

# CHECKLIST FOR STARTING YOUR BUSINESS IN FEDERAL HEIGHTS

*This checklist is provided by the Westminster Small Business Development Center (SBDC) located at Front Range Community College. For further information regarding the Center, please contact us at 303.460.1032, or on-line at [www.frontrange.edu/smallbusiness](http://www.frontrange.edu/smallbusiness).*

*This checklist is a quick reference for the City of Federal Heights. For a comprehensive and detailed guide to starting a business in Colorado please see the **Colorado Business Resource Guide** that can be obtained on-line at [www.state.co.us/oed/guide](http://www.state.co.us/oed/guide), or through the Westminster SBDC.*

**Is my business idea feasible?**

- √ Consider writing a business plan. The business plan tells the story of your business. A successful business plan focuses on several key areas such as management, marketing, operations, financial plans and supporting documents.
- √ Analyze your start-up costs and put together a financial plan. There are no government grants for starting a new business, but the U.S. Small Business Association (SBA) does offer a variety of guaranteed loan programs. The first step in obtaining a government guaranteed loan is to contact a commercial lender. Lenders and investors will want historical, current and future financial documentation such as a cash budget, income statement, a listing of collateral, tax returns, profit and loss projections, cash flow analysis and capital requirements.
- √ The Westminster SBDC offers business workshops and credit/non-credit classes. We are an excellent resource for shaping your business and financial plans.

**What legal structure is best for my business?**

- √ There are several types of legal structures for business organizations. Among them are sole proprietorship, partnership, "C" Corporation, "S" Corporation and Limited Liability Company. Having a discussion with an attorney and tax advisor to determine advantages, disadvantages, tax impacts and liability issues is a helpful step in the decision making process.
- √ Once you have decided on the legal structure and trade name for your business you will need to register with the State of Colorado and the City of Federal Heights.
- √ The Colorado Department of Revenue has several business registration forms on-line. These forms are at [http://www.revenue.state.co.us/TPS\\_Dir/wrap.asp?incl=busregforms](http://www.revenue.state.co.us/TPS_Dir/wrap.asp?incl=busregforms).
- √ For detailed information regarding state registration refer to the *Colorado Business Resource Guide*, or visit the State of Colorado website at [www.colorado.gov](http://www.colorado.gov) under the main category of Business.
- √ As a sole proprietor or partnership, state business registration can be obtained on-line at [http://www.revenue.state.co.us/TPS\\_Dir/wrap.asp?incl=busregforms](http://www.revenue.state.co.us/TPS_Dir/wrap.asp?incl=busregforms)
- √ As a LLC, S-Corp or C-Corp, state business registration can be obtained on-line at <http://www.sos.state.co.us/pubs/business/>
- √ All businesses, except sole proprietors with no employees, are required to have an IRS Federal Employer Identification Number (FEIN). As a sole proprietor, your social security number is your federal employer identification number. You can obtain your FEIN number by filing a completed Form SS-4. This form can be obtained from the IRS by calling 800-829-3676, or one-line at [www.irs.gov](http://www.irs.gov) under the Forms heading.

**What taxes will apply to my business?** (see page 5)

- √ **Sales and Use Tax:** If you buy or sell goods, ship goods, or use merchandise or materials that you purchased tax free, you will be required to collect state and local sales tax and possibly pay state and local use taxes.
- √ **State:** The Colorado Department of Revenue provides a free sales tax class that is offered every Friday from 9:00 a.m. to Noon. The class is held at 1881 Pierce Street, Lakewood. No reservations are necessary, but registration for the class begins at 8:45 a.m. For dates, go to: [http://www.revenue.state.co.us/TPS\\_dir/wrap.asp?incl=calendar](http://www.revenue.state.co.us/TPS_dir/wrap.asp?incl=calendar).

