverages:**

- A copy of the menu.
- Price list of common or popular mixed beverages.
- Photographs showing the following:
 1. The front exterior of the premises.
 2. All the dining areas, including patios and outdoor areas, where alcoholic beverages may be sold or consumed.
 3. The bars, counters and mixing stations.
 4. The storage area(s) for alcoholic beverages.
 5. The entire kitchen to include all equipment.

In addition to the documents mentioned above, the following additional documents are required for **private clubs:**

- A written policy on granting full and limited memberships.
- A copy of the membership application form.
- A copy of the membership card or certificate.
- A written policy on the use of facilities by guests.
- The charter, constitution and by-laws, if any.

The following special requirements apply for all applicants requesting a **temporary permit:**

- All applicants must submit a completed Local Government Opinion form. This form is submitted to a designated recipient for county or town/city where your business is located. The local governing body has the right to express their opinion as to whether or not the applicant or location is suitable to hold an ABC permit within their jurisdiction. Contact their office in order to obtain the appropriate official to complete the form.
- All applicants must submit an Inspection/Zoning Compliance form, completed by the appropriate officials. Contact your local county court house or city hall to determine the appropriate officials to complete the form.

Duration

Once issued, ABC permits shall be valid for the following periods, unless earlier surrendered, suspended or revoked:

1. On-premises and off-premises malt beverage, unfortified wine, and fortified wine permits; and culinary permits shall remain valid indefinitely;
2. Limited special occasion permits shall be valid for 48 hours before and after the occasion for which the permit was issued;
3. One-time permits issued by the Commission are valid for the period stated on the permit;
4. Temporary permits issued by the Commission shall be valid for 90 days; and
5. All other ABC permits shall be valid for one year, from May 1 to April 30.

Renewal. -- Application for renewable permits shall be on a form provided by the Commission. An application for renewal shall be accompanied by an application fee of twenty-five percent (25%) of the original application fee set in G.S. 18B- 902, except that the renewal application fee for each mixed beverages permit and each guest room cabinet permit shall be seven hundred fifty dollars (\$750.00). A renewal fee shall not be refundable.

Change in Ownership. -- All permits for an establishment shall automatically expire and shall be surrendered to the Commission if:

1. Ownership of the establishment changes; or
2. There is a change in the membership of the firm, association or partnership owning the establishment, involving the acquisition of a twenty-five percent (25%) or greater share in the firm, association or partnership by someone who did not previously own a twenty-five percent (25%) or greater share; or
3. Twenty-five percent (25%) or more of the stock of the corporate permittee owning the establishment is acquired by someone who did not previously own twenty-five percent (25%) or more of the stock.
- 4.

Transfer. -- An ABC permit may not be transferred from one person to another or from one location to another.

Name Change. -- The Commission may issue new permits to a permittee upon application and payment of a fee of ten dollars (\$ 10.00) for each location when the permittee's name (due to marriage/divorce) or name of the business is changed.

Miscellaneous

- Articles of Incorporation must be submitted for each valid North Carolina corporation. A Certificate of Authority to do Business in North Carolina must be submitted for an out-of-state corporation. Articles of Organization must be submitted for each valid North Carolina Limited Liability Company. If the LLC is manager-managed, a copy of the Operating Agreement must be submitted. Out-of-state LLC's must submit a Certificate of Authority to do Business in North Carolina.
- When a malt beverage or wine permit is issued, the county and city (if business is located within the city limits) requires that a license be issued. Contact the County Courthouse (Tax Collector Division) and/or the Local City Hall office to obtain this information. Also contact the Alcohol, Tobacco and Firearms at 1 (800) 937-8864 to obtain information concerning the Federal Special Tax Stamp.

- Before issuing a permit, the Commission must be satisfied that the applicant is a suitable person to hold the permit and that the location is suitable as well. To be a suitable place, the establishment shall comply with all applicable building and fire codes. Factors the Commission considers in determining whether the applicant and the location are suitable are:
 - The reputation, character, and criminal record of the applicant
 - The number of places already holding ABC permits within the neighborhood
 - Parking facilities and traffic conditions in the neighborhood
 - Kinds of businesses already in the neighborhood
 - Whether the establishment is located within 50 feet of a church or public school or church school
 - Zoning laws
 - The recommendations of the local governing body
 - Any other evidence that would tend to show whether the applicant would comply with the ABC laws and whether operation of his business at that location would be detrimental to the neighborhood
- Applicants must submit a copy of the lease or rental agreement if they do not own the property at which the proposed licensed premises is located. If the applicant owns the property, they must submit proof of ownership.

After obtaining ABC permit, you must apply for a beer & wine business privilege license from the Business License Unit, located on the ground floor of City Hall in downtown Durham, for more information go to: <http://www.ci.durham.nc.us> , or call the Department of Revenue: (919) 733-3641

For questions about obtaining a liquor permit, contact the North Carolina Alcoholic Beverage Control Commission (ABCC) ☎ (919) 779-0700.
Website: <http://www.ncabc.com>

FOOD SERVICE ESTABLISHMENTS

Several types of businesses, including all those engaged in food preparation and handling, are required to obtain a food establishment permit and to have semi-annual (typically four per year) inspections of their facilities in order to assure their safe and sanitary operations within Durham County. Food establishment permits and inspection of facilities for retail food sales operations are handled by the Durham City-Durham County Department of Health. Permits are issued for fixed base restaurants, temporary establishments, mobile establishments, food markets, temporary farmer's food markets, vending machines, ice cream trucks, etc. All facilities are required to meet the code of the North Carolina State Department of Health, as well as all fire, building codes, and zoning.

- A **Food Service Establishment** is defined as a facility that prepares food on site.
- A **Food Market** is defined as a facility that sells prepackaged food products only.
- A **Mobile Food Unit** is defined as a vehicle-mounted food service establishment to be moved.

Things You Should Consider When Opening a Restaurant:

- You will need to draw a set of plans to a minimum scale of ¼ inches, including a site plan, menu, equipment layout and schedule, finish schedule for all floors, walls and ceilings, plumbing and electrical diagrams, and hot water heater specifications and cut sheets on the dishwashing machine. Submit this to the Environment Health Division for approval prior to obtaining a building permit. A plan submittal guide is available from the Durham County Health Department, Environmental Division.
- Likely sites for your establishment should be chosen where public water/sewer is available.
- All equipment that you purchase/use must be of commercial quality – no domestic equipment.
- Separate sinks will be required for washing utensils, vegetables, raw meat, dishwashing, etc.
- Any establishment seating customers must have at least two public toilets.
- A permit to operate is issued to the business owner once construction requirements are met.
- If you purchase an existing establishment, permits are NOT transferable.
- You will need to submit a new restaurant data sheet, offered at the Health Department.

Hint: www.allfoodbusiness.com has great resources for those who want to learn more about starting a food establishment.

For more information on the zoning ordinances contact the Durham City/County Planning Department at ☎(919) 560-4137

Getting Started

There are several ways to get started in the restaurant business:

1. Buy out a restaurant that is in financial trouble and has filed for Chapter 11 bankruptcy
2. Purchase an existing restaurant's lease from the landlord
3. Lease an existing structure and make renovations
4. Build a restaurant from the ground up

Buying out a restaurant that has filed for Chapter 11 bankruptcy is usually the least expensive way to enter the restaurant business, but this has several disadvantages. There is probably a reason that the restaurant has been financially unsuccessful, such as bad management or bad location. The restaurant

may have a poor reputation in the area. Therefore, before buying out a bankrupt restaurant, one should investigate the circumstances of the restaurant's bankruptcy.

Purchasing an existing restaurant's lease is another way to get started in the restaurant business. Many restaurant owners want to sell their restaurants for any number of reasons, including retirement or they are tired of the restaurant business. In such a case, the buyer would probably have to pay the "good will" that the previous owner earned as a result of their development of the restaurant's business. The new restaurant owner would have the benefit of having an already established customer base.

