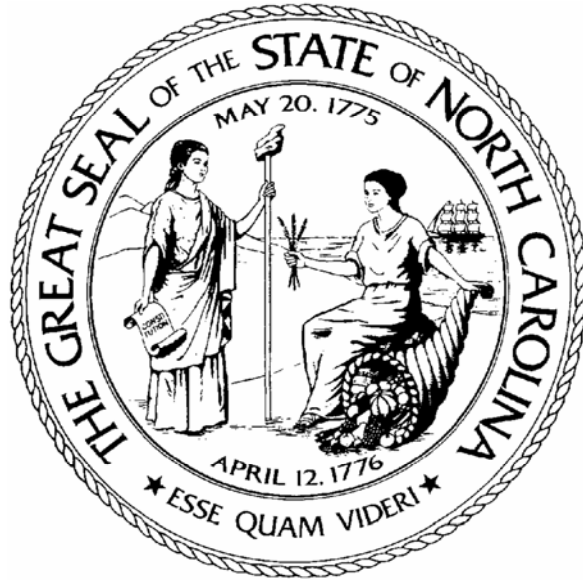


# BUSINESS NOTES



Prepared by

Business ServiCenter  
Business License Information  
North Carolina Department of Commerce

Mailing Address

4344 Mail Service Center  
Raleigh, North Carolina 27699-4344

Street Address

301 N. Wilmington Street  
Raleigh, North Carolina 27601

NC Toll-free (800) 228-8443  
Or (919) 715-2864

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## **Message from the Secretary**

Success in business often depends on having the right information at the right time. Our Business ServiCenter is committed to providing you with the right information for your business license and permitting needs and we will do it promptly. Assistance for other business needs may be obtained from a network of additional resources available throughout the state. Our Business License Consultants will put you in touch with these resources to help you get the assistance you need to start, expand or maintain your business in North Carolina.

“Business Notes” has been prepared for your convenience and provides basic information on NC business licensing and some of the state, federal and local agencies that may regulate your business. Also included in this booklet are business resource organizations and state occupational licensing boards that may offer support for your endeavor. Each new business enterprise is an important part of the state's economic prosperity. The Department of Commerce is proud to welcome you to North Carolina and is glad you have chosen to join the North Carolina business community.

James T. Fain III  
Secretary  
North Carolina Department of Commerce

## Welcome

Welcome to the State of North Carolina business community. The North Carolina Business ServiCenter is here to make it easier for both new and existing businesses to learn about and meet the licensing requirements of the State. North Carolina has **no single generic or one-size-fits-all "business license"** requirement. However, depending on the nature of your business, you could be subject to certain specific requirements from one or more state agencies. You will need to determine and meet all the applicable requirements to ensure full compliance with all the rules and regulations of the various state agencies. Additionally, your business may be subject to local and/or federal requirements. Sorting it all out and knowing just whom to contact could be one big confusing job—but not with Business ServiCenter at your service! License Consultants at the Business ServiCenter are prepared to assist in identifying all the applicable requirements of the various state agencies and they can also provide you with useful information pertaining to local and federal requirements.

## Business ServiCenter At Your Service: We Want to Help

The North Carolina Business ServiCenter offers the business community a centralized information source for state business regulations, and can, on request, assist in securing the licenses and permits needed for certain business enterprises. Assistance through the Business ServiCenter is always tailored to fit the individual needs of the businesses with which it consults. There is no charge for assistance through the Business ServiCenter, though applicants for licenses and permits remain responsible for the associated license and permit fees. The following is a list of business license services available to clients:

- access to License Consultants
- one-on-one client consultation
- customization of license information pertinent to your business concept, including provision of employer forms
- Business ServiCenter license information website with useful business information and forms and links to state agencies and other organizations of interest to the business community ([www.nccommerce.com/servicenter/blio](http://www.nccommerce.com/servicenter/blio))
- provision of contact and general information for state occupational licensing boards
- provide phone numbers to local government licensing and zoning offices
- referrals to federal government agencies
- assistance identifying other business resources
- referral for business loan information

## Overview of Licensing Requirements

Licensing and permitting requirements may be imposed by state and local governing authorities as well as by federal authorities.

### State

It bears repeating: North Carolina has no single generic license for all businesses. Some businesses may be subject to several state requirements while others may not be subject to any. For instance, most service-only businesses are not subject to any state licensing requirements, but restaurants may have to comply with several such requirements. **If you are planning to establish a business in North Carolina, you are encouraged to call the Business ServiCenter and speak to a License Consultant first.** Speaking with a consultant is the best way to determine compliance with all state license and permitting requirements. Should you miss a license requirement after relying on advice from license consultant, you will still have to fulfill the license requirement, but **you generally will not be punished or have to pay a fine for non-compliance if the license consultant failed to advise you about the specific STATE requirement you missed.**

### Local

Certain businesses need city or county licenses, or both, from the cities and/or the counties in which they are doing business. Failure to obtain proper local licenses may result in penalties to you and your business. In addition, certain types of businesses may be required to obtain special permits from local health authorities and fire or police departments. The Business ServiCenter maintains a current list of local license, fire, law enforcement, and health department phone numbers for your convenience.

In establishing your business in North Carolina, you must not overlook applicable zoning regulations and ordinances. The Business ServiCenter's License Consultants are also prepared to provide you with contact information for local zoning boards and departments.

### Federal

Most new small businesses are unlikely to require any type of federal permit or license to operate. However, it is important and in your best interest to make absolutely certain that you comply with all applicable federal regulations **before** starting your business activity. Therefore, you should consult an attorney of your choice for assistance in making sure you have addressed all federal regulations that might apply to your situation.

## Selecting a Business Structure

One of the first steps in establishing a business is to determine the structure most appropriate for your business. There are several different business structures from which to choose and different establishment procedures depending on your desired structure. In order to provide you with fundamental information, the basic structures or forms of organization are described below in the following paragraphs. However, the descriptions are for informational purposes only and are not

intended to be, nor should you rely on them as, legal advice. Before selecting a business structure, it is advisable to consult your attorney and/or accountant as each structure carries with it unique legal and tax consequences.