- √ **Adams County:** The county sales tax rate is 0.7%. The following special district sales taxes apply in Adams county West of Box Elder Creek: the Regional Transportation District, the Scientific and Cultural Facilities District, and the Metropolitan Football Stadium District add up to 1.2%
- √ **City of Federal Heights:** The City of Federal Heights tax rate is 4%. The total tax rate in Federal Heights is 8.8% and consists of the City rate of 4%, an additional 2.9% for State tax, 0.7% for Adams County, and 1.2% for RTD, Cultural Facilities, and Stadium. The City collects only the 4% portion. The remaining 4.8% must be remitted on your State tax return (contact the Colorado Department of Revenue at 303-232-2416 for State licensing and reporting information). You must collect sales tax of 8.8% on all taxable sales made within the City.
- √ Lodging and telephone tax may also apply to your business.
- √ Information on the city's taxation code can be obtained on the city's web site at <http://www.ci.federal-heights.co.us> or by calling at 303.428.3526 extension 228

**If I have employees within my business, what are my obligations as an employer?**

As an employer, you have responsibility for compliance with several important laws and regulations. Below are some of the most important. See page 6 of this guide for more detailed information. The *Colorado Business Resource Guide* is also an excellent resource.

- √ **Labor Regulations:** Identify which federal and state regulations apply to your business. Call the Colorado Department of Labor and Employment Labor Standards Office for the lists of state and federal laws affecting employment and posting requirements at 303-318-8441, or on-line at [www.coworkforce.com/lab](http://www.coworkforce.com/lab).
- √ **Withholdings and Deposits:** Federal and state income tax, social security (FICA), federal and state unemployment tax (FUTA and SUTA). (see page 5)
- √ **Workers' Compensation Insurance:** Contact an insurance agent or the Division of Workers' Compensation within the Colorado Department of Labor and Employment at 303-318-8700 or 888-390-7936, or on-line at [www.coworkforce.com/dwc](http://www.coworkforce.com/dwc).
- √ **Unemployment Insurance:** Contact the Unemployment Insurance Division of the Colorado Department of Labor and Employment at 303-318-9000, or on-line at [www.coworkforce.com/uit](http://www.coworkforce.com/uit).
- √ **The Occupational Safety and Health Administration (OSHA):** Safety and health standards fall into four major categories – general industry, maritime, construction and agriculture. Standards are published in the Code of Federal Regulations (CFR). To procure this publication, OSHA can be contacted directly at 303-844-1600. The office is located at 1999 Broadway, Suite 1690 in Denver.
- √ See page 6 of this guide for more detailed information.

**What are the local permits and licenses that are required for my industry?**

All businesses operating in the City of Federal Heights must obtain a business license. This includes businesses with a physical address and those who may not have a physical location, but whose employees deliver or make sales in the City of Federal Heights. Also required to license are home-based businesses, charitable organizations, temporary vendors and door-to-door solicitors.

- √ Local Permits and Licenses may be obtained through the Permit Technician/Administrative Assistant, Teresa Garramone at 303-428-3526 x 225 or via e-mail [tgarramone@ci.federal-heights.co.us](mailto:tgarramone@ci.federal-heights.co.us). Permits applications are available on-line <http://www.ci.federal-heights.co.us/commdev/bldg/permits/index.html>
- √ All business operating in the city of Federal Heights who maintain a permanent physical address are required to obtain a City business license. The application should be completed and mailed along with a check for \$15 payable to:  
City of Federal Heights  
2380 West 90<sup>th</sup> Ave.  
Federal Heights, CO 80260  
Licenses expire on December 31 each calendar year. You will automatically be mailed a license renewal application.
- √ The business application will be reviewed and a determination made if a sales tax license is required. Sales tax licenses are required if the business sells tangible personal property. If a sales tax is license is required, it will automatically be mailed to your business address along with sales tax returns. No additional license applications are required.
- √ The Certificate of Occupancy Application is also required for licensure. Upon review of this application by City Planning staff, a City Building Inspector will contact you to arrange an

inspection of your location to ensure compliance with City Building Code and to issue a Certificate of Occupancy (CO). You must obtain a CO prior to opening for business. When the application is approved, a \$25.00 fee is due prior to the onsite inspection.

- √ Peddlers Licenses are required for occupancy or use of a temporary structure, or stand selling goods, food, merchandise or services at a location in the City. Peddlers Licenses are available by contacting the City directly at 303-428-3526 ext. 228.
- √ Solicitors Licenses should be obtained by persons who travel door to door or street to street, offering to sell services, food, beverages, goods and merchandise within the City. Solicitors Licenses are available by contacting the City directly at 303-428-3526 ext. 228.
- √ If you operate a business out of your home you will need to refer to the “Home-Based Business Guidelines” page enclosed in this document.