Another way to start in the restaurant business is to lease an empty space. This method gives the potential restaurant owner wide latitude in designing and developing a restaurant as his or her own "creation." This method requires substantial financial investment including hiring an architect, contractor, plumber, as well as purchasing equipment, making renovations, etc. Goodwill will also have to slowly be developed. The length of the term of the lease is an important consideration. A restaurant owner may face serious problems when, after his or her lease expires, the landlord decides to dramatically increase the rent. Moreover, the longer the lease, the easier it is to obtain a business loan.

Perhaps the most expensive way to get started in the restaurant business is to buy land and build a restaurant "from the ground up." Depending on the size, location and concept of the restaurant, this method could be extremely expensive, with costs such as purchasing land and constructing a building.

Financing

The best method of financing a start up a restaurant is probably with one's own money because this is the quickest form of capital to acquire, there is no interest to be paid back and one does not have to surrender equity in the business. But opening a restaurant may be beyond one's immediate cash reserves, so often one must look to other sources of financing:

1. Loans from relatives and friends
2. Borrowing from banks
3. Obtaining a loan from the Small Business Administration www.sba.gov/nc
4. Obtaining a loan from a financing company
5. Using suppliers as loan resources
6. Using your credit cards
7. Selling equity
8. Obtaining venture capital

Note: See the "Financial Services" section

Selecting a Market and Location

Selecting a market and location for your restaurant depends a great deal on the type of restaurant and the menu you'll be offering. Zoning laws and the ability to sell alcoholic beverages in a particular area are also often important factors in selecting a location for your restaurant.

A potential restaurant owner should conduct "market research" to determine whether a particular type of restaurant will be successful in a certain area. Market research may include establishing product differentiation and studying the population within the area to determine its potential spending characteristics. A good starting point may be the Greater Durham Chamber of Commerce or the Office of Economic and Workforce Development, which encourage new businesses in their communities.

Location is a key to creating the volume needed to run a successful restaurant. Make sure that your restaurant is in an area where you can target the breakfast, lunch and dinner crowds, since these are probably the periods where you'll encounter your highest seat turnover rate. One might choose a location that is in close proximity to a shopping area or downtown, where there is a lot of foot traffic, or one might choose a location where a lot of commercial office space development is taking place.

Equipment

Perhaps the biggest expense a potential restaurant owner will incur during start up is equipment. Consultants or food service equipment dealers are often good sources to tap for finding out what you need. Typically, equipment needed to open a restaurant include a service kitchen (oven, microwave, heat lamps, prep tables, meat grinders, etc), ventilation equipment, dishwasher, refrigerators, bar equipment and dining area equipment (tables, chairs, spoons, glasses) and cash registers.

One option a potential restaurant owner may undertake is to lease equipment instead of purchasing it. The advantage of leasing is that your initial cash outlay can be significantly less than when you buy equipment on an installment contract. The disadvantage, if you have a legitimate tax-deductible lease, is that you do not acquire equity in your equipment.

Inventory

Purchasing food and beverage inventories is an area that must be managed well. Improper purchasing and inventory control practices result in food and beverage spoilage which ultimately will cut into your profit margin to such an extent that your restaurant can fail. You should adopt good purchasing procedures along with a system that will accurately control your inventory from the point you receive it all the way through preparation. This will allow you to limit waste as well as plan your needs so that you won't develop an inventory shortage.

There are several kinds of suppliers that you will come into contact with. Wholesale grocers are merchants who sell all kinds of dry goods. Fruits and vegetables will usually be ordered through a fresh produce supplier. Purchasing inventory for your bar can be done only through companies that have had their wholesaling privileges granted by the ABC. You can purchase non-alcoholic beverages through any distributor dealing in them, but liquor, beer and wine has to be bought through an approved distilled spirits wholesaler.

Legal Requirements

A restaurant, like all businesses, may be a 1) sole proprietorship, 2) partnership, 3) limited partnership or 4) corporation.

Vending Machines

Vending Machines must be licensed if they dispense potentially hazardous or perishable food products. If a vending machine dispenses milk or dairy products, sandwiches, canned soups, etc., it requires a permit. Machines that dispense prepackaged, non-perishable food products do not require a permit.

Health Department Procedure

- Plans for the food service establishment should be submitted. A blueprint is recommended containing dimensions, equipment locations, and room finish schedule. A plan submittal guide is available from the environmental Health Division upon request.
- A plan review is conducted by the Health Department. The review will specify any changes required or improvements necessary and will be mailed to the party submitting the plans.
- An application is submitted and the fee is due prior to the final inspection.
- The Health Department, as well as the building inspector and the fire inspector perform an opening inspection. The Health Department must be contacted at least 48 hours in advance.
- The permit is mailed to the applicant upon approval by Health Department inspectors. The permit should be received within 7-10 days after inspection. The restaurant may still open as scheduled.

For more information on permits needed for food-related businesses, contact the Durham City/County Inspections Department at ☎ (919) 560-4145

AMUSEMENT LOCATION LICENSE AND AMUSEMENT DISTRIBUTOR LICENSE (CITY)

Any business which involves (or has on the premises) game machines (i.e. video games and/or arcade amusements) must obtain an Amusement Location License for each location in which these machines are placed. Licenses for game machines cost \$50 per location. Each machine at the location must be issued a sticker at an additional cost of \$5 per machine. Application for the license is made at the Civil City Accounting Office. Upon successful inspection by the Police Department, the license will be presented to the applicant. Licenses must be renewed annually (twelve months from the date of the issuance). The Police Department will make at least one inspection annually. Any person owning gaming machines for public use must also purchase an Amusement Distributor License. The license costs \$50 and must be renewed on January 1st of each year.

Note: An Amusement Distributors License must be issued prior to an Amusement Location License.

Both the Amusement Location License and the Amusement Distributors License are available from the Business License Office of Durham at ☎ (919) 560-4700

MASSAGE THERAPY PRACTICES AND OTHER MASSAGE ESTABLISHMENT PERMITS (CITY)

To engage in the operation of a massage establishment, or practice as a masseuse/masseur, you must read through the following permit requirements to see if a city permit will be required:

- (A) A person can operate a massage therapy practice or practice as a massage therapist without a city permit if he/she has:
- (1) Been awarded the National Certification for Therapeutic Massage and Body Work, with certification displayed in a prominent location; or
 - (2) Graduated from an educational institute of professional massage therapy instruction accredited by the state in which it is located, with diploma displayed in a prominent location; or
 - (3) Is a licensed LPN, RN, physician, chiropractor, osteopath, esthetician, physical therapist or assistant physical therapist; with license displayed in a prominent location; or
 - (4) a student enrolled in an educational institute of professional massage therapy instruction accredited by the State of North Carolina, performing massage therapy as part of his/her training requirements.
- (B) All others, businesses and persons employed, must obtain a City permit.

If a person does not fill any of the four requirements above, that person must fill out an application for a permit. The application is submitted to the City Controller's Office and must identify the location of the establishment, as well as all employees performing massages. The Police Department will conduct a review of the facility and interviews with employees. Receipt of the permit will take approximately one month. After review is complete, the Civil City Accounting Office issues the license. The non-refundable fee for a person who operated a massage establishment is \$250.00 per year for each location. The non-refundable fee for a person employed as a masseuse/masseur is \$25.00 per year.

Applications for Massage Establishment/Masseuse/Masseur Permits are available at the office of the North Carolina Board of Massage and Bodywork Therapy at ☎ (919) 546-0050
Email: admin@bmbt.org
Webpage: www.bmbt.org

TAXI COMPANY PERMIT (CITY)

To open a taxicab service, companies must complete an application and be approved by the City of Durham's Taxicab Administrator. Once an applicant has been approved, a \$100 initial operating fee is required. This fee is collected by the City of Durham Transportation Division Taxicab Administrator or their designee. The applicant's vehicle can not be older than 10 model years when placed into service.

All taxicab companies are required to register with the City of Durham Business license unit, provide an insurance certification for each taxicab operating permit, and a copy of the title or registration card for the vehicle to be operated as a taxicab in the City of Durham.

Taxis licensed by the City of Durham are subject to semi-annual and spot check inspections to assure compliance with the Passenger Vehicle for Hire Ordinance. Civil penalties are levied for failure to comply with the City's Taxicab Ordinance. The penalties range from \$20.00---\$150.00. A \$50.00 inspection fee and semi-annual inspection for each vehicle is required every 6 months to insure the safety and compliance of all taxicabs.