A ***sole proprietorship*** is a business that is owned and operated by an individual. The owner is personally and legally responsible for his or her actions, including any actions taken on behalf of or in the name of the business. All profit or loss from a sole proprietorship belongs to the owner. This type of business organization is relatively simple to form and operate. No formal action is required by law to establish a sole proprietorship; however, proper name registration and certain permits and licenses may be required.

A ***general partnership*** is formed by two or more persons who agree to contribute money, labor, and/or skill to a business and to share its profits, losses, and management. All partners typically are held legally responsible for their own actions and the actions of the other partners, including actions taken on behalf of or in the name of the partnership. Formal written documents are not required by law for most partnerships. However, business experts suggest that it is sound practice for partners in a business to have a written agreement covering their intent and expectations on basic issues, such as whether the partners will take profit or reinvest it. It is advisable to have such agreements prepared by an attorney. As with a sole proprietorship, proper name registration and certain permits and licenses may be required.

A ***limited partnership*** may be formed by two or more individuals, partnerships, corporations or other associations. Limited partnerships have both general and limited partners. A limited partner generally plays only one role in the business and that is as an investor. Accordingly, a limited partner's liability for the actions and debts of the partnership is usually limited to the extent or value of his investment. By contrast, general partners are involved in operating and managing the business and are therefore subject to unlimited liability for the acts and debts of the partnership. The formation of a limited partnership is accomplished by executing a Certificate of Limited Partnership and recording it with the Corporations Division of the Department of the Secretary of State. Proper name registration and certain permits and licenses may be required.

A ***limited liability partnership, or LLP***, is a type of partnership that has only general partners, but nonetheless affords protection from personal liability to those partners who are not personally involved in or personally responsible for acts that result in liability. Businesses providing professional services, such as law firms, are often structured as LLPs. An LLP is created by filing an application for registration with the Corporations Division of the Department of the Secretary of State.

A ***limited liability company, or LLC***, is an unincorporated association, legally distinct and separate from its owners. An LLC offers its owners both limited personal liability for actions of the business and special tax treatment that may prevent what has been called "double taxation" of the owners' income. The formation of an LLC is accomplished by filing Articles of Organization with the Corporations Division of the Department of the Secretary of State.

A ***corporation***, though formed by individuals, is a distinct entity that has a legal status or

existence separate from both the individuals who may form it and its owners. Think of a corporation as an artificial entity or “person.” Owners of a corporation, called shareholders, are generally protected from personal liability in that their personal property is not at risk for the liabilities of the business. Businesses incorporated and organized under North Carolina law are required to file Articles of Incorporation with the Corporations Division of the Department of the Secretary of State. It is recommended that an attorney be engaged to ensure all essential details are addressed and properly handled.

“**S-corporation**” status is determined by the Federal Government and pertains to tax treatment. Restrictions for an S-corporation are outlined in IRS publication 334, Tax Guide for a Small Business. Call the IRS to request forms, 800-829-3676 or download from [www.irs.gov](http://www.irs.gov) on the Internet.

Information on filing **limited partnerships, LLPs, LLCs, and corporations** is available by telephone, letter, over the counter, or over the Internet from:

Department of the Secretary of State  
Corporations Division  
PO Box 29622  
Raleigh, North Carolina 27626-0622  
919-807-2225  
1-888-246-7636 (leave message)  
[www.sosnc.com](http://www.sosnc.com)

For your convenience, the Business ServiCenter’s license consultants can also be of assistance in getting this information to you.

## **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 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 where 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 duly acknowledged in accordance with the provisions of G.S. 47-41.01 and 47-41.02.

Regardless of structure type, it is not necessary for a business to file an Assumed Name Certificate in any county where no place of business is maintained and where the only business done is the sale of goods by sample or by traveling agents or by mail.

As a convenience to you, License Consultants will be happy to provide you with blank Assumed Name Certificate forms so that you may complete and file as appropriate.

## **Registering Trademarks and Service Marks**

### **State Registration**

A trademark is any word, name, symbol, graphic image or combination of words and graphic images that your business has formally adopted and uses to identify its products and distinguish them from the products of its competitors. A service mark identifies your business's services and distinguishes them from the services offered by competitors. Registering a trademark or service mark serves as public notice that you are claiming ownership of the mark, and may prevent a competitor from infringing upon or using the same mark. Both trademarks and service marks must already be in use in North Carolina before they can be registered in North Carolina. Simply advertising that your business goods or services will be available in North Carolina in the future does not establish that they are currently in use in the state.

While registering trademarks and service marks is voluntary, the Department of the Secretary of State strongly recommends that you protect your marks by registering them. Call the Trademarks Division at 919-807-2162 for information on the registration process or for registration forms. Information and forms are also available on the Secretary of State web site [www.sosnc.com](http://www.sosnc.com).

### **Federal Registration**

You can register trademarks and service marks at the federal level as well as at the state level. For information on federal trademark and service mark registration, contact the Assistant Commissioner for Trademarks, 2900 Crystal Dr., Arlington, VA 22202-3515 or call 800-786-9199. Additional information and applicable forms are also available on the web site for the US Patent and Trademark Office [www.uspto.gov](http://www.uspto.gov).

While federal registration will protect your mark throughout the entire United States, it often involves a lengthy and time-consuming process. Many businesses choose to seek state registration in order to protect their marks while federal registration is pending. State and federal mark registrations are unrelated; state and federal agencies involved do not cross-check state and federal records against each other as part of the registration process. Know that requirements for state and federal mark registration are not the same. Acquiring a federal mark registration does not mean that your mark will be accepted at the state level.

## **Taxes**

Taxation for small businesses may be simple or complex, depending on the size and the type of business structure. Some of the taxes with which a business must be concerned are briefly described below. Keep in mind that tax liability for each business will be different and that you should consult your attorney and accountant regarding comprehensive tax planning to fit your unique business situation.