#### **What about local zoning and sign regulations?**

- √ To inquire for information about and to seek a permit for a business sign, contact the Permit Technician/Administrative Assistant, Teresa Garramone, 303-428-3526 x225, [tgarramone@ci.federal-heights.co.us](mailto:tgarramone@ci.federal-heights.co.us).
- √ Federal Heights general sign regulations are listed within Section 10-1 of the municipal code which can be found on the Federal Heights website home page under “Planning and Zoning Department”.
- √ Below is a listing of prohibited signs:
  - All signs, except official governmental signs that are located on or extend over or into any public right-of-way. The City Administrator or his designee may remove and dispose of such signs without notice to the owners.
  - Signs that move, rotate, revolve, spin, swing, flap, wave or move by mechanical or electrical means.
  - Signs with lights or illuminations, which flash, move, rotate, scintillate, blink, flicker, vary in intensity or color or use intermittent electric pulsations.
  - Signs using any sound or noise-making device.
  - Signs, which block any window, doorway, fire escape or any other opening, required for proper ventilation, light, ingress or egress.
  - Strings of light bulbs used for commercial purposes or advertising.
  - Any sign or sign structure which is structurally unsafe.
  - Any sign, which obstructs or obscures vision of traffic by any motorist, bicyclist or pedestrian or obstructs the view of any traffic control sign or signal.
  - Signs painted on fences or walls.
  - Off-premises or third party signs, except signs that identify residential subdivisions or developments are not prohibited if such signs are within 800 feet of such residential subdivisions or developments, and if such signs meet all other requirements of the Federal Heights Municipal Code.
  - Banners, pennants, balloons, valances and "A" frame signs.
  - Portable or wheeled signs including any sign displayed on a trailer or vehicle when the primary purpose of said vehicle is to display said sign. Does not include signs on licensed vehicles actually used in the normal course of a business for transportation of people or merchandise.
  - Any sign and its supporting structure, now or hereafter existing, which, ninety (90) days or more after the premises has been vacated, advertises a business, product or activity no longer conducted or available on the premises upon which the sign is located. If the sign is removed, the City may grant an extension of time if good cause is shown and the sign structure is otherwise in conformance with the provisions of this Article.
  - Roof signs.
  - Any private sign which replicates or is an imitation of an official traffic control device.
  - Temporary signs unless permitted and displayed in accordance with Section 10-16-10.

#### **How can I get connected to the local business community?**

- √ The Federal Heights Economic Development Department assists in the retention and development of business in the City. Working with the Urban Renewal Authority, this department works on both new development and urban renewal for the City as well as working with our current businesses to

maximize their potential in the City. For more information contact Jan Johnson, Economic Development Manager, at 303-428-3526 x299 or via e-mail [jjohnson@ci.federal-heights.co.us](mailto:jjohnson@ci.federal-heights.co.us).

- √ Adams County Economic Development is a private nonprofit organization to promote business in the area. The website is located at <http://www.adcoed.org/> and the phone number is 303-450-5106. They are located at 12050 Pecos Street in Westminster.
- √ The Small Business Development Center, located on the campus of Front Range Community College, is dedicated to helping small businesses throughout Colorado achieve the goals of growth, expansion, innovation, increased productivity, management improvement and success. On line at <http://www.frontrange.edu/smallbusiness> or call 303-460-1032.