Each person driving a taxi must apply and be approved to drive a taxi based on the requirements of the Taxicab Ordinance. The initial taxicab driver fee is \$15.00. New applicants must be fingerprinted by the Durham Police (\$14.00), have 3 color wallet size photos, pass drug and TB tests, complete a physical, have 2 character reference forms completed, provide immigration papers if applicable, and have a signed statement by a current taxicab operator. Annual renewal of taxicab driver licenses is \$10.00.

Note: A \$10.00 late charge is applied if the permit is not renewed within 30 days of its expiration date.

To submit an application or request information on approval licenses and permits, contact the Transportation Department at **(919) 560-4366**. The Passenger Vehicle for Hire Commission meets every 4th Wednesday of each month at 7:00 p.m. in the 4th Floor Conference Room/City Hall.

OBTAINING A VENDOR LICENSE

➤ **Vendor Application**

The City of Durham Purchasing Division maintains a Bidders list for notifying potential bidder's/proposal's of Bid/Proposal solicitation releases. The City sends a Bid/Proposal Solicitation Notice via U.S. Mail or by Fax to all Vendors registered for the commodity code(s). City of Durham Vendor applications can be obtained:

- In person at City of Durham, Purchasing Division, 211 Rigsbee Avenue, Durham, NC 27701
- By Fax-On-Demand (call **(919) 560-4879** and follow the voice instructions)
- By download from the Purchasing Division website:
www.durhamnc.gov/departments/purchasing/ Bids download in an Adobe PDF format.

➤ **Vendor Training**

The City Purchasing Division holds quarterly meeting with the vendor community and all suppliers, service providers, and interested businesses are welcome to attend.

Meeting agenda will focus on:

- Doing business with the City of Durham
- City Purchasing policies and procedures
- Type of purchases commonly made by the City; and
- General questions and answers

For dates and information on Vendor Training, contact the Purchasing Departments at **(919) 560-4132**. The City's Equal Opportunity/Equity Assurance Department monitors the City's Small Disadvantaged Business Enterprise (SDBE) ordinance and it certifies vendors under the program.

ALARM SYSTEMS REGISTRATION (CITY)

Requirements necessary in order to receive an Alarm Systems Business License from the Alarm Systems Licensing Board:

➤ **Requirements to Obtain a License:**

All applicants must:

- Be at least 18 years of age and a high school graduate or equivalent.
- Be a US citizen or a resident alien.
- Be of good moral character and temperate habits (no criminal record, etc.).
- In addition, license applicants are responsible for complying with relevant North Carolina law.

➤ **Burglar Alarm Business License:**

- Burglar Alarm Experience - Applicant must establish to the Board's satisfaction two years experience within the past five years in alarm systems installation, service, or alarm systems business management. The applicant must apply to take the Board's Burglar Alarm Examination without this experience, or provide verification of completion of the National Burglar and Fire Alarm Association "Certified Alarm Technician Level I" course.
- If the applicant lacks the above, they must submit a \$35.00 certified check or money order payable to Block and Associates for the Burglar Alarm Examination in lieu of experience; or,
- As an alternate, an applicant may provide verification of successful completion of the National Burglar & Fire Alarm Association Level I certification course. To apply for the course, you may contact the North Carolina Burglar & Fire Alarm Association at (704) 454-7619 for information.
- Low Voltage Experience - An applicant or an employee of the company in which the applicant intends to do business, must hold a North Carolina Electrical Contractors License in one of the following categories: Unlimited, Limited, Intermediate, or the SP-Low Voltage. If the applicant does not hold one of the above licenses or the company does not employ an individual with one of the above licenses, the applicant should contact the North Carolina State Board of Examiners of Electrical Contractors at (919) 733-9042 to apply for one of the above licenses.

AGRICULTURE

Farming: The North Carolina Cooperative Extension Service

Durham County Center
721 Foster Street
Durham, NC 27701
Phone: (919) 560-0525
Fax: (919) 560-0530

Webpage: www.ces.ncsu.edu/durham/

The North Carolina Cooperative Extension Service is an educational organization affiliated with North Carolina State University and North Carolina A&T State University, the land grant universities in the state of North Carolina. The Extension Service offers research-based information and programs to residents of Durham County in a variety of areas including agriculture. For agriculture this includes publications on crop production and pest management, such as the better crop varieties that grow in our area, and information on common insect pests and plant diseases. In addition, they provide pesticide education, and soil sampling information and assistance in interpreting soil test report recommendations. Programs include technical assistance in solving crop production problems and pesticide recertification classes.

INTERNATIONAL RESOURCES

International Affairs Council

100 E. Six Forks Rd.
Suite 309

Raleigh, NC 27609

Phone: (919) 838-9191

Fax: (919) 838-9163

Email: programs@iacnc.org

Webpage: www.iacnc.org

The International Visitors Council is a private, non-profit organization that arranges itineraries for international professionals in the Greater Triangle Area. The IVC facilitates the visits of approximately 500 foreign dignitaries each year, enabling them to interact with Triangle Area citizens and businesses. The visitors come to the IVC primarily through the United States Information Agency; however, we also plan programs for visitors sponsored by other U.S. government agencies, corporations, and private organizations. The international Visitors Council has served the Greater Triangle Area since 1973 by:

- Fostering mutual understanding between cultures
- Promoting the Triangle internationally
- Facilitating high-level worldwide contacts for businesses, educational institutions, government agencies and nonprofit organizations
- Introducing tomorrow's world leaders today

World Trade Center North Carolina

World Trade Park

10900 World Trade Blvd., Suite 202

Raleigh, NC 27617

Phone: (919) 281-2740

Webpage: www.wtcnc.org

Email: wtcnc@wtcnc.org

The World Trade Center North Carolina (WTCNC) is a private, non-profit organization dedicated to developing competitive advantages for North Carolina companies in the global marketplace. Part of a network of over 300 World Trade Centers in more than 100 countries, the WTCNC provides members an effective source of international business contacts, trade information, market and industry analysis, and other professional services designed to enhance international success.

Services:

- An extensive calendar of trade education programs with distinguished executives, government officials, trade experts, and foreign dignitaries. Private receptions, social events, and meetings with visiting guests of the center are also arranged on a regular basis
- WTCA Online, an Internet communications system that links your business directly with other World Trade centers and their clients and affiliates.

Highlights:

- Immediate distribution of offers to buy or sell products and services
 - Ability to research market potential of your product or service
 - A guaranteed business audience. Almost 4,000,000 people have access to on-line trade.
 - International Resource Center with current information on federal exports regulations as well as export manuals, business and industry guides, and country information
 - Import/Export Certificate Training Programs
 - Contract research and information services by WTCNC international trade specialists
-

EMPLOYMENT AND ENVIRONMENTAL REGULATIONS

STATE POSTING REQUIREMENTS

Your business, by state law, may be required to display the Workplace Laws poster stating the following: North Carolina Minimum Wage Law, Equal Employment is the Law, Safety and Health Protection on the Job, Notice of Teen Worker Hour Restrictions, North Carolina Employment and Training Services Act, and Workers' Compensation Notice.

To determine what you must display, contact the Education and Training Division of Occupational Safety and Health at ☎ (919) 807-2874 or visit their website at www.nclabor.com/osha/osh.htm

FEDERAL POSTING REQUIREMENTS

You may be required to post the following notices within your business: Fair Labor Standards Act, Employee Polygraph Protection Act, Your Rights under the Family and Medical Leave Act, Occupational Safety and Health, and Equal Employment Opportunity, It's the Law.

To determine what you must display, please call ☎ 1 (800) 321-6742, or visit the Department of Labor's Office of Small Business Program's website at www.dol.gov/osbp/welcome

To receive labor posters contact the U.S. Department of Labor, Wage and Hour Division ☎ 1 (866) 4-USWAGE, or visit their webpage at www.dol.gov/esa/whd .

For an equal employment opportunity poster, visit the U.S. Equal Employment Opportunity Commission's webpage at www.eeoc.gov .