### **Sales and Use Tax**

In addition to state, local, and/or federal license requirements, many businesses are subject to separate state sales tax regulations. Every person who is a retail or wholesale merchant in the business of selling, renting or leasing taxable tangible personal property in North Carolina is required to obtain a Merchants Certificate of Registration, unless specifically exempt by statute. Once registered, the business owner will receive information from the Department of Revenue on sales tax reporting and remittance requirements.

For clarification of the sales and use tax law as it applies to your business or to obtain a Merchants Certificate of Registration (application form AS/RP1), contact:

North Carolina Department of Revenue  
Sales and Use Tax Division  
501 N. Wilmington Street  
Raleigh, North Carolina 27634-0001  
877-252-3052 [www.dor.state.nc.us](http://www.dor.state.nc.us)

Besides the main office listed above, some counties in North Carolina have a local branch office of the N.C. Department of Revenue that can provide assistance. Your License Consultants can provide contact information regarding local branch offices and, on request, will also supply you with forms pertaining to the Sales and Use Tax.

### **Privilege License Tax**

The state privilege license tax is applicable to certain businesses or professions in North Carolina and should be applied for before the commencement of business. Privilege licenses are issued annually and limit the person, firm or corporation named in the license to conducting the profession or business specified on the license. Obtaining a privilege license does not in and of itself authorize the practice of a profession or business. The privilege license is not a certification in any way that the holder is qualified to perform a specific business or profession. It is simply a tax for the privilege of doing business in the state. License Consultants can inform you as to whether any privilege licenses apply to your business and can provide you with the proper application for the license. Other questions regarding privilege license taxes should be directed to:

North Carolina Department of Revenue  
License and Excise Tax Division

Post Office Box 25000  
Raleigh, North Carolina 27634-0001  
(919) 733-3673

**Franchise and Income Tax**

Every corporation doing business in North Carolina and every inactive corporation chartered or domesticated here must file an annual franchise and income tax return using the name reflected by the corporate charter if incorporated in this State or using the name reflected by the certificate of authority if organized and incorporated under the laws of another state. A franchise tax is imposed on corporations for the privilege of doing business in this State. This tax is due annually as long as the corporation remains incorporated, domesticated, or continues to do business in North Carolina. Questions concerning franchise and income tax obligations should be directed to:

North Carolina Department of Revenue  
Corporate Income and Franchise Tax Division  
501 N. Wilmington Street  
Raleigh, North Carolina 27634-0001  
877-252-3052

**Ad Valorem Taxes**

As a business owner, you are responsible for listing your business personal property with the county assessor's office in the county in which your business is located and you must also provide the assessor with information concerning any real property improvements such as the addition of a new structure. Your failure to list the property within the time allowed by law may result in severe penalties under the provisions of Article 16, Chapter 105 of the North Carolina General Statutes.

## Employer Requirements

### Withholding Taxes

Certain taxes must be withheld from employee wages and remitted to the appropriate government agency. These include state and federal income taxes and FICA (Social Security). The State of North Carolina requires that every new employer complete and file with the North Carolina Department of Revenue an application for a North Carolina withholding identification number. In addition, the federal government requires that every employer who pays wages to one or more employees file an application for an employer identification number with the Internal Revenue Service. You may hear these numbers often referred to as Tax ID Number or Taxpayer ID Number.

### State

To register with the State of North Carolina, you must complete an Application for Withholding Identification Number (Form AS/RP1) (available at the Business ServiCenter and submit it to:

North Carolina Department of Revenue  
PO Box 25000  
Raleigh, North Carolina 27640  
877-252-3052  
[www.dor.state.nc.us](http://www.dor.state.nc.us)

### Federal

To register with the federal government, Application for Employer Identification Number (Form SS-4) (available at the Business ServiCenter should be filed with:

Internal Revenue Service Center  
Attn: EIN Operation  
Holtsville, NY 00501  
Tele-Tin: (866) 816-2065  
Fax-Tin: (631)-447-8960

As a public service, the Internal Revenue Service will assemble and forward to you a tax information kit that fits your particular business situation. The kit includes forms and publications that apply solely to federal taxes. To obtain this information, contact the IRS at 1-800-829-3676 or their web site, [www.irs.gov](http://www.irs.gov), and request:

- 1) *Your Business Tax Kit* (YBTK) for either a sole proprietorship, partnership, or corporation; Publication 454;
- 2) *Tax Guide for Small Business* (Publication 334); and
- 3) *Employer's Tax Guide* (Publication 15).

For more information regarding Federal Employer Identification Numbers, read *Understanding Your*

EIN (Publication 1635).

### **Unemployment Insurance Tax**

Generally, a sole proprietorship, partnership, or corporation is required to provide unemployment insurance coverage for its employees if the business:

- has one or more employees for twenty or more weeks in a calendar year; or
- pays \$1,500 in wages during a calendar quarter.

You may also be liable for unemployment insurance tax if you acquire all or part of a business already subject to the Unemployment Insurance Act. Employer contributions to the Unemployment Insurance Fund are paid to and administered by the North Carolina Employment Security Commission. To determine the extent of your obligation, contact your local Job Service Center or:

Employment Security Commission  
700 Wade Avenue  
Raleigh, North Carolina 27605  
(919) 733-3098 [www.ncesc.com](http://www.ncesc.com)

You may also obtain general information provided by ESC from your License Consultant.

### **Workers' Compensation**

The Workers' Compensation Act requires that any employer who employs three or more employees provide worker's compensation coverage. The act provides employees with compensation for the loss of earning capacity from accidents/deaths or injuries and occupational diseases arising in the course of employment. Any sole proprietor or partner of a business whose employees are eligible for benefits may also be covered as an employee under the workers' compensation coverage the business if the following conditions are met:

- the proprietor or partner is actively engaged in the operation of the business; and
- the insurer is notified that he/she has elected to be included.