**What are some of the business resources provided by the City of Federal Heights and Adams County?**

- √ The City of Federal Heights web site is [www.ci.federal-heights.co.us](http://www.ci.federal-heights.co.us). Information for business owners and those wanting to do business with the city is located under the heading of “Business and Development” or “Community Development”. Information including licenses, tax issues, resources, business grants and demographics are located at this site. To contact the City by phone, call 303-428-3526.
  - √ The Federal Heights Fire Department provides various services. These services include:
    - Firefighting
    - Hazardous Material Response
    - BLS Emergency Medical Service
    - ALS Emergency Medical Service
    - Vehicle Rescue (Extrication)
    - Search & Rescue
    - Other Technical/Specialized Rescue
    - Support
    - Other
- For further information, contact the Fire Department at 303-428-3526 for non-emergency calls.
- √ The City’s Finance Department can best be accessed through the web site at <http://www.ci.federal-heights.co.us/finance/index.html>.
  - √ The Rangeview Library, Thornton Branch, is located at 8992 N. Washington in Thornton. For other locations go to the Rangeview Library website: <http://www.rangeviewld.org/>. The Library has electronic reference sources, legal information, consumer product information, census and demographic information, as well as basic business directories and rating guides. For further information contact the General Information Line at 303-287-2514, or view resources on-line at [www.adams.lib.co.us/Resources.htm](http://www.adams.lib.co.us/Resources.htm).
  - √ The Adams County One Stop works with a consortium of local nonprofit organizations, county agencies, state departments, businesses, and economic development associations in Adams County that provide a variety of employment and training services for both employers and employees. For more information call 303-659-2120 or visit them on-line at [www.co.adams.co.us/services/department/career/about.html](http://www.co.adams.co.us/services/department/career/about.html).
  - √ Adams County Economic Development is a private nonprofit organization to promote business in the area. The website is located at <http://www.adcoed.org/> and the phone number is 303-450-5106. They are located at 12050 Pecos Street in Westminster.



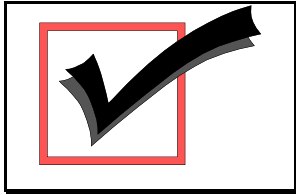
## CALENDAR OF FEDERAL TAXES FOR WHICH YOU MAY BE LIABLE

DATE	DESCRIPTION	SOLE PROPRIETOR	PARTNERSHIP and LIMITED LIABILITY CO.	CORPORATION	S CORPORATION
		Forms	Forms	Forms	Forms
Jan. 15	4th Quarter Estimated Income Tax	1040ES	1040ES	1120W	1040ES
* Jan. 31	4th Qtr Soc. Sec. (FICA) tax, fed'l withholding of income tax (see IRS Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
*Jan. 31	Annual Federal Unemployment (FUTA) tax reporting	940EZ or 940	940EZ or 940	940EZ or 940	940EZ or 940
*Jan. 31	4th Qtr Federal Unemployment (FUTA) tax deposit (only if tax liability exceeds \$100)	8109 to make deposits	8109 to make deposits	8109 to make deposits	8109 to make deposits
*Jan. 31	Annual report of wages, Soc Sec (FICA) tax, fed'l withholding of income tax	W2 to employee	W2 to employee	W2 to employee	W2 to employee
Jan. 31	Annual report regarding non-employees and transactions with other persons	1099 to recipients	1099 to recipients	1099 to recipients	1099 to recipients
*Feb. 15	Review W-4's for employees; send any new or changed W-4's to IRS	W-4	W-4	W-4	W-4
Feb. 28	Annual report regarding non-employees and transactions with other persons	1099 to IRS	1099 to IRS	1099 to IRS	1099 to IRS
*Feb. 28	Annual report of wages, Soc Sec (FICA) tax, fed'l withholding of income tax	W2, W3 to Soc. Sec.	W2, W3 to Soc. Sec.	W2, W3 to Soc. Sec.	W2, W3 to Soc. Sec.
Mar. 15	Annual Income Tax filing for previous year			1120 or 1120A	1120S
Apr. 15	Annual Income Tax filing for previous year (Personal Tax Return)	Sch. C, Form 1040	Sch. C, Form 1040	Form 1040	Form 1040
Apr. 15	Annual Self-Employment Tax for previous year	Sch. SE, Form 1040	Sch. SE, Form 1040		
Apr. 15	1st Qtr Estimated Income Tax	1040ES	1040ES	1120W	1040ES
Apr. 15	Annual Information Filing of Income		1065		
*Apr. 30	1st Qtr Soc. Sec. (FICA) tax, fed'l withholding of income tax (see IRS Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
*Apr. 30	1st Qtr Federal Unemployment (FUTA) tax deposit (only if tax liability exceeds \$100)	8109 to make deposits	8109 to make deposits	8109 to make deposits	8109 to make deposits
Jun. 15	2nd Qtr Estimated Income Tax	1040ES	1040ES	1120W	1040ES
*Jul. 31	2nd Qtr Soc. Sec. (FICA) tax, fed'l withholding of income tax (see IRS Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
*Jul. 31	2nd Qtr Federal Unemployment (FUTA) tax deposit (only if tax liability exceeds \$100)	8109 to make deposits	8109 to make deposits	8109 to make deposits	8109 to make deposits
Sep. 15	3rd Qtr Estimated Income Tax	1040ES	1040ES	1120W	1040ES
*Oct. 31	3rd Qtr Soc. Sec. (FICA) tax, fed'l withholding of income tax (see IRS Pub. 334)	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943	941, 941E, 942, 943
*Oct. 31	3rd Qtr Federal Unemployment (FUTA) tax deposit (only if tax liability exceeds \$100)	8109 to make deposits	8109 to make deposits	8109 to make deposits	8109 to make deposits