OCCUPATIONAL HEALTH AND SAFETY

If you are an employer, it is your responsibility to provide a safe and healthy environment for your employees as established by the Occupational Safety and Health Act of 1970. It is also your responsibility to make sure employees are aware of their rights. The State of North Carolina has a program to help small businesses meet these requirements.

Where can I get help with meeting health and safety requirements?

The Bureau of Education, Training, and Technical Assistance: Occupational Safety and Health Division are responsible for assisting businesses in meeting current North Carolina Occupational Safety and Health Administration (IOSHA) standards. The Bureau's mission is to increase public awareness of and commitment to workplace safety and health by providing education, training and technical assistance to North Carolina employers and employees on laws, standards and good work practices. In addition to enforcing state OSHA safety and health standards, the North Carolina program offers free services to the 200,000 private and public employers under its jurisdiction through its Consultative Services Bureau, and educational and engineering assistance through its Education, Training, and Technical Assistance Bureau. By making full use of these non-enforcement services, employers may bring their establishments into full compliance with OSHA standards. Employers may contact the

bureaus to receive free aid, including technical assistance or on-site visits. The North Carolina Occupational Safety and Health standards parallel the federal OSHA standards. The North Carolina standards may be stricter than the federal standards, but they may not be less strict. Serious violations of OSHA standards can result in monetary fines; dates by which the violations must be abated accompany the citations.

For information regarding employee safety and health, contact the Bureau of Education, Training, and Technical Assistance ☎ (919) 807-2796, 1 (800) NCLABOR or web page www.nclabor.com/osha/osh.htm

STUDENT WORK PERMITS

If a business is hiring children between the age of 14 to 18 that have not finished High School, they must have a Student Work Permit for each child employee. Each permit must be signed by the student's school counselor or by an official from the Board of Education. For further information contact the Durham Board of Education at ☎ (919) 560-2502

ENVIRONMENTAL REGULATIONS

The North Carolina Department of Environment and Natural Resources is responsible for many of the environmental permits required in operating a business such as but not limited to air, water, and solid waste management.

If you have any questions concerning a permit, as it relates to the environment, contact the NC Department of Environmental and Natural Resources at (919) 733-4984
www.enr.state.nc.us

FEDERAL IDENTIFICATION NUMBERS

An Employer Identification Number (EIN) is also known as a federal tax identification number, and is used to identify a business entity. Businesses must have a taxpayer identification number so the Internal Revenue Service (IRS) can process tax returns.

An EIN is a nine-digit number assigned to sole proprietors, corporations, partnerships, estates, trusts, and other entities for tax filing and reporting purposes. An EIN is for use in connection with your business activities only. Do not use your EIN in place of your social security number (SSN).

When do I need an Employer Identification Number?

You need an Employer Identification Number (EIN) if you:

- Have employees
- Operate your business as a corporation or a partnership
- File Employment, Excise, or Alcohol, Tobacco and Firearms tax returns
- Withhold taxes on income, other than wages, paid to a non-resident alien
- Have a Keogh plan
- Are involved with trusts (with some exceptions), real estate mortgage investment conduits, non-profit organizations, farmers' cooperatives, or plan administrators

Sole proprietors without employees may file with their Social Security Number (SSN). Joint owners, who share expenses but do not have a partnership, can file individually using their SSN.

How do I get an employer identification number?

You may receive an EIN in four ways: by telephone, mail, internet, or fax:

Telephone: Taxpayers can obtain an EIN immediately by calling the Business and Specialty Tax Line (800 829-4933). You can obtain an EIN on business days from 7:30-5:30 local time only. An assistor takes the information, assigns the EIN, and provides the number to an authorized individual over the telephone.

Mail: The processing timeframe for an EIN application received by mail is up to four weeks. Ensure that the Form SS-4 is completed, and then send it to **Attn: EIN Operation, Holtsville, NY 11742**.

Fax: Taxpayers can fax the completed Form SS-4 application to (631) 447-8960 after ensuring that the Form SS-4 contains all of the required information.

Internet: To receive an EIN by the internet, visit www.irs.gov/businesses

Hint: An SS-4 form may be obtained by visiting the local IRS branch listed below or by calling ☎ 1 (800)829-3676 to request the form by mail. EIN application form SS-4 and instructions, plus many more business related articles are available on IRS web site: <http://www.irs.gov>. There is an article titled "Understanding Your EIN" at the webpage <http://www.irs.gov/pub/irs-pdf/p1635.pdf>.

Hint: Generally, businesses need a new EIN when their ownership or structure has changed. Visit www.IRS.gov for more information.

BUSINESS TAXES

There are four types of business taxes:

- **Income Tax** must be paid by every business entity. There are both federal and state income taxes. Federal Income Tax (FIT) is basically a pay-as-you-go tax. You generally pay the tax during the year as the business earns income, usually on a quarterly estimated income basis. If your business is a sole proprietorship, partnership, S corporation, or limited liability corporation (LLC), pre-tax income is taxed by reporting it on your individual return. If your business is a regular corporation, it will be subject to corporate income taxes. All federal tax forms may be obtained from:

Internal Revenue Service

320 Federal Place

Greensboro, NC 27401

(800) 829-1040

Web site: www.irs.ustreas.gov/

Forms and Publications (800) 829-3676

Questions (800) 829-1040

Tele-tax (800) 829-4477

Call and ask for a "Getting Started" publication for the specific type of business you are starting. You will then receive a SS-4 form which you can file to receive your *federal identification number* (see above section on Eons). This ID number is needed only if you plan to have employees.

State tax forms and requirements can be obtained by calling the NC Department of Revenue at (919) 733-3166.

Obtain a state identification number by calling (919) 733-4626.

➤ Employee Taxes are withheld on employees. These taxes are collected by the business owner, and are considered employee contributions. They include the following:

- Federal income tax
- State income tax
- Social Security tax

Employees must complete forms W-4 and NC W-4 before you can determine the amount that you will withhold from their salaries.

➤ Employer Taxes involve the expense that you have as an employer. These are the taxes that you as the employer pay, including the following:

- Social Security tax
- Federal Unemployment Tax
- State Unemployment Tax

The IRS packet, "Getting Started" will give you information on submitting your portion of Social Security tax and Federal Unemployment tax.

Contact the **Employment Security Commission** for information on unemployment taxes:

700 Wade Avenue

Raleigh, NC 27605

Phone: (919) 733-7395

Web site: www.ncesc.com

➤ Sales and Use Tax, retail/wholesale licenses: All retail operators must collect a sales tax. To find out how to obtain a state sales tax license or how to avoid tax on wholesale purchases, contact:

NC Department of Revenue

Sales Tax Division

501 North Wilmington St

Raleigh, NC 27640

Phone: (919) 733-3661

www.dor.state.nc.us/DOR/

For more information on federal taxes contact the IRS on their web page at: <http://www.irs.gov>. To download IRS forms you will need Adobe Acrobat in order to read and print them.

UNEMPLOYMENT COMPENSATION AND WORKERS' COMPENSATION

➤ Unemployment Compensation

Businesses with employees may be required to pay State Unemployment Compensation Taxes. Employers must establish a state unemployment insurance account with the North Carolina Department of Workforce Development. New employers will file a Report to Determine Status with the North Carolina Department of Workforce Development. The State of North Carolina has an unemployment insurance tax table with a standard beginning tax rate of 1.2%. The taxable wage base in the state of North Carolina is \$16,700 for the year 2005.

More information on Unemployment Compensation may be obtained by contacting the Employment Security Commission of North Carolina at www.ncesc.com
Or contact the Employment Security Commission Status Unit at (919) 733-7156.

➤ Workers' Compensation

All businesses with three or more employees must pay Workers' Compensation. Private insurance agents carry Workers' Compensation with premiums regulated by law. If you are incorporated in the State of North Carolina, owners and officers of your business are also considered employees and must be covered. Businesses with employees are required to post a notice to inform their employees about workers' compensation. This notice is free of charge from the Industrial Commission.

If you are the owner of a sole proprietorship, a partner in a partnership, or a manager or member in a limited liability company and you are active in the business, you may choose to be covered under workers' compensation. However, you must send written notification to your insurance carrier and the North Carolina Workers' Compensation Board stating that you wish to be covered.