For further information concerning workers' compensation, contact:

North Carolina Industrial Commission  
430 N. Salisbury Street  
Raleigh, North Carolina 27611  
(919) 733-0345; (800) 688-8349  
[www.comp.state.nc.us](http://www.comp.state.nc.us)

mailing address:  
4319 Mail Service Center  
Raleigh, North Carolina 27699-4319

Your License Consultant has general workers' compensation information supplied by the Industrial Commission and, for your convenience, will be happy to provide you with same.

### **Occupational Safety and Health Act of North Carolina**

The North Carolina Department of Labor administers and implements the Occupational Safety and Health Act of North Carolina that applies to most private sector employment in the state. OSHA safety and health standards are enforced by the state to protect workers from unsafe and unhealthy working conditions. The Department offers free services that can help employers bring their businesses into full compliance with OSHA standards. For specific information regarding OSHA requirements, you should contact:

North Carolina Department of Labor  
Occupational Safety and Health Division  
4 West Edenton Street  
Raleigh, North Carolina 27601  
(919) 807-2900 [www.dol.state.nc.us](http://www.dol.state.nc.us)

### **Federal Occupational Safety and Health Act**

The U.S. Department of Labor administers and enforces the Federal OSHA rules designed to protect workers from workplace hazards. Enforcement is a high priority at the federal level and OSHA continues to track the injury and illness records of about 80,000 workplaces in high hazard industries to identify trends, pinpoint problems and target inspections. For more information regarding compliance with federal standards, contact:

**Raleigh Area Office**  
U.S. Department of Labor  
Century Station Federal Office Bldg.  
300 Fayetteville Street Mall, Rm. 438  
Raleigh, NC 27601-9998  
(919) 856-4770; fax (919) 856-4183

**Region 4**  
U.S. Department of Labor  
Regional Office  
61 Forsyth Street, SW  
Atlanta, GA 30303  
(404) 562-2300; fax (404) 562-2295

You may also find the Federal OSHA website to be helpful at [www.osha.gov](http://www.osha.gov)

### **Employment Eligibility Verification**

The Immigration Reform and Control Act of 1986 requires employers to verify employment eligibility of anyone hired after November 6, 1986. To fulfill this mandate, employers must complete and retain a one-page Employment Eligibility Form (Form I-9). The form must be presented for inspection to officers of the US Immigration and Naturalization Service or the US Department of Labor upon request. The law does not require that Form I-9 be completed for:

- 1) Persons hired before November 7, 1986;
- 2) Persons hired after November 6, 1986, who left your employment before June 1, 1987;
- 3) Persons you employ for domestic work in a private home on an intermittent or sporadic basis;
- 4) Persons who provide labor to you who are employed by a contractor providing contract services (e.g. employee leasing); or
- 5) Persons who are independent contractors.

Employer information is available by telephone, letter, or over the Internet from:

Immigration and Naturalization Service  
6 Woodlawn Green, Room 138  
Charlotte, North Carolina 28217  
(704) 523-1704

Immigration and Naturalization Service  
Martin Luther King, Jr. Federal Bldg.  
77 Forsyth Street, SW  
Atlanta, GA 30303  
(800) 375-5283  
[www.ins.usdoj.gov](http://www.ins.usdoj.gov)

### **New Hire Reporting**

North Carolina employers are required to report certain information about employees who have been newly hired, rehired or have returned to work. The form on which to report this information may be obtained from the Business ServiCenter or directly from the New Hire Reporting Program at P.O. Box 900004, Raleigh, NC 27675-9004. The program's web address is [www.ncnewhires.com](http://www.ncnewhires.com).

## **Contacts and Information Resources**

### **NC Department of Commerce**

[www.nccommerce.com](http://www.nccommerce.com)

- Business & Industry Division 919-733-4977  
[www.investnc.com](http://www.investnc.com)
  - Business Recruitment
  - Site Selection (Statewide building & site database  
<http://www.ncsiterearch.com/>)
  - Research & Analysis
  - Market Access & Logistics
  - Education & Training
  - Human Resources
  - Environmental
  - Incentives
- Office of Business & Entrepreneurial Services
  - Business ServiCenter 1-866-259-9846
  - Business License Information 1-800-228-8443
- International Trade Division 919-733-4151
- Commerce Finance Center 919-733-4977
- North Carolina Board of Science & Technology 919-733-4151

### **NC Department of the Secretary of State**

[www.sosnc.com](http://www.sosnc.com)

- Reception/Information 919-807-2000
- Corporations Division 919-807-2225
- Trademarks Division 919-807-2162
- Securities Division 919-733-3924
- Solicitation Licensing Division 919-807-2214
- Authentications 919-807-2140
- UCC Division 919-807-2111
- Notary Public Division 919-807-2131
- Lobbyist Registration 919-807-2156

### **Official Web Site of North Carolina**

[www.ncgov.com](http://www.ncgov.com) Information and links to state agencies

**Federal Information Center** 800-688-9889 <http://fic.info.gov>

### **Tax Information**

- **IRS** [www.irs.gov](http://www.irs.gov)  
Information 800-829-1040 Forms 800-829-3676

- **NC Department of Revenue** [www.dor.state.nc.us/DOR](http://www.dor.state.nc.us/DOR)  
Information 919-733-3991

**NC Department of Labor** 800-NC Labor [www.DOL.state.nc.us](http://www.DOL.state.nc.us)

**NC Department of Environment & Natural Resources**

Customer Service Center 877-623-6748 [www.envhelp.org](http://www.envhelp.org)

**NC Occupational Boards** Call the Business ServiCenter at 800-228-8443 for phone number referral to a board.

**NC Counties** Check local listings or call the Business ServiCenter 800-228-8443  
<http://ncinfo.iog.unc.edu/library/counties.html>

