

Make It Official Workplace Poster Requirements

As a business owner, you are responsible for posting certain federal, state and local information in an easily accessible area. You can order posters online or purchase them in several stores, sometimes specific to your state, but you are responsible for maintaining current posters. Below are several resources for verifying your information is up to date.

Federal Workplace Poster Requirements

United States Department of Labor

<http://www.dol.gov/oasam/boc/osdbu/sbrefa/poster/matrix.htm>

State of Colorado Labor Law Poster Requirements

Colorado Department of Labor & Employment – Division of Labor

<https://www.colorado.gov/pacific/cdle/laws-regulations-guidance>

Colorado State Business Licenses and Permits

Colorado Department of Regulatory Agencies (DORA)

<https://www.colorado.gov/pacific/dora/node/87936>

Fort Collins Construction Codes and Standards

City of Fort Collins – Codes and Standards

<http://www.fcgov.com/building/codes.php>

Please note: There may be additional requirements depending on the industry and exact locations in which your business operates within.

	Proprietorship	General or Limited Partnership	Limited Liability Company	C Corporation	S Corporation
Social Security & Medicare Tax on Earnings of Owner from Business	15.3% of sole proprietor's self-employment earnings in 2008 on first \$102,000 of income, plus 2.9% on earnings of more than \$102,000, half of which is deductible for income tax purposes.	15.3% of each partner's share of self-employment earnings from the business in 2008 on first \$102,000 of income, plus 2.9% tax on earnings more than \$102,000, half of which is deductible for income tax purposes. Limited partners are generally not subject to self-employment tax.	If LLC is treated as a Partnership for income tax purposes, then same rules as Partnership for managing members while limited members are generally not subject to self-employment tax. If the LLC is treated as an S Corporation, then same rules as S Corporation.	Owner/Employee and C Corporation each pay 6.20% Social Security (FICA) tax on employee's first \$102,000 of wages (in 2008). Employee and S Corporation also each pay 1.45% Medicare tax on all wages.	Owner/Employee and S Corporation each pay 6.20% Social Security (FICA) tax on employee's first \$102,000 of wages (in 2008). Employee and S Corporation also each pay 1.45% Medicare tax on all wages.
Unemployment Taxes on Earnings of Owner from Business	None	None	None if LLC is treated as a Partnership for income tax purposes. Yes if LLC is treated as a C or S Corporation.	Yes. State and Federal unemployment taxes apply to salaries paid to owners.	Yes. State and Federal unemployment taxes apply to salaries paid to owners.
Retirement Plans	Not deductible on Schedule C. However, sole proprietor is allowed to deduct contributions to individual SEP, 401k or defined benefit (DB) plan as a deduction from adjusted gross income on Form 1040.	Not deductible at entity level. However, partner is allowed to deduct contributions to individual SEP, 401k or defined benefit (DB) plan as a deduction from adjusted gross income on Form 1040.	If LLC is taxed as a Partnership, then see Partnership. If LLC is taxed as an S Corp, then see S Corporation. If LLC is taxed as a C Corp, then see C Corporation.	Contributions allocable to C Corporation owner are deductible at entity level. SEP, 401k and defined benefit (DB) plans are common options.	Contributions allocable to S Corporation owner are deductible at entity level. SEP, 401k and defined benefit (DB) plans are common options.
Tax Treatment of Medical, Disability, and Group Term Life Insurance on Owners	Not deductible on Schedule C. However, sole proprietor is allowed to deduct medical insurance premiums paid on behalf of owner as a deduction from adjusted gross income on Form 1040.	Not deductible at entity level. However, partner is allowed to deduct medical insurance premiums paid on behalf of owner as a deduction from adjusted gross income on Form 1040.	If LLC is taxed as a Partnership, then see Partnership. If LLC is taxed as an S Corp, then see S Corporation. If LLC is taxed as a C Corp, then see C Corporation.	C Corporations may be allowed to deduct owner medical insurance premium or reimbursements paid under medical reimbursement plan. Generally not taxable to the employee, even if employee is an owner. Similar treatment for disability and group term life insurance plans.	Fringe benefits for greater than 2% shareholders are deductible by S Corporation, but must also be included in income of the shareholder (Form W-2 taxable wages but not subject to FICA or Medicare withholding taxes), who then is allowed to deduct medical insurance premiums paid from adjusted gross income on Form 1040.
Taxation of Dividends Received on Investments	Dividends received on stock investments are fully taxable to sole proprietor.	Dividends taxable to individual partners of the Partnership.	If LLC is treated as either a Partnership or S Corporation, then dividends taxable to individual owners. If LLC is treated as a C Corp, then see C Corporation.	Dividends are taxable to the C Corporation. However, 70% of the dividends received are generally free of federal income tax (unless stock is purchased with borrowed money), an important tax advantage.	Dividends taxable to individual shareholders of the S Corporation.