For more information on Workers' Compensation or to receive a *Workers' Compensation Notice* poster contact the North Carolina Industrial Commission at ☎ (919) 807-2500 or
Webpage: www.comp.state.nc.us .

North Carolina Department of Labor Occupational Safety and Health Division

4 West Edenton Street
Raleigh, NC 27699

Phone: (919) 807-2796 or 1-800 NCLABOR

To comply with the Occupational Safety and Health Act of North Carolina and to protect the health and safety of yourself and your employees, contact the North Carolina Department of Labor.

RETAIL MERCHANTS CERTIFICATE

Any business involved in retail, wholesale, or manufacturing must obtain a Merchants Certificate of Registration which bears the assigned sales and use tax Account ID number. To receive this number, a blank Form AS/RP1 can be obtained on-line at: <http://www.dor.state.nc.us/downloads/sales.html> or by mail at the Tax Forms and Publications Section of the North Carolina Department of Revenue. The form can also be obtained by contacting the Taxpayer Assistance Call Center toll-free at 1 (877) 252-3052. It will take up to four weeks to receive your sales tax number. If you need the number sooner, you should visit one of the *Taxpayer Service Centers* to complete Form AS/RP1:

1st Floor, South Core, Revenue Bldg.
501 N Wilmington St
Raleigh, NC 27604

Sales tax numbers cannot be obtained over the telephone. There is no fee for a Merchants Certificate of Registration.

Call the Taxpayer Assistance Call Center toll-free at 1 (877) 252-3052 with any questions.

Hint: If you operate a restaurant, you may claim an exemption from sales tax on the purchase of a new stove which is directly used in the "manufacture" of the product you sell – meals. A refrigerator is not exempt since it merely stores the food but is not used in its direct "manufacture."

**North Carolina Department of Revenue
Sales and Use Division**

501 Wilmington Street
Raleigh, NC 27604
Phone: 1 (877) 252-3052

If you are or want to be a registered merchant who avoids paying taxes on the sale of merchandise, request a Wholesale Merchant's Certificate of Sale.

SALES TAX, WITHHOLDING TAX, CORPORATE INCOME TAX, AND NON-PROPERTY TAXES

The State of North Carolina Business Tax Application, provided by the North Carolina Department of Revenue, may be used to register for sales tax, withholding tax, corporate income tax, and other state taxes. A business must have its employer identification number (EIN) from the Internal Revenue Service (also referred to as the federal identification number) to be assigned a state withholding number. If a business is applying for the withholding tax, there is no fee.

For more information, contact the North Carolina Department of Commerce at (919) 733-7651, or visit their website at www.commerce.state.nc.us/

For more information on state taxes, visit the Department of Revenue at www.dor.state.nc.us/

BUSINESS PERSONAL PROPERTY AND INVENTORY TAX (COUNTY)

The Business Personal Property Tax (also known as "Tangible Tax" and/or "Inventory Tax") applies to all businesses operating within North Carolina. The tax is levied on physical business assets. Inventory is taxed at the same rate as real or personal property. Inventory in North Carolina warehouses is exempt from taxation if the inventory is being shipped through the state. Business personal property tax is based on self-assessment and must be filed by the business holding the assets each year.

Note: Local taxing units set the rate for this tax. Inventories in certain qualified areas, such as the Durham Enterprise Zone and the Durham Foreign Trade Zone, may be exempt.

County of Durham Tax Collections

County of Durham Administrative Complex, Ground Level
200 East Main Street
P.O. Box 1107
Durham, NC 27702
Phone: (919) 560-0300

PLANNING AND ZONING

Am I zoned properly?

In order to operate any business in the City of Durham, you must make sure the location you have chosen is zoned properly for that use. Violations of the zoning ordinance carry a penalty of up to \$2,500 a day. By submitting a [Zoning Verification Request](#) with details about the type of activity your business will be conducting and the address and legal description of the property, the planning department can verify the type of zoning required and the zoning of your potential site. ALWAYS, get written verification from the department before purchasing or leasing a location for your business.

To verify the zoning of the location you will use, contact the City/County Planning Department at ☎ (919) 560-4137

Note: The business owner is responsible for proper zoning of his/her business—not the landlord or real estate agent.

What if I am building a new facility, expanding my current facility, or making improvements to an existing facility?

Building Permits are required for all new construction, expansions, renovations or improvements. A number of other permits and approvals may be needed, particularly if the structure you intend to occupy is to be newly constructed and/or receive major remodeling.

Hint: Individuals should bring a common street address and accurate legal description of the property when visiting the Planning/Zoning Departments.

Will I need a fence, sign, or parking lot at my business?

If you intend to construct them, you will need a permit for each of these improvements.

For more information on fence, sign, and parking lot permits contact the Durham County inspections department at ☎ (919) 560-4144

PLANNING AND ZONING (COUNTY)

If you are starting a business outside the corporate limits of the city of Durham but within Durham County, you must contact your respective Department of Planning for information about Zoning, Improvement Location Permits, Certificates of Compliance, and Economic Development matters.

For more information on zoning contact ☎ (919) 560-4137
For more information on permitting contact ☎ (919) 560-4144
For more information on economic development contact ☎ (919) 560-4965

CONTRACTOR LICENSES AND DURHAM COUNTY BUILDING DEPARTMENT

All construction within Durham County requires a Building Permit from the Durham County Building Department. Permit fees vary.

Persons, firms, or corporations engaging in the construction of new structures or new additions to existing structures, or those involved in remodeling, repair or demolition of existing structures are required to be licensed by the Durham County Building Department. This requirement is applicable to (but not limited to) building contractors, residential contractors and subcontractors. plumbing contractors must be licensed by the State and registered with the Building Department. Sign contractors, electrical contractors, and heating and air conditioning contractors are considered subcontractors and must be licensed in order to operate within Durham County. Fees for licenses vary.

The Durham County Building Department is responsible for the enforcement of all State of North Carolina adopted building codes. This is accomplished through contractor and subcontractor licensing. All building designs are required by the county to be performed by a state licensed design professional such as an Architect or Engineer.

Note: General Contractor is defined as a person, firm, or corporation engaged in the construction of residential and commercial buildings with unlimited stories.

Building Contractor is defined as a person, firm, or corporation engaged in the construction of residential and commercial buildings up to and including three stories.

Residential Contractor is a person, firm or corporation engaged in the construction of one-and two-family homes of no more than three stories.

For more information on licenses contact ☎ (919) 560-4144

FIRE CODE (CITY)

All buildings are required to meet certain fire codes to insure public safety. All businesses in the city of Durham are inspected annually, as well as upon change of tenants. Fines are levied for non-compliance of the Fire Code.

Final Inspections are required on all new building and remodeling. Call for inspection.

Go to www.durhamnc.gov/departments/fire/fees.cfm to view different fees and fines.

To insure that your business complies with these codes, contact the Durham City Fire Department
☎ (919) 560-4242

GOING OUT OF BUSINESS

No permit is required to close down a business. However, if any advertising of any kind is done (even on premises), to mark a sale as a going out of business sale, moving sale, fire sale, removal sale, etc., then a going-out-of-business license is required. If you are interested in obtaining one, contact the City Clerk's office at (919) 560-4166, and they are able to issue a going-out-of-business license to you.

MARKETING AND FINANCIAL SERVICES

USING TELEPHONES AND FACSIMILE MACHINES FOR MARKETING

The Telephone Consumer Protection Act (TCPA) of 1991 was created in response to consumer concerns about the growing number of unsolicited telephone marketing calls to their homes and the increasing use of automated and prerecorded messages. The Federal Communications Commission has rules to aid consumers who wish to limit these uninvited calls. On June 26, 2003, the FCC revised its rules implementing the TCPA and established, in coordination with the Federal Trade Commission (FTC), a national do-not-call registry. The FCC also adopted restrictions on the number of abandoned calls that are permissible.

The FCC's rules prohibit telephone solicitation calls to your home before 8 am or after 9 pm. Anyone making a telephone solicitation call to a home must provide their name, the name of the person or entity on whose behalf the call is being made, and a telephone number or address at which that person or entity may be contacted. The law requires businesses placing live (not recorded) telephone advertisements to a home to maintain a record of those homes, which have requested that future telephone calls from your company be stopped. The records must be maintained for five years and you may not make further calls to homes on the "do-not-call" list. (These regulations do not apply to business calls.)