**NC Cities & Towns** Check local listings, city or town hall, or call the Business ServiCenter 800-228-8443

<http://ncinfo.iog.unc.edu/library/cities.html>

**Other Business Resource Groups**

- Small Business Center (SBC) at your local Community College  
[www.ncccs.cc.nc.us/Business\\_and\\_Industry/sbncmainpage.htm](http://www.ncccs.cc.nc.us/Business_and_Industry/sbncmainpage.htm)
- Small Business Administration (SBA)  
800-827-5722 [www.sba.gov](http://www.sba.gov) or [www.sba.gov/answerdesk.html](http://www.sba.gov/answerdesk.html)
- Service Corp of Retired Executives (SCORE)  
800-634-0245 [www.score.org](http://www.score.org)
- Small Business & Technology Development Center (SBTDC)  
[NC only] 800-258-0862 or 919-715-7272 [www.sbtcdc.org](http://www.sbtcdc.org)

**Minority Business Resources**

- To become certified as a minority business in NC contact the Historically Underutilized Business program, 919-807-2330 or [www.doa.state.nc.us/doa/hub](http://www.doa.state.nc.us/doa/hub)
- Federal Government Contracting Development [www.sba.gov/gcmed/index.html](http://www.sba.gov/gcmed/index.html)  
Small Disadvantaged Business Certification [www.sba.gov/sdb/section06c.htm](http://www.sba.gov/sdb/section06c.htm)
- Minority Business Development Agency  
404-730-3300 [www.mbd.gov](http://www.mbd.gov)
- Women's Business Center  
910-323-3377 [www.wcof.org](http://www.wcof.org)
- NC Institute of Minority Economic Development  
919-956-8889 [www.ncimed.com](http://www.ncimed.com)

**Financing Your Business**

The following organizations may be able to help you with funding:

- Small Business Administration (SBA)  
800-827-5722 [www.sba.gov](http://www.sba.gov)
- Self-Help Credit Union  
[NC only] 800-476-7428 or 919-956-4400 [www.self-help.org](http://www.self-help.org)
- Capital Opportunities for Small Businesses (SBTDC)  
[NC only] 800-258-0862 or 919-715-7272 [www.sbtdc.org](http://www.sbtdc.org)
- NC Technology Development Authority (NCTDA)  
919-990-8588 [www.nctda.org](http://www.nctda.org)
- Minority Business Loans (NAACP)  
704-525-6800 [www.naacp.org/cdrc](http://www.naacp.org/cdrc)

## Offering Securities in North Carolina

Since you're starting a business in North Carolina, you may have thought about offering corporate stock, shares in a limited partnership or some other security to help fund your start-up. Security offers and sales in North Carolina are subject to the North Carolina Securities Act. Call the Securities Division at 919-733-3924 or [NC only] 800-688-4507 for more information. Information and forms are also available on the web site [www.sosnc.com](http://www.sosnc.com).

## NC Occupational Licensing Boards and Commissions

### Accounting

Board of CPA Examiners  
1101 Oberlin Road, Suite 104  
P.O. Box 12827  
Raleigh, NC 27605-1169  
919-733-4222; fax 4209  
Licensing: 919-733-1422  
[www.cpaboard.state.nc.us](http://www.cpaboard.state.nc.us)

### Acupuncture

Acupuncture Licensing Board  
P.O. Box 10686  
Raleigh, NC 27605  
919-821-3008  
[www.ncalb.state.nc.us](http://www.ncalb.state.nc.us)

### Alarm Systems

Alarm Systems Licensing Board  
1631 Midtown Place, Suite 104  
P.O. Box 29500  
Raleigh, NC 27609  
919-875-3611  
[www.jus.state.nc.us/ppps/aslmain.htm](http://www.jus.state.nc.us/ppps/aslmain.htm)

### Appraisal

Appraisal Board  
P.O. Box 20500  
Raleigh, NC 27619  
919-420-7920  
[www.ncappraisalboard.org](http://www.ncappraisalboard.org)

### Architecture

Board of Architecture  
127 W Hargett St., Suite 304  
Raleigh, NC 27601  
919-733-9544

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

### Athletic Trainers

Board of Athletic Trainer Examiners  
P.O. Box 10769  
Raleigh, NC 27605  
919-821-4980  
[www.ncbate.org](http://www.ncbate.org)

### Auctioneer

Auctioneer Licensing Board  
602 Stellata Drive  
Fuquay-Varina, NC 27526  
919-567-2844  
[www.ncalb.org](http://www.ncalb.org)

### Banking Commission

Commissioner of Banks  
316 W. Edenton Street  
4309 Mail Service Center  
Raleigh, NC 27603  
919-733-3016  
[www.banking.state.nc.us](http://www.banking.state.nc.us)

### Barber

Board of Barber Examiners  
2321 Crabtree Blvd, Suite 110  
Raleigh, NC 27604  
919-981-5210

### Chiropractic

Board of Chiropractic Examiners

174 Church Street  
Concord, NC 28025  
704-793-1342 or  
704-721-0805  
[www.ncchiroboard.com](http://www.ncchiroboard.com)

### Cosmetology

Board of Cosmetic Arts  
1201 Front St., Suite 110  
Raleigh, NC 27609  
919-733-4117  
[www.cosmetology.state.nc.us](http://www.cosmetology.state.nc.us)

### Counselors

Board of Licensed Professional Counselors  
P.O. Box 1369  
Garner, NC 27529-1369  
919-661-0820  
[www.ncblpc.org](http://www.ncblpc.org)

### Dental

Board of Dental Examiners  
15100 Weston Pkwy, Suite 101  
Cary, NC 27513  
919-678-8223  
[www.ncdentalboard.org](http://www.ncdentalboard.org)

### Dietetics/Nutrition

Board of Dietetics/Nutrition  
1500 Sunday Drive, Suite 102  
Raleigh, NC 27607  
919-861-5580  
[www.ncbdn.org](http://www.ncbdn.org)

### Electrical Contractors

Board of Examiners of Electrical Contractors

3101 Industrial Drive  
Suite 206  
Raleigh, NC 27619  
919-733-9042  
[www.ncbeec.org](http://www.ncbeec.org)

### Electrolysis

Board of Electrolysis Examiners  
P.O. Box 13626  
Greensboro, NC 27415  
336-841-4025