KEY CHARACTERISTICS OF THE VARIOUS LEGAL FORMS OF BUSINESS ORGANIZATION - SUMMARY

	Proprietorship	General or Limited Partnership	Limited Liability Company	C Corporation	S Corporation
Simplicity in Operation and Formation	Simplest to establish and operate.	Relatively simple and informal, except that a Limited Partnership must have a written agreement.	Generally similar to a Partnership, but required to file articles of organization.	Requires most formality in establishment and operation.	Same as a C Corporation but may require close oversight by an attorney or other tax adviser.
Liability for Debts, Taxes, and Other Claims	Owner has unlimited personal liability.	General partners have unlimited personal liability; limited partners are only at risk to the extent of their investment.	Members are generally not liable for LLC debts, but often have to guarantee loans, as a practical matter, if the limited liability company borrows money.	Stockholders are generally not liable for corporate debts, but often have to guarantee loans, as a practical matter, if the corporation borrows money. Also, corporate officers may be liable to the IRS for failure to withhold and pay withholding taxes on employees' wages.	Stockholders are generally not liable for corporate debts, but often have to guarantee loans, as a practical matter, if the corporation borrows money. Also, corporate officers may be liable to the IRS for failure to withhold and pay withholding taxes on employees' wages.
Taxation of Business Profits (at Federal Level)	Taxed to the sole proprietor at individual tax rates of up to 35% in 2008, depending on exemptions and deductions, which may phase out.	Taxed to partners at their individual tax rates of up to 35% in 2008, depending on exemptions and deductions, which may phase out.	Taxed to members at their individual tax rates if LLC is treated as a Partnership or S Corp. Corporate graduated tax rates apply if the LLC is treated as a C Corporation.	Taxed to the corporation at corporate tax rates of up to 39% in 2008.	Taxed to shareholders at their individual tax rates of up to 35% in 2008. However, certain activity may be taxable to the S Corporation if previously taxed as a C Corp.
Double Taxation if Profits Withdrawn by Owner from Business	No	No	No, unless the LLC is treated as a C Corporation.	Yes, but not on reasonable compensation paid to owners who are employees of the corporation.	No, unless the S Corporation previously taxed as a C Corp.
Deduction of Business Losses	Yes. May be subject to "passive loss" restrictions.	Yes, in general. But limited partner's losses and deductions cannot exceed amount invested as a limited partner, except for certain real estate ventures where qualified nonrecourse financing exists. Losses may also be subject to "passive loss" restrictions.	Yes, in general, if treated as a Partnership or S Corporation. No, if treated as a C Corporation.	No. C Corporation must carry over initial losses to offset future profits, if any.	Yes, in general. Deductible losses limited to shareholder basis, which includes investment in stock plus amount loaned to the corporation plus cumulative earnings. Losses may also be subject to "passive loss" restrictions.



Starting a Business in Colorado

Full legal disclaimer:** Depending on your industry, where your business is located, and the type of business you are operating, this may not be a complete list. **As a business owner, YOU are responsible for complying with the law. Do your due diligence BEFORE starting your business.