Autodialers produce, store and dial telephone numbers using a random or sequential number generator. Autodialers are usually used to place computerized or prerecorded voice calls. Autodialers and any artificial or prerecorded voice messages may not be used to contact numbers assigned to:

- any emergency telephone line;
- the telephone line of any guest or patient room at a hospital, health care facility, home for the elderly, or similar establishment;
- a paging service, cellular telephone service, or other radio common carrier service, or any service for which the person being called would be charged for the call; or
- any other service for which the person being called would be charged for the call.

Calls using artificial or prerecorded voice messages - including those that do not use autodialers - may not be made to residential telephone numbers except in the following cases:

- emergency calls needed to ensure the consumer's health and safety;
- calls for which you have given prior consent;
- non-commercial calls;
- calls which don't include or introduce any unsolicited advertisements or constitute telephone solicitations;
- calls by, or on behalf of, tax-exempt non-profit organizations; or
- calls from entities with which you have an established business relationship.

Calls using autodialers or artificial or prerecorded voice messages may be placed to businesses, although the FCC's rules prohibit the use of autodialers in a way that ties up two or more lines of a multi-line business at the same time.

If an autodialer is used to deliver a prerecorded voice message, that message must state, at the beginning, the identity of the business, individual, or other entity initiating the call. During or after the message, the caller must give the telephone number of the business, other entity, or individual that made the call. It may not be a 900 number or any other number for which charges exceed local or long distance transmission charges. Autodialers that deliver a recorded message must release the called party's telephone line within 5 seconds of the time that the calling system receives notification that the called party's line has hung up.

Unsolicited faxes are prohibited; faxes for marketing purposes require businesses and nonprofits to obtain written consent from their customers and members before sending faxes advertising goods, services, and memberships. This includes those with whom the business has an "existing business relationship" (EBR) with. The FCC in the fall of 2004 extended the stay on its written consent regulation until June 30, 2005, to give Congress more time to rewrite the law to allow an EBR exemption. This would allow businesses, associations, and charities to send faxes to their existing customers and members without first receiving permission. The bill would also allow the FCC to excuse trade groups from the opt-out requirement. The Senate version of the bill was still stalled at the writing of this guide. Please see www.fcc.gov for current regulations.

For more information on the rules regarding TCPA contact the Federal Trade Commission, Public Reference Branch, 600 Pennsylvania Avenue, NW, Room 130 Washington, DC. 20580
☎ (202) 326-2222. They can also be reached at their web page <http://www.ftc.gov>

FINANCIAL SERVICES

Council for Entrepreneurial Development (CED)

Mailing Address:

P.O. Box 13353

RTP, NC 27709

Office Address:

100 Capitola Dr.

Durham, NC 27713

Phone: (919) 549-7500

Web address: www.cednc.org

Email: cedinfo@cednc.org

The Council for Entrepreneurial Development, located in Research Triangle Park, stimulates the creation and growth of high impact companies in the greater Research Triangle region by providing education, mentoring and capital formation resources to new and existing entrepreneurs. Founded in 1984, CED is a private, non-profit organization that brings investors, professionals and Entrepreneurs together. CED is the largest entrepreneurial support organization in the nation with more than 2,000 members representing 900 companies.

Center for Community Self-Help (Self-Help Credit Union)

301 W. Main Street

Durham, NC 27702

Phone: 1 (800) 476-7428 or (919) 956-4400

Webpage: www.self-help.org/

Email: info@self-help.org

Self Help is an innovative nonprofit small business lender serving companies throughout North Carolina. It specializes in lending to businesses that have financial needs that cannot be served by their local bank. Self-Help offers a full range of small business loan products.

The organization makes small loans from \$1,000 up to larger loans of \$1 million or more for:

- Working Capital

- Equipment
- Permanent mortgage for real estate
- Some cases of refinancing

Loans are made to retail, service and manufacturing businesses throughout North Carolina. In addition to the regular loan programs, **Self-Help** offers a variety of special products with favorable terms for qualified businesses including special funding for child care facilities.

Consumer Credit Counseling Services of Durham

315 E. Chapel Hill St. Suite 304

Durham, NC 27701

Phone: (919) 688-3381 Ext. 221

Provides consumer and homebuyer education along with budget and credit counseling.

Good Work

801 Gilbert St.

Durham, NC 27701

(919) 682-8473 (phone)

(919) 687-7033 fax

www.goodwork.org

Contact: John D. Parker

(919) 682-8473 x11 (phone)

johnp@goodwork.org (email)

Good Work envisions people living in just and caring communities with the power and access to resources to create the lives they want. Good Work helps strengthen the economic lives of working people and build community through training, education, and support.

Good Work provides business skills and economic literacy training for working families and community entrepreneurs. Good Work also offers trainings on economic justice issues and culturally appropriate development for community organizations and community activists.

Business Skills and Entrepreneurship Training

Good Work's Building Your Business training is a six-week participatory and interactive business skills training for small business and nonprofit entrepreneurs. There are trainings for retail and service businesses, child care businesses; construction trades businesses, and nonprofit enterprises, available in English and Spanish.

The business skills training includes understanding household budgeting, personal credit, networking, market research, marketing, business structures, pricing, direct and indirect costs, start-up budgeting, record keeping, financial statements, cash flow projections, customer service, and business financing.

In our trainings, we also discuss issues related to economic justice, asset building, human relations, community, leadership, business management, and community financial literacy. We provide ongoing support through personal coaching, one-on-one consulting, technical assistance, and referrals. We also offer a variety of business, organizational, and leadership development trainings upon request.

Community Trainings and Gatherings

Good Work convenes participatory community trainings and gatherings that provide the opportunity for people to network with each other, exchange knowledge and resources, and solve problems. In general, training areas include all subjects from the Building Your Business training and:

- advanced business development and small business management issues
- organizational development issues such as strategic planning, board development, program development, and collaboration
- culturally appropriate, cooperative, and community-based economic development strategies
- sustainable personal leadership development, including stress and time management, balancing work and family, and organizing your vision, mission, values, goals, and strategies
- We also provide training in entrepreneurship, leadership, financial literacy, and economic justice with people and groups that were traditionally not emphasized such as youth, prisoners, and small community and faith-based organizations. Through this training and organizing we hope to (1) strengthen organizations and activism in lower wealth communities with goals similar to Good Work, (2) recognize and cultivate leadership in “nontraditional” and overlooked leaders, (3) encourage the sharing of knowledge and resources, and (4) help people recognize their own power to transform their life and community.

City of Durham
Office of Economic and Workforce Development

101 City Hall Plaza

Durham, NC 27701

Phone: (919) 560-4965

Fax: (919) 560-4986

Web: www.durhamnc.gov/departments/eed/

The Office of Economic and Workforce Development (OEWD) offers programs for both business growth and employment growth. The mission of the department is to develop and administer programs that generate quality jobs for Durham residents, train and place residents in jobs leading to self-sufficiency, support commercial revitalization and contribute to the non-residential tax base, with an emphasis on Central Durham.

We are committed to creating good jobs and developing a skilled workforce to fill them. Our strategy is designed to support business formation, retention, expansion and relocation. In addition, we are absolutely committed to broadening employment opportunities for our residents throughout the city. Some of the ways we accomplish our goals are by:

- Working closely with employers, big and small, to identify their workforce needs and provide customized training for potential employees.
- Highlighting that training in key areas such as biotechnology and other key industry clusters.
- Working closely with targeted companies interested in retaining, expanding or relocating key jobs.
- Serving a wide range of clients through collaborative relationships and aggressive job placement.

- Using a small-business development agenda that includes loan and façade programs, minority business outreach plans and a small business advisory committee.
- Collaborating with the Greater Durham Chamber of Commerce, Downtown Durham Inc., the Durham Convention & Visitors Bureau and Durham County Government.
- Supporting youth education, training and employment initiatives.