\* Applies only if you have employees. Also note: Employers who report monthly to the IRS must make federal tax withholding deposits by the **15th of every month**.



- If your Tax Year (Fiscal Year) is not January 1 through December 31 (Calendar Year), call the IRS at 1-800-829-1040 for tax due dates.
- A Limited Liability Company is treated as a Partnership for tax purposes.
- State tax calendar closely follows federal; see the Colorado Business Resource Guide or the Colorado Department of Revenue on-line at [www.taxcolorado.com](http://www.taxcolorado.com).



# EMPLOYER RESPONSIBILITIES

As an employer, you have responsibility for compliance with several important laws and regulations. You must withhold Federal and State income taxes, pay for unemployment and workers' compensation insurance, withhold and match Social Security (FICA) taxes and Occupational Privilege Tax (OPT). You are required to obtain certain information about your employees for various government agencies, including the Internal Revenue Service (W-4 form) and the Immigration and Naturalization Service (I-9 form). Regular reports must be completed and returned to each agency with which you deal.

The following chart shows the most common requirements and the agencies responsible.

<u>Requirement</u>	<u>Agency</u>
<input type="checkbox"/> Form SS-4 establishing a Federal Employer Identification Number (FEIN); W-4 (employee's name, address, Social Security No. and # of withholding allowances) <input type="checkbox"/> Withholding: Federal Income Tax (FWH); Unemployment Taxes (FUTA); Social Security (FICA); Medicare (hospital tax) <input type="checkbox"/> Quarterly payroll reports; Form 941 (payment of FWH, FICA, Medicare); Form 940 (FUTA)	Internal Revenue Service Federal: 1-800-829-1040 <a href="http://www.irs.gov">http://www.irs.gov</a> State: 303-446-1675 and 303-238-3278 <a href="http://www.taxcolorado.com">http://www.taxcolorado.com</a>
<input type="checkbox"/> State Income Tax Withholding (SWH)	Colorado Department of Revenue 303-238-7378 <a href="http://www.revenue.state.co.us/">http://www.revenue.state.co.us/</a>
<input type="checkbox"/> Unemployment Insurance	Colorado Unemployment Insurance Liability Unit 303-620-4785 or 1-800-480-8299 <a href="http://www.coworkforce.com/uit">www.coworkforce.com/uit</a>
<input type="checkbox"/> Workers' Compensation Insurance	Colorado Division of Workers Compensation 303-318-8700 <a href="http://www.coworkforce.com/dwc">http://www.coworkforce.com/dwc</a>
<input type="checkbox"/> Health and Safety of Employees	Occupational Safety & Health Admin. (OSHA), <a href="http://www.osha.gov/">http://www.osha.gov/</a>
<input type="checkbox"/> Americans with Disabilities Act Regulations	Department of Justice, 1-800-514-0301 <a href="http://www.usdoj.gov/crt/ada/adahom1.htm">http://www.usdoj.gov/crt/ada/adahom1.htm</a> Rocky Mountain Disability and Business Training Assistance Center, 1-800-949-4232 <a href="http://www.ada-infonet.org/contact/contact.asp">http://www.ada-infonet.org/contact/contact.asp</a>
<input type="checkbox"/> Immigration Law; I-9 Form (Can be obtained from your accountant)	U.S. Immigration and Naturalization Service <a href="http://www.ins.gov">http://www.ins.gov</a>

**EMPLOYEE OR INDEPENDENT CONTRACTOR? HOW TO TELL THE DIFFERENCE**  
**20-FACTOR CONTROL TEST** (call the Colorado Department of Labor and Employment at 303-318-8441 for more information)

**If the worker has any of the following characteristics, there may be an employee status, and not an independent contractor relationship:**

The individual *follows instructions* about when, where and how to perform the work, *receives training* from the employer, is required to perform the *work in person* (may not sub-contract), uses *assistants supplied by the employer*, has an *ongoing work relationship* with the employer, has *fixed hours* of work, has *full-time* work status, works at the *employer's location*, is *subject to the work flow*, routines and schedules of the employer, is required to provide *regular progress reports*, is *paid on an hourly, weekly or monthly basis*, is *paid for expenses*, *uses company tools* and equipment, is restricted to *working exclusively* for that employer, *can quit or be discharged*.