### Engineers & Land Surveyors

Board of Examiners for Engineers and Surveyors  
310 West Millbrook Road  
Raleigh, NC 27609  
919-841-4000  
[www.ncbels.org](http://www.ncbels.org)

### Foresters

Board of Registration for Foresters  
P.O. Box 27393  
Raleigh, NC 27611  
919-772-5883  
<http://members.aol.com/ncbrf/>

### Funeral Service

Board of Funeral Services  
1033 Wade Avenue, Suite 108  
Raleigh, NC 27605  
919-733-9380  
800-862-0636  
[www.ncbfs.org](http://www.ncbfs.org)

### General Contractors

Board for General Contractors  
3739 National Drive, Suite 225  
P.O. Box 17187  
Raleigh, NC 27619  
919-571-4183  
[www.nclbgc.net](http://www.nclbgc.net)

### Geologists

Board for Licensed Geologists  
P.O. Box 41225  
Raleigh, NC 27629-1225  
919-850-9669; fax 872-1598  
[www.ncblg.org](http://www.ncblg.org)

### Hearing Aid Dealers

Board of Hearing Aid Dealers and Fitters  
2462 Stantonsburg Rd; No. 214  
Greenville, NC 27834  
252-752-6382; fax 252-752-6305  
[www.nchalb.org](http://www.nchalb.org)

### Home Inspectors

Home Inspectors Licensing Board  
322 Chapanoke Rd.  
Raleigh, NC 27603  
919-662-4480; Fax 4459  
[www.nchilb.com](http://www.nchilb.com)

### Landscape Architects

Board of Landscape Architects  
P.O. Box 41225  
Raleigh, NC 27629  
919-850-9088  
[www.ncbola.org](http://www.ncbola.org)

### Landscape Contractors

Landscape Contractors Registration Board  
P.O. Box 1578  
Knightdale, NC 27545  
919-266-8070  
[www.nclcrb.state.nc.us](http://www.nclcrb.state.nc.us)

### Law Examiners

Board of Law Examiners  
P.O. Box 2946  
Raleigh, NC 27602  
919-828-4886  
[www.ncble.org](http://www.ncble.org)

### Librarians

Public Librarian Certification Commission  
4640 Mail Service Center  
Raleigh, NC 27699  
919-733-2570  
<http://statelibrary.dcr.state.nc.us/ld/plcert/plcert1.htm>

### Locksmiths

NC Locksmiths Licensing Board  
P.O. Box 10769  
Raleigh, NC 27605  
919-838-8782; fax 833-5743  
[www.nclocksmithboard.org](http://www.nclocksmithboard.org)

### Marriage & Family Therapy

Board of Marriage and Family Therapy  
P. O. Box 37669  
Raleigh, NC 27627  
919-772-6600

### Massage

Board of Massage and Bodywork Therapy  
P.O. Box 2539  
Raleigh, NC 27602  
919-546-0050  
[www.bmbt.org](http://www.bmbt.org)

### Medical Examiners

Board of Medical Examiners  
1203 Front Street  
P.O. Box 20007  
Raleigh, NC 27619  
919-326-1122; fax 1130  
800-253-9653  
[www.ncmedboard.org](http://www.ncmedboard.org)

### Midwifery

Midwifery Joint Committee  
3724 National Drive, Suite 201  
P.O. Box 2129  
Raleigh, NC 27612  
919-782-3211  
[www.ncbon.com](http://www.ncbon.com) (click on advanced practice)

### Nursing

Board of Nursing  
3724 National Drive, Suite 201  
P.O. Box 2129  
Raleigh, NC 27602  
919-782-3211; fax 781-9461  
[www.ncbon.com](http://www.ncbon.com)

### Nursing Home Administrators

Board of Examiners of  
Nursing Home Administrators  
3733 National Dr., Suite 228  
Raleigh, NC 27612  
919-571-4164  
[www.ncbenha.org](http://www.ncbenha.org)

### Occupational Therapy

Board of Occupational Therapy  
P.O. Box 2280  
Raleigh, NC 27602  
919-832-1380  
[www.ncbot.org](http://www.ncbot.org)

### Opticians

Board of Opticians  
P.O. Box 25336  
Raleigh, NC 27611-5336  
919-733-9321

### Optometry

Board of Examiners in Optometry  
109 N. Graham Street  
Wallace, NC 28466-0609  
910-285-3160  
800-426-4457  
[www.ncoptometry.org](http://www.ncoptometry.org)

### Pastoral Counselors

Board of Practicing Pastoral Counselors  
1001 S Marshall St, Suite 5  
Winston-Salem, NC 27101-5893  
336-794-3470

### Pharmacy

Board of Pharmacy  
P.O. Box 459, Carrboro Plaza  
Carrboro, NC 27510-0459  
919-942-4454  
[www.ncbop.org](http://www.ncbop.org)

### Physical Therapy

Board of Physical Therapy Examiners  
18 West Colony Place, Suite 140  
Durham, NC 27705  
919-490-6393  
800-800-8982  
[www.ncptboard.org](http://www.ncptboard.org)

### Plumbing

Board of Plumbing, Heating, and  
Fire Sprinkler Contractors  
1109 Dresser Court  
Raleigh, NC 27609  
919-875-3612; fax 3616  
[www.nclicensing.org](http://www.nclicensing.org)

### Podiatry

Board of Podiatry Examiners  
1500 Sunday Drive, Suite 102  
Raleigh, NC 27607  
919-861-5583  
[www.ncbpe.org](http://www.ncbpe.org)

### Private Protective Services

Private Protective Services  
1631 Midtown Place, Suite 104

Raleigh, NC 27609  
919-875-3611  
[www.jus.state.nc.us/pps/pps.htm](http://www.jus.state.nc.us/pps/pps.htm)

### Psychologists

Psychology Board  
895 State Farm Rd., Suite 101  
Boone, NC 28607  
828-262-2258  
[www.ncpsychologyboard.org](http://www.ncpsychologyboard.org)

### Real Estate

Real Estate Commission  
P.O. Box 17100  
Raleigh, NC 27619-7100  
919-875-3700  
[www.ncrec.state.nc.us](http://www.ncrec.state.nc.us)