The Bottom Line: Creating new jobs and maintaining those we already have is something we take very seriously

For Businesses, we provide help with:

- Business advocacy
- Business regulatory requirements
- Customized training programs
- Demographic information
- Financing
- Finding the right site or building
- Finding, training or re-training employees
- Improving commercial façades
- Incentives to locate or expand
- Loans
- Referral services
- Starting a business
- Taxation information

For residents, we provide help with:

- Finding businesses that need employees
- Hispanic employment and training programs
- Re-training programs
- Training programs
- Upgrading your skills

NC Biotechnology Center

15 T.W. Alexander Drive

RTP, NC 27709

Phone: (919) 541-9366

Webpage: www.ncbiotech.org

The North Carolina Biotechnology Center is a private, non-profit organization that works to strengthen research at private companies and universities; provides funding for small and start-up biotech firms; offers meeting spaces and a biotechnology library; and promotes the industry to the public.

NC Technological Development Authority (NCTDA)

2 Davis Drive

RTP, NC 27709

Phone: (919) 990-8558

Webpage: www.nctda.org

NCTDA encourages the creation of high-tech businesses through efforts such as a venture capital fund, and sponsoring of business incubator facilities across the state. The First Venture Center in Research Triangle Park is one such incubator.

U.S. Small Business Administration (SBA)

6302 Fairview Road, Suite 300

Charlotte, NC 28210

Phone: (704) 344-6563

Email: Charlotte.nc@sba.gov

Webpage: www.sba.gov/

The U.S. Small Business Administration provides financial, technical and management assistance to help Americans start, run, and grow their business. SBA is the nation's largest single financial backer of small businesses and plays a major role in the government's disaster relief efforts by making low-interest recovery loans to both homeowners and businesses.

BUSINESS SUPPORT

Downtown Durham, Inc. (DDI)

115 Market Street, Suite 213

Durham, NC 27701

Phone: (919) 682-2800

Email: bkalkhof@downtowndurham.com

Website: www.downtowndurham.com

The mission of Downtown Durham is to promote and be a catalyst for the revitalization of Durham's downtown district by creating an environment for private investment. DDI focuses its efforts in five critical areas: Economic Development, Safety, Appearance, Parking and Promotion.

Small business assistance includes:

- Reference guide to starting and opening a business downtown entitled "Bull City Business Opportunities"
- Complete database of office, retail and residential properties for sale and lease downtown
- Complete listing of businesses in downtown
- Maps and marketing materials for downtown Durham
- Downtown Outreach through public relation presentations
- Façade Grant program for Durham storefronts
- Downtown Incentives Information
- Facts about Downtown Safety
- Facts about Downtown Zoning
- Web page with all types of information and data about downtown
- Presentations about what has happened, what is happening and what will happen in downtown
- Business plan consultation
- Bank loan consultation
- Marketing Consultation

Durham Arts Council

120 Morris Street

Durham, NC 27701

Phone: (919) 560-2787

Webpage: www.durhamarts.org

The Durham Arts Council (DAC) Building is located in the heart of the downtown cultural district. The Council's theaters, galleries, classroom, rehearsal and meeting spaces provide a home for Durham's professional and volunteer arts groups, the DAC School and meetings and events for area businesses, clubs and citizens.

With the help of the DAC United Arts Fund, The City of Durham and the NC Arts Council, DAC offers five different grant programs to support arts activities throughout the county + from Mini Grants and Season Operative Grants to our Emerging Artists Program Grants. The DAC helps artists and arts groups find the resources they need through grants, as well as helping them market their work to the community.

Durham Convention & Visitors Bureau

101 E. Morgan Street

Durham, NC 27701

Phone: (919) 687-0288 or 1 (800) 446-8604

Web page: www.durham-nc.com

E-mail: shelly@durham-cvb.com

DCVB is Tourism Development Authority, chartered by the General Assembly and local government as a provision to granting the community authority to levy a special tax on visitors who stay overnight in commercial lodging facilities. As such, it shapes the "Durham, NC, USA" brand in promotion and marketing to draw visitors and generate visitor-related economic development that fuels the business climate and expands the tax base. Segments include leisure and business travelers, conventions and meetings, film productions, group tours, sports events and newcomers exploring the community initially as a visitor.

Resources available to small businesses include:

- Communication guidelines for how to reach visitors and newcomers and reinforce the Durham, NC brand
- * Durham Community Event Calendar
- * Bull's Eye e-News with calendar of upcoming conventions and events, information on new developments, new business and vendor opportunities
- Database of Durham businesses and organizations for business-to-business marketing
- Statistics that profile Durham visitors and visitor impact for appraisals, lenders, marketing and business plans
- Showcasing and advertising opportunities in the Official Durham guides, maps and other literature
- Listings in Durham publications targeted to visitors and newcomers, meeting, event, film location and travel planners and prospective travelers
- Orientations to Durham for businesses and individuals new to Durham
- Durham fact sheets and media kit materials
- Research including resident and non-resident public opinion surveys
- Website links

Durham Community Land Trustees, Inc.

1208 West Chapel Hill Street

Durham, NC 27701

Phone: (919) 490-0063

Email: dclt@earthlink.net

Webpage: www.dclt.org

Durham Community Land Trustees is a community-based nonprofit organization. Its mission is to create permanently affordable housing for low and moderate income people and to promote revitalization in the neighborhoods in which we operate. Their primary target areas are Durham's West End

Child Care Services Association

1201 S. Briggs Ave.

Durham, NC 27707

Phone: (919) 403-6950

Email: info@childcareservices.org

CCSA is an early childhood resource agency providing services, research and advocacy at the local, state and national levels. Family support services in the Triangle area include child care scholarships for low and moderate income families and information such as referrals and quality checklists to help families find quality child care. Services for child care providers to help improve the quality of child care include support, training, on-site consultations, nutrition services, salary supplements, health insurance and college scholarships. Hablamos Español.

Greater Durham Chamber of Commerce

Durham Centre Tower
300 West Morgan Street, Suite 1400
Durham, NC 27702
Phone: (919) 682-2133

Email: info@durhamchamber.org

Webpage: www.durhamchamber.org

The mission of the Small Business Council (SBC) is to serve, represent and promote the Greater Durham Chamber of Commerce's small business members and to enhance the economic health of Durham's small business community. Information on upcoming programs is updated periodically on the SBC page of the Chamber's Web site at www.durhamchamber.org/members/smallbusiness.html.

Programs the SBC sponsors include the following:

- Lunch and Learn Seminar Series – Scheduled on the second Wednesday of each month from 12:00–1:30 p.m. in the Chamber's Boardroom. There is a different speaker each month and it provides an opportunity to network with area professionals while discussing issues affecting small business.
- Cardinal State Bank Breakfast Seminar Series - A joint program of the SBC and the Small Business Center at Durham Technical Community College. This quarterly seminar series is designed to give small business owners access to education and training, as well as networking opportunities.
- Business Roundtables - Provide Chamber business leaders the opportunity to meet, discuss ideas, offer suggestions and develop both personal and professional relationships. Business Roundtables serve as a confidential "board of advisors" to support owners and managers of small, mid-size and large businesses with the challenges, problems and opportunities encountered in leading and managing a business.
- Non-Profit Committee - The mission of the nonprofit committee is to serve, represent, and promote the Chamber nonprofit members and to advocate as a collective voice for the vital role nonprofit members play in the Durham community. The hold quarterly meetings and education seminars of interest to the non-profit sector.
- Small and Micro Business of the Year Awards - These awards recognize Durham small and micro businesses for their ideals of sound business management, hard work, innovation, financial success and community involvement.
- Action Business Profile - At each monthly Lunch & Learn meeting, a drawing is held for a Chamber member to be featured in our *Action* newsletter. *Action* is distributed by the *Herald-Sun* on the final Tuesday of each month to their approximately 40,000 subscribers; mailed to the Chamber's membership; and distributed at regular Chamber functions.
- Chamber @ a glance Business Profile - At each monthly Lunch & Learn meeting, a drawing will be held for a Chamber member to be featured in one edition of our *Chamber @ a glance* e-mail newsletter. *Chamber @ a glance* is distributed by e-mail to approximately 2,800 Chamber members each week.