- 1. Location check** – Where will your business be located? If you're operating out of your home, you need to check with your landlord or HOA to make sure you are not violating any clauses about home based businesses. If you're renting a commercial space, verify with the landlord and the city/municipality that your business will not violate any existing zoning laws.
- 2. License check** – Some businesses require special licenses that can take months to apply for. Colorado has an "Occupational License Database" online at:
<http://www.advancecolorado.com/business-colorado/occupational-license-database>.
- 3. Local registration** – You may or may not need to register your business with your city or county, you'll want to check both to make sure. This can also vary if your business is home based. The key to look for is a "Business" section on their website, from there you should see information about potential licensing requirements. While you're there, pay attention to how to pay sales and use tax if this applies to your business, you may need a separate tax license.
- 4. State registration** – In Colorado, you must register your business with the Colorado Secretary of State. The entity type you register as will affect your taxes as well as how much legal separation there is between you and your business, so choose carefully. It can be difficult and expensive to change your entity type after you've started, so again, research is key. You can search to make sure your desired business name is available in your state as well.
- 5. Federal registration** – For tax purposes, you'll likely need to register for an Employer Identification Number (EIN) through the IRS online. Your entity selection will affect how income from your business appears on your tax return and whether or not you'll be responsible for paying estimated taxes.
- 6. Separate your banking** – This is a really big deal, even for small single owner businesses. Set up a separate bank account! Your banker will need your EIN and to see you're in good standing with the Secretary of State. Both your accountant and attorney will recommend you don't 'pierce the corporate veil,' which in essence means that you are walking, talking and acting like a business, and this is especially important with finances. If you co-mingle funds or operate your business from a personal bank account, not only will your accountant charge you more to sort it out, but it can put all of your funds in a legally liable position if something goes wrong.
- 7. Walk the walk, talk the talk** – Now you can do things like buy business cards, technology for your business, take jobs and make sales under your official business name. You've still got a long way to go towards building your dream business, but you're going in the right direction!

Still lost? Check out our upcoming workshops for "So You Want to Start a Business" or "Make It Official" for classroom training, or register for consulting.

Key Websites for Starting a Business in Colorado

Licensing

Occupational License Database -

<http://www.advancecolorado.com/business-colorado/occupational-license-database>

Larimer County Business Department -

<http://www.co.larimer.co.us/info/business.htm>

City of Fort Collins Business Department - <http://www.fcgov.com/business/>

City of Fort Collins Sales Tax - <http://www.fcgov.com/salestax/>

City of Loveland Business Department -

<http://www.cityofloveland.org/index.aspx?page=87>

Colorado Secretary of State - <http://www.sos.state.co.us/>

Colorado Department of Revenue - <https://www.colorado.gov/revenue>

Internal Revenue Service Employer Identification Numbers -

[https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](https://www.irs.gov/Businesses/Small-Businesses-&-Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)

Business Assistance



Larimer Small Business Development Center

<http://www.larimersbdc.org/>

320 E. Vine Drive, Suite 303
Fort Collins, CO 80524

970-498-9295



Loveland Business Development Center

5400 Stone Creek Circle, Suite 200
Loveland, CO 80538

970-667-4106



Larimer County Workforce Center Business Services Department -

<http://larimerworkforce.org/business/>

Make It Official Critical Tasks

Setup Requirements:

Secretary of State – Articles, Trade Name or Authority
Internal Revenue Service: Form SS-4 – Employer Identification Number (EIN)
Form 2553 – S Corporation election
Form 8832 – Change Entity Classification
Form 1023 or 1024 – Tax-Exempt status application
Colorado Dept of Revenue – Business Registration
Colorado Dept of Labor & Employment – Unemployment ID#
City & County: Sales/Use Tax License Application
Business Permitting & Licensure
Colorado Dept of Regulatory Agencies (DORA) – Professional Licensing
U.S. Patent & Trademark Office – trade name, trademark or service mark registration

Legal Document Requirements:

Articles of Incorporation or Articles of Organization or Statement of Registration
Bylaws or Operating Agreement or Partnership Agreement
Buy-Sell Agreement (multi-owner venture)
Employment Agreement(s)
Employee Handbook
Lease Agreement
Franchisee Agreement
Corporate Record Book: Stock Certificates
Stockholder Agreement
Board Resolutions
First Minutes

Periodic Filing Requirements:

Annual Report – Secretary of State
Income Tax Return (990, 1120, 1120S, 1065, Schedule C, Schedule E or Schedule F)
Payroll Tax Returns: Federal Withholding – 941 (quarterly) or 944 (annual)
State Withholding – DR1094 (quarterly)
Federal Unemployment – 940 or 940-EZ (annual)
State Unemployment – UITR-1 and UITR-1a (quarterly)
Federal Payroll Tax Deposit – 8109-B (semi-weekly or monthly)
W-3/W-2s (Federal) and DR1093/W-2s (State)
1096/1099s
Sales & Use Tax Returns: State of Colorado / Larimer County (monthly, quarterly or annual)
Cities of Fort Collins and Loveland (monthly, quarterly or annual)
Enterprise Zone Certification – Larimer County - DR0074 (annual)
Commercial Personal Property Declaration Schedule – Larimer County (annual)
Employee Benefit Plan Returns (retirement and insurance plans) – IRS - Form 5500 (annual)
Business Asset Acquisition Statement – IRS - Form 8594 (one-time)

Workforce Documentation Requirements:

Employees: W-4
Federal – Employment Eligibility Verification (I-9)
State – Affirmation of Legal Work Status
Contractors: W-9

Insurance Requirements:

General Liability
Professional Liability / Malpractice
Errors & Omissions
Property
Workers Comp
Employee Benefits

Make It Official Entity Selection Questions

1. Nature of business activity (eg., product sold, services offered or both)?
2. Is business for-profit or not-for-profit?
3. Current and future need for partners (including spouse) and/or capital?
4. Exit strategy/continuity of business and/or ownership?
5. Ownership:
 - a. Owner-operator or investor?
 - b. Part-time or full-time involvement (eg., hobby, second job or business)?
 - c. Active ownership, absentee ownership or contracted management?
 - d. Owner's investment in company and feasible need for outside funding?
6. Size and scope of proposed business:
 - a. Home-based or offsite "store front"?
 - b. Hiring employees and/or contractors?
 - c. Franchise or independent venture?
7. Risks, liability and insurance needs?
8. Business activity prior to incorporation or organization?
9. Cost considerations of start-up and subsequent compliance?
10. Desire for current and/or deferred tax benefits?
11. Probability of company moving out of state in the future?
12. Probability of company being financially successful?

THERE IS NO PERFECT ENTITY STRUCTURE



Make It Official Business Entity Options

Structure Type	Separate Business Return	Income Reported on Form 1040	Liability Protection	Legal Setup and Maintenance	Owner Wage (W-2) Payments	Owner Non-Wage Payments	SE Tax FICA/MCARE Manipulation	Retirement Funding Opportunities
Sole Proprietorship with legal trade name	No	Schedule C	No	Simple	N/A	Draws - Non-Taxable	Very Limited	Good
Single-member Limited Liability Company	No	Schedule C	Yes	Simple	N/A	Draws - Non-Taxable	Very Limited	Good
Multi-member Limited Liability Company	Yes - 1065	Schedule E, pg 2	Yes	Complex	Depends	Draws - Depends	Limited	Better
Partnership (two or more partners)	Yes - 1065	Schedule E, pg 2	No	Complex	Depends	Draws - Depends	Limited	Better
S Corporation (single or multiple shareholders)	Yes - 1120S	Schedule E, pg 2	Yes	Complex	Yes	Distributions - Non-Taxable	Limitless	Best
Single-member LLC electing S Corp status	Yes - 1120S	Schedule E, pg 2	Yes	Complex	Yes	Distributions - Non-Taxable	Limitless	Best
C Corporation (single or multiple shareholders)	Yes - 1120S	N/A	Yes	Complex	Yes	Dividends - Taxable	Limitless	Best