### Refrigeration

Board of Refrigeration Examiners  
893 Hwy 70 West, Suite 208  
Garner, NC 27529  
919-779-4711  
[www.refrigerationboard.org](http://www.refrigerationboard.org)

### Respiratory Care

Board of Respiratory Care  
1100 Navaho Drive, Suite 242

Raleigh, NC 27609  
919-878-5595; fax 878-5565  
[www.ncrcb.org](http://www.ncrcb.org)

### Sanitarian Examiners

Board of Sanitarian Examiners  
7171 Brown Summit Rd.  
Brown Summit, NC 27214  
336-625-4246

### Social Work

Certification Board for Social Work  
P.O. Box 1043  
Asheboro, NC 27204  
336-625-1679  
[www.ncswboard.org](http://www.ncswboard.org)

### Soil Scientists

Board for Licensing Soil Scientists  
P.O. Box 5316  
Raleigh, NC 27650-5316  
919-250-0724  
[www.ncblss.org](http://www.ncblss.org)

### Speech & Language Pathologists

Board of Speech and Language  
Pathologists and Audiologists  
P.O. Box 16885

Greensboro, NC 27416-0885  
336-272-1828  
[www.ncboeslpa.org](http://www.ncboeslpa.org)

### Substance Abuse

Substance Abuse Professionals  
Certification Board  
P.O. Box 10126  
Raleigh, NC 27605  
919-832-0975; fax 833-5743  
800-248-2466 Training Line  
[www.ncsapcb.org](http://www.ncsapcb.org)

### Therapeutic Recreation

Therapeutic Recreation  
Certification Board  
P.O. Box 67  
Saxapahaw, NC 27340  
336-212-1133  
[www.mindspring.com/~trcb](http://www.mindspring.com/~trcb)

### Veterinary

Board of Veterinary Medicine  
P.O. Box 37549  
Raleigh, NC 27627  
919-854-5601  
[www.ncvmb.org](http://www.ncvmb.org)

## N.C. Small Business Centers

North Carolina Small Business Centers provide a variety of seminars and workshops, one-on-one counseling, a library of resources and referrals to other sources of help.

**Alamance Community College**  
336-578-2002 [www.alamance.cc.nc.us](http://www.alamance.cc.nc.us)

**Asheville-Buncombe Technical Community College**  
828-254-1921 [www.asheville.cc.nc.us](http://www.asheville.cc.nc.us)

**Beaufort County Community College**  
252-946-6194 [www.beaufort.cc.nc.us](http://www.beaufort.cc.nc.us)

**Bladen Community College**  
910-862-2164 [www.bladen.cc.nc.us](http://www.bladen.cc.nc.us)

**Blue Ridge Community College**  
828-694-1700 [www.blueridge.cc.nc.us](http://www.blueridge.cc.nc.us)

**Brunswick Community College**  
1-800-754-1050  
[www.brunswick.cc.nc.us](http://www.brunswick.cc.nc.us)

**Caldwell Community College & Technical Institute**  
828-726-2200 [www.cccti.edu](http://www.cccti.edu)

**Cape Fear Community College**  
910-362-7000 [www.cfcc.net](http://www.cfcc.net)

**Carteret Community College**  
252-222-6000 [www.carteret.cc.nc.us](http://www.carteret.cc.nc.us)

**Catawba Valley Community College**  
828-327-7000 [www.cvcc.cc.nc.us](http://www.cvcc.cc.nc.us)

**Central Carolina Community College**  
800-682-8353 [www.centralcarolina.org](http://www.centralcarolina.org)

**Central Piedmont Community College**  
704-330-2722 [www.cpcc.cc.nc.us](http://www.cpcc.cc.nc.us)

**Cleveland Community College**  
704-484-4000 [www.cleveland.cc.nc.us](http://www.cleveland.cc.nc.us)

**Coastal Carolina Community College**  
910-455-7027 [www.coastal.cc.nc.us](http://www.coastal.cc.nc.us)

**College of The Albemarle**  
252-335-0821 [www.albemarle.cc.nc.us](http://www.albemarle.cc.nc.us)

**Craven Community College**  
252-638-4131 [www.craven.cc.nc.us](http://www.craven.cc.nc.us)

**Davidson County Community College**  
336-249-8186 [www.davidson.cc.nc.us](http://www.davidson.cc.nc.us)

**Durham Technical Community College**  
919-686-3300 [www.durhamtech.org](http://www.durhamtech.org)

**Edgecombe Community College**  
252-823-5166 [www.edgecombe.cc.nc.us](http://www.edgecombe.cc.nc.us)

**Fayetteville Technical Community College**  
910-678-8400 [www.faytech.cc.nc.us](http://www.faytech.cc.nc.us)

**Forsyth Technical Community College**  
336-723-0371 [www.forsyth.tec.nc.us](http://www.forsyth.tec.nc.us)

**Gaston Community College**  
704-922-6200 [www.gaston.cc.nc.us](http://www.gaston.cc.nc.us)

**Guilford Technical Community College**

336-334-4822 [www.technet.gtcc.cc.nc.us](http://www.technet.gtcc.cc.nc.us)