- Business Before and After Hours - The SBC partners with other Chamber committees to help plan and promote these regularly scheduled Chamber functions that provide an excellent opportunity for networking and leads.
- MarketPlace Business Expo - The annual event enables businesses to market their name/products and learn more about what others are doing.
- Resource and Referral Source - Please visit the Business Resources page of the Chamber's Web site for additional ways we can be of assistance to your business (www.durhamchamber.org/business/resources.html). The Chamber partners with various area organizations that promote the growth and development of small businesses.

Hayti Heritage Center

804 Old Fayetteville Street
Durham, NC 27701
Phone: (919) 683-1709

Hayti Heritage Center is an educational, art and resource center, which features traditional and contemporary works by local, regional and national African-American artists.

UDI Community Development Corporation

P.O. Box 1349
631 United Drive
Durham, NC 27702-1349
Phone: (919) 544-4597
Webpage: www.udicdc.org

UDI Community Development Corporation is a non-profit tax exempt CDC Incorporated in May, 1974 for the purpose of raising the economic welfare, educational and social levels of the low-income and under-privileged residents of the Durham City and County, North Carolina by expanding the opportunities available to them to own, manage and operate business enterprise in deprived parts of UDI's our target area. This will include technically assisting in developing entrepreneurial and management skills, providing financial support and assisting in obtaining financial support from other sources.

USEFUL WEBSITES

American Demographics: Marketing Tools www.demographics.com

Links to their publications about consumer trends, marketing tools, demographic trends, business forecasts and other useful links

Downtown Durham Inc. (DDI) www.downtowndurham.com

Promotes and be a catalyst for the revitalization of Durham's downtown district

Employment Security Commission of North Carolina www.ncesc.com

The ESC is an employment service, offers labor market information, unemployment insurance information, offers access to the North Carolina Job Bank, the Talent Bank and other job banks

Europages: The European Business Directory www.europages.com

Lists 500,000 company addresses from 25 European countries

Fair Measures www.fairmeasures.com

Fair Measures works to keep managers out of court and provides information on employment law, sexual harassment, and ethics and offers training programs

Fedstats A to Z www.fedstats.gov/key.html

Gives key statistics from more than 70 U.S. agencies. Any demographic information or other information about the U.S. you might want to know

"The Franchise Market" www.entremkt.com/index.shtml

Information on franchise opportunities, access to franchising companies and advice pages

Fuqua School of Business of Duke University www.fuqua.duke.edu

Independent Weekly www.indyweek.com

Independent Weekly offers Businesses a great way to advertise and find great employees. We print 47,000 papers per week and distribute them throughout the Triangle Area

IRS www.irs.ustreas.gov

Offers links to electronically file your taxes, information on changes in tax codes and new services, the ability to download IRS forms and publications

Kenan-Flagler Business School www.kenanflagler.unc.edu

MCNC (Microelectronics Center of North Carolina) www.mcnc.org/

"Offers advanced electronic and information technology resources to business, government and universities to provide competitive advantages in the marketplace."

The News and Observer on the Web www.news-observer.com/

Search through recent and archived issues of the N&O

NC Department of Commerce www.commerce.state.nc.us/

Regional information, county profiles on industry available. Industrial properties listing, legislative news. Information on the business climate and on different sectors of NC business, technology, sports, film, tourism, etc.

NC Department of Environment and Natural Resources www.enr.state.nc.us

NC Department of Labor www.dol.state.nc.us

DOL publications, DOL news releases, frequently asked questions, NC workplace laws, information on training, elevator safety, labor standards, etc.

NC Department of Revenue www.dor.state.nc.us

Tax information, tax forms, frequently asked questions, government links

NC Department of the Secretary of State www.secstate.state.nc.us

Mission Statement: "To serve and protect citizens, the business community and governmental agencies by facilitating business activities, by providing accurate and timely information and by preserving documents and records." Organizational chart to understand department, lobbyist listings, and business licensing information, information services link, information on trademarks, etc.

NC Division of Pollution Prevention and Environmental Assistance www.p2pays.org/

News, services, technical assistance, training, information on recycling and links to related sites

NC Industrial Commission www.comp.state.nc.us/

Comprehensive news and information about worker's compensation issues, links to helpful publications, legislation

NC Institute of Minority Economic Development Inc. www.ncimed.com/

Offers education and training, consulting services, workshops, seminars, business plan development assistance, financial assistance, networking opportunities, and various other services

NC Institute of Government www.ncinfo.ioq.unc.edu/

Access to the Institute's resources and publications, links to NC local government offices and state and federal offices

NC Technological Development Authority, Inc. www.nctda.org/

"Nurturing small ideas into endless opportunities"

Office of State Planning www.ospl.state.nc.us/

State demographics, geographic information and analysis

Office of Women's Business Ownership www.sba.gov/financing/special/women.html

Frequently Asked Questions, Newsletter, Free Publications, training/mentor programs, loan programs, listing of directors of women-owned firms, directory of small business lending reported by commercial banks

Penn State Population Research Institute www.pop.psu.edu/

Gives worldwide population and demography information, and links to subject virtual libraries

Phone and email listings in the US www.555-1212.com/

Find listings for individuals and businesses anywhere in the US and some worldwide listings for free

Research Triangle Park www.rtp.org/

Directory of RTP, map, demographics, information, links

SBA, Office of Advocacy www.sba.gov/advo

Newsletter, press releases, current issues for small businesses, state economic profiles

Small Business Assistance Program www.epa.gov/sbo

Provides free, confidential environmental assistance, help to solve environmental problems, explanations of regulations, listings of workshops and seminars, help to determine if a permit is needed

Small Business Center www.durhamtech.edu/sbc Offers low and no cost business skills training, seminars and classes combined with entrepreneurial support for start up and expanding small businesses.

SBTDC Online www.sbtdc.org/

SBTDC's core service is management counseling and technical assistance for existing small-to-medium-size business. It offers a growing number of educational programs and other innovative products for growth-oriented businesses, including:

- General Business Counseling
- Special Market Development Assistance
- Educational Services
- FAQ's and links to helpful websites

State Library of NC: NC Encyclopedia www.statelibrary.dcr.state.nc.us/cover.htm

Overview of the people, government, history and resources of North Carolina

Thomas Register of American Manufacturers www2.thomasregister.com/

155,000 companies registered at this site, free listing for any company, free membership, Frequently Asked Questions, directory of the companies

Triangle J Council of Governments Homepage www.tjcoq.dst.nc.us/TJCOG/

Voluntary organization consisting of county and municipal governments in Wake, Durham, Orange, Chatham, Lee and Johnston counties. Forum of elected officials and local government staff to address regional issues. Information on programs, regional statistics, useful links

UPS www.ups.com

Programs online to calculate the cost of shipments, to track packages, zone and rate charts for shipments available, and software to download to calculate shipping costs

U.S. Business Advisor www.business.gov/

Answers to commonly asked questions, step-by-step guides: How to expand a business, finance, environmental problem assistance, social security information, links to SBA, IRS, OSHA, zip code look-up

U.S. Census Bureau www.census.gov/

U.S. Census statistics: social, demographic, economic information links to other federal sites

U.S. Department of Commerce International Trade Administration www.ita.doc.gov/

"Dedicated to helping U.S. businesses compete in the global marketplace".

Offers "how-to" publications and software, trade compliance information, trade statistics, industry listings

U.S. Department of Labor www.osha.gov/

Occupational Safety and Health Administration's publications, programs, services, software, data, compliance assistance, frequently asked questions, links to related sites

U.S. Patent and Trademark Office www.uspto.gov/

General information on patents and trademarks, forms to download, listing of fees, how to file a design patent, basic facts about registering a trademark

U.S. Postal Service ZIP Code Lookup and Address Information

www.usps.com/ncsc/ziplookup/lookupmenu.htm

ZIP+4 lookup, city, state ZIP Code associations, official postal abbreviations

U.S. Securities and Exchange Commission www.sec.gov/

Frequently asked questions about "Going Public" with a business, current initiatives of interest to small businesses, links to small business information

U.S. Small Business Administration www.sbaonline.sba.gov/

Information on starting, financing, expanding a small business, local links, information on the rights of small businesses, such as freedom of information, legislation, other resources, online library

Worldwide Research, Advisory and Business Intelligence Services www.findsvp.com/

Thousands of market research reports in many forms

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