A **subcontractor** relationship may exist if the worker is *paid on a lump-sum basis* at the conclusion of the work, *provides his or her own tools* and equipment, *works "off-site"* without supervision, has a *significant investment* in his or her own work facilities, *can realize a profit or a loss* from the work activity, *has multiple clients*, *markets services to other potential employers*, and *may not quit or be discharged without liability* for completing a contract for work. Form 1099 must be filed for each independent contractor or to whomever you paid over \$600 during the year.



# HOME-BASED BUSINESS GUIDELINES

Many small businesses find it cost-effective to start up in the home. This is often a good idea and can reduce overhead expenses significantly. The following information will provide a brief overview of the City of Federal Heights codes that regulate home-based business activity.

A home occupation is a business, profession, occupation or trade conducted for any business or commercial purpose, located entirely within a principal residential structure, and is accessory, incidental and secondary to the use of the structure for dwelling purposes and does not change the essential residential impact, character or appearance of the dwelling.

All home-based businesses operating in the City of Federal Heights must obtain a business license. License applications may be obtained in person at City Hall located at 2380 W 90th Avenue, by contacting the City at 303-428-3526 extension 228, or by download from the website: <http://www.ci.federal-heights.co.us/finance/SalesTax.html>  
Completed form has to be returned to the City of Federal Heights, 2380 W 90th Avenue, Federal Heights, Colorado 80260.

Sales tax license application can be obtained in person at City Hall located at 2380 W 90th Avenue, by contacting the City at 303-428-3526 extension 228, or by download from the website: <http://www.ci.federal-heights.co.us/finance/SalesTax.html>  
Completed form has to be returned to the City of Federal Heights, 2380 W 90th Avenue, Federal Heights, Colorado 80260.

For any other information, contact city's Finance department at 303-428-3526 extension 228, or go to the website <http://www.ci.federal-heights.co.us/finance/SalesTax.html>

## **All home occupations must meet all of the following criteria:**

- Such use shall be conducted entirely within a dwelling or existing accessory structures. Exterior alternations or additions to an accessory structure for the purpose of accommodating a home occupation are prohibited.
- The use shall not have a separate entrance from outside the building.
- The operator of the special use shall not display or create outside the building any external evidence of the operation of the home occupation except one unanimated, non-illuminated or window sign having an area of not more than one (1) square foot.
- The total area used for such purpose shall not be more than twenty percent (20%) of the gross floor area of the dwelling unit or accessory structure or more than three hundred (300) square feet of the dwelling unit or accessory structure, whichever is less.
- Such use shall be operated by a resident of the dwelling unit and shall not have any compensated employees not residing in the dwelling unit.
- The use shall be limited to the use of electric motors for the power with a limitation of two horsepower for any one motor.
- The home occupation shall clearly be incidental and secondary to the use of dwelling for dwelling purposes and shall nor generate noise, dust, vibration, odor, smoke, glare, electrical interference, fire hazard, traffic or parking congestion, or any other nuisance or hazard which disturbs or tend to disturb the peace, tranquility, safety and quiet of a residential zone district.

- One (1) off-street parking space, in addition to those required for residential use, shall be provided unless it is demonstrated to the satisfactions of the City that no additional need will be created.
- There shall be no exterior storage or display materials, goods, supplies or equipment used in the home occupation on the property.

**Subject to the restrictions stated above permitted home occupations include but are not limited to:**

- Custom dressmaking, millinery, tailoring, sewing of fabric for custom apparel and custom home furnishings.
- Laundering and pressing.
- Foster family care (not more than four (4) students simultaneously).
- Fine arts studio in which are created only individual works of art.
- Rooming and/or boarding of not more than two (2) persons.
- Such other uses that are compatible with the uses previously stated.