**Halifax Community College**  
252-536-4221 [www.hcc.cc.nc.us](http://www.hcc.cc.nc.us)

**Haywood Community College**  
828-627-4500 [www.w3.haywood.cc.nc.us](http://www.w3.haywood.cc.nc.us)

**Isothermal Community College**  
828-286-3636 [www.isothermal.cc.nc.us](http://www.isothermal.cc.nc.us)

**James Sprunt Community College**  
910-296-2430 [www.sprunt.com](http://www.sprunt.com)

**Johnston Community College**  
919-934-3051 [www.johnston.cc.nc.us](http://www.johnston.cc.nc.us)

**Lenoir Community College**  
252-527-6223 [www.lenoir.cc.nc.us](http://www.lenoir.cc.nc.us)

**Martin Community College**  
252-792-1521 [www.martin.cc.nc.us](http://www.martin.cc.nc.us)

**Mayland Community College**  
828-765-7351 [www.mayland.cc.nc.us](http://www.mayland.cc.nc.us)

**McDowell Technical Community College**  
828-652-6021 [www.mcdowelltech.cc.nc.us](http://www.mcdowelltech.cc.nc.us)

**Mitchell Community College**  
704-878-3200 [www.mitchell.cc.nc.us](http://www.mitchell.cc.nc.us)

**Montgomery Community College**  
910-576-6222 [www.montgomery.cc.nc.us](http://www.montgomery.cc.nc.us)

**Nash Community College**  
252-443-4011 [www.nash.cc.nc.us](http://www.nash.cc.nc.us)

**Pamlico Community College**  
252-745-7348 [www.pamlico.cc.nc.us](http://www.pamlico.cc.nc.us)

**Piedmont Community College**  
336-599-1181 [www.piedmont.cc.nc.us](http://www.piedmont.cc.nc.us)

**Pitt Community College**  
252-321-4289 [www.pitt.cc.nc.us](http://www.pitt.cc.nc.us)

**Randolph Community College**  
336-633-0200 [www.randolph.cc.nc.us](http://www.randolph.cc.nc.us)

**Richmond Community College**  
910-582-7000 [www.richmond.cc.nc.us](http://www.richmond.cc.nc.us)

**Roanoke-Chowan Community College**  
252-862-1200 [www.roanoke.cc.nc.us](http://www.roanoke.cc.nc.us)

**Robeson Community College**  
910-783-7101 [www.robeson.cc.nc.us](http://www.robeson.cc.nc.us)

**Rockingham Community College**

336-342-4261 [www.rcc.cc.nc.us](http://www.rcc.cc.nc.us)

**Rowan-Cabarrus Community College**  
704-637-0760 [www.rccc.cc.nc.us](http://www.rccc.cc.nc.us)

**Sampson Community College**  
910-592-8081 [www.sampson.cc.nc.us](http://www.sampson.cc.nc.us)

**Sandhills Community College**  
910-692-6185 [www.sandhills.cc.nc.us](http://www.sandhills.cc.nc.us)

**South Piedmont Community College**  
704-272-7635 Ext. 309 [www.southpiedmont.org](http://www.southpiedmont.org)

**Southeastern Community College**  
910-642-7141 [www.southeastern.cc.nc.us](http://www.southeastern.cc.nc.us)

**Southwestern Community College**  
828-586-4091 [www.southwest.cc.nc.us](http://www.southwest.cc.nc.us)

**Stanly Community College**  
704-982-0121 [www.stanly.cc.nc.us](http://www.stanly.cc.nc.us)

**Surry Community College**  
336-386-8121 [www.surry.cc.nc.us](http://www.surry.cc.nc.us)

**Tri-County Community College**

828-837-6810 [www.tccc.cc.nc.us](http://www.tccc.cc.nc.us)

**Vance-Granville Community College**  
252-492-2061 [www.vgcc.cc.nc.us](http://www.vgcc.cc.nc.us)

**Wake Technical Community College**  
919-662-3500 [www.wake.tec.nc.us](http://www.wake.tec.nc.us)

**Wayne Community College**  
919-735-5151 [www.wayne.cc.nc.us](http://www.wayne.cc.nc.us)

**Western Piedmont Community College**  
828-438-6197/6177 [www.ee.enr.state.nc.us](http://www.ee.enr.state.nc.us)

**Wilkes Community College**  
336-838-6100 [www.wilkes.cc.nc.us](http://www.wilkes.cc.nc.us)

**Wilson Technical Community College**  
252-291-1195 [www.wilsontech.cc.nc.us](http://www.wilsontech.cc.nc.us)

**NC Center for Applied Textile Technology** [www.nccatt.org](http://www.nccatt.org)  
704-825-3737

**NC Community College System**  
919-733-7051 [www.ncccs.cc.nc.us](http://www.ncccs.cc.nc.us)

## **Start Up Checklist**

### **Starting a New Business in North Carolina?**

- **Write a Business Plan & Decide upon a Business Structure.**  
**Need Help? Contact the following:**
  - Small Business Center (SBC) at your local Community College  
[www.ncccs.cc.nc.us/Business\\_and\\_Industry/sbncmainpage.htm](http://www.ncccs.cc.nc.us/Business_and_Industry/sbncmainpage.htm)
  - Small Business Administration (SBA)  
 800-827-5722 [www.sbaonline.sba.gov](http://www.sbaonline.sba.gov)
  - Service Corp of Retired Executives (SCORE)  
 800-634-0245 [www.score.org](http://www.score.org)
  - Small Business & Technology Development Center (SBTDC)  
 800-258-0862 [www.sbtdc.org](http://www.sbtdc.org)
  - Your Attorney or CPA
  
- **Get State License Information & Federal Referrals.**
  - Call North Carolina Business ServiCenter  
 919-715-2864 or 800-228-8443 [www.nccommerce.com/servicenter/blio](http://www.nccommerce.com/servicenter/blio)
  - For Information concerning Occupational Safety & Health for your business activity, contact Department of Labor 800-NC Labor [www.dol.state.nc.us](http://www.dol.state.nc.us)
  - Federal Information Center 800-688-9889 <http://fic.info.gov>
  
- **Check on Local Licenses & Zoning Information.**
  - County <http://ncinfo.iog.unc.edu/library/counties.html>
  - City or Town <http://ncinfo.iog.unc.edu/library/cities.html>
  
- **File Your Business Structure and/or Register Your Business Name.**  
**Contact:**
  - Corporations Division 919-807-2225 or [www.sosnc.com](http://www.sosnc.com) for:
    - Corporation
    - LLC
    - LLP
    - Limited Partnership
  - County Register of Deeds to File Business Names for:
    - Sole Proprietorship
    - General Partnership
    - Limited Partnership
  
- **Apply for Licenses & Permits.**
  - City
  - County
  - State
  - Federal