Make It Official Websites



Colorado Secretary of State

<http://www.sos.state.co.us/>



Internal Revenue Service

<http://www.irs.gov/>



**Colorado Department of
Revenue**

<https://www.colorado.gov/revenueonline/>



City of Fort Collins

<http://www.fcgov.com/>



Larimer County

<http://www.larimer.org/>



**Colorado Department of
Labor & Employment**

<http://www.colorado.gov/cs/Satellite/CDLE-Main/CDLE/>

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

OMB No. 1545-0003

EIN

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)	5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located	
	7a Name of responsible party	7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members ▶
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No		
9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.		
<input type="checkbox"/> Sole proprietor (SSN) _____ <input type="checkbox"/> Estate (SSN of decedent) _____ <input type="checkbox"/> Partnership <input type="checkbox"/> Plan administrator (TIN) _____ <input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____ <input type="checkbox"/> Trust (TIN of grantor) _____ <input type="checkbox"/> Personal service corporation <input type="checkbox"/> National Guard <input type="checkbox"/> State/local government <input type="checkbox"/> Church or church-controlled organization <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military <input type="checkbox"/> Other nonprofit organization (specify) ▶ _____ <input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises <input type="checkbox"/> Other (specify) ▶ _____ Group Exemption Number (GEN) if any ▶ _____		
9b If a corporation, name the state or foreign country (if applicable) where incorporated	State	Foreign country
10 Reason for applying (check only one box)		
<input type="checkbox"/> Started new business (specify type) ▶ _____ <input type="checkbox"/> Banking purpose (specify purpose) ▶ _____ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Changed type of organization (specify new type) ▶ _____ <input type="checkbox"/> Compliance with IRS withholding regulations <input type="checkbox"/> Purchased going business <input type="checkbox"/> Other (specify) ▶ _____ <input type="checkbox"/> Created a trust (specify type) ▶ _____ <input type="checkbox"/> Created a pension plan (specify type) ▶ _____		
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>
Agricultural	Household	
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶		
16 Check one box that best describes the principal activity of your business. <input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance <input type="checkbox"/> Other (specify) _____		
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.		
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No If "Yes," write previous EIN here ▶ _____		

Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.		Applicant's telephone number (include area code) ()
Name and title (type or print clearly) ▶		Applicant's fax number (include area code) ()
Signature ▶		Date ▶

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ See also the separate instructions for each line on Form SS-4.

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-14 and 16-18.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-18.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Changed type of organization	Either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-18 (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-18 (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-18 (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 3, 4a-5b, 9a, 10, and 18.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8EC), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1-6, 9a, 10-12, 13-17 (if applicable), and 18.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042, Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 9a, 10, and 18.
Is a single-member LLC	Needs an EIN to file Form 8832, Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸	Complete lines 1-18 (as applicable).
Is an S corporation	Needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	Complete lines 1-18 (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.

² However, do not apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that do not file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. See Rev. Proc. 2000-12.

⁷ See also *Household employer* on page 4 of the instructions. **Note.** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* on page 4 of the instructions for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.

CR 0100AP (08/05/14)
COLORADO DEPARTMENT OF REVENUE
 Registration Control Section
 PO Box 17087
 Denver CO 80217-0087

Colorado Sales Tax Withholding Account Application

You can now apply online, see page 3 for more information. If applying by paper, read the instructions (on page 4) before completing this form.

A 1. Reason for Filing This Application — Required			
<input type="checkbox"/> Original Application		<input type="checkbox"/> Change of Ownership	
<input type="checkbox"/> Additional Location			
Do you have a Department of Revenue Account Number?			If Yes, Account Number
<input type="checkbox"/> Yes <input type="checkbox"/> No			
2. Indicate Type of Organization. If you are not an individual you must have a FEIN number.			
<input type="checkbox"/> Individual	<input type="checkbox"/> Limited Liability Company (LLC)	<input type="checkbox"/> Corporation/'S' Corp.	<input type="checkbox"/> Government
<input type="checkbox"/> General Partnership	<input type="checkbox"/> Limited Liability Partnership (LLP)	<input type="checkbox"/> Association	<input type="checkbox"/> Joint Venture
<input type="checkbox"/> Limited Partnership	<input type="checkbox"/> Limited Liability Limited Partnership (LLLP)	<input type="checkbox"/> Estate/Trust	<input type="checkbox"/> Non-Profit (Charitable)
B			
1a. Last Name or Business Name		First Name	Middle Initial
1b. Proof of Identification (Requirements – See page 4)			
2a. Trade Name/ Doing Business As (If applicable, and for informational purposes only)		2b. FEIN (required)	2c. SSN
Physical Place of Business			
3a. Principal Address (A Colorado address is required if a location in the state)			City
			State Zip
3b. County		3c. If business is within limits of a city, what city?	3d. Phone Number ()
Mailing address — enter mailing address here if different than the physical address			
4a. Last Name or Business Name		First Name	Middle Initial
			4b. Phone Number ()
4c. Mailing Address		City	State Zip
5. List specific products (you must list the products you sell) and/or services you provide and Explain In Detail in section 5a. below.			
Do you sell alcohol?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you rent out items for 30 days or less?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you sell tobacco products?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you sell Prepaid Wireless?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Is your business in a special taxing district?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you sell medical marijuana?	<input type="checkbox"/> Yes <input type="checkbox"/> No
Do you rent motor vehicles for 30 days or less?	<input type="checkbox"/> Yes <input type="checkbox"/> No	Do you sell adult usage marijuana?	<input type="checkbox"/> Yes <input type="checkbox"/> No
5a. List specific products and/or services you provide and Explain In Detail			
6a. Owner/Partner/ Corp. Officer Last Name		Owner/Partner/ Corp. Officer First Name	
		Middle Initial	
6b. Title	6c. FEIN	6d. SSN	6e. Phone Number ()
6f. Address		City	State Zip
7a. Owner/Partner/ Corp. Officer Last Name		Owner/Partner/ Corp. Officer First Name	
		Middle Initial	
7b. Title	7c. FEIN	7d. SSN	7e. Phone Number ()
7f. Address		City	State Zip

(Form continued on page 2)

If you acquired the business in whole or in part, complete the following:

8a. Prior Last Name or Business Name	First Name	Middle Initial	8b. Date of Acquisition (MM/DD/YY)
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8c. Address	City	State	Zip
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C 1. If seasonal, mark each business month: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

2a. Filing Frequency: If sales tax is collected: <input type="checkbox"/> \$15.00/ month or less — Annually <input type="checkbox"/> Under \$300/ month — Quarterly <input type="checkbox"/> Wholesale Only — Annually <input type="checkbox"/> \$300/ month or more — Monthly	2b. First Day of Sales (MM/DD/YY)
--	-----------------------------------

3. Indicate which applies to you: <input type="checkbox"/> Retail-Sales <input type="checkbox"/> Wholesaler <input type="checkbox"/> Charitable <input type="checkbox"/> Retailers-Use	Revenue Registration Account Number (Dept Use Only)
--	---

D	1. Filing frequency if wage withholding amount is W2 (Withholding of \$50,000 plus see Section D page 6) <input type="checkbox"/> \$1 – \$6,999/Year — Quarterly <input type="checkbox"/> \$7,000 – \$49,999/ Year — Monthly <input type="checkbox"/> \$50,000 +/- Year — Weekly	2. <input type="checkbox"/> W2 Withholding <input type="checkbox"/> 1099 Withholding
	1a. Filing frequency if wage withholding amount is 1099 (Withholding of \$50,000 plus see Section D page 6) <input type="checkbox"/> \$1 – \$6,999/Year — Quarterly <input type="checkbox"/> \$7,000 – \$49,999/ Year — Monthly <input type="checkbox"/> \$50,000 +/- Year — Weekly	2a. <input type="checkbox"/> Oil/Gas Withholding

3a. First Day of Payroll, if applicable (MM/DD/YY)	3b. Payroll Records Phone Number ()
--	--------------------------------------

E	Period Covered		Fees (see fees on page 3)			
	From	To	Phone Number	Description	Rate	Amount
	MM/YY	MM/YY	(0020-810)	State Sales Tax Deposit	(355) \$	00
	MM/YY	12/	(0080-750)	Sales Tax License	(999) \$	00
	MM/YY	12/	(0100-750)	Wholesale License	(999) \$	00
	MM/YY	MM/YY	(1000-750)	Wage W2 Withholding	(999) \$	00
	MM/YY	MM/YY	(1020-750)	1099 Withholding	(999) \$	00
	MM/YY	12/	(0160-750)	Charitable License	(999) \$	00
Mail to and Make Checks Payable to: Colorado Department of Revenue, PO Box 17087 Denver, CO 80261-0087			Amount Owed \$.00

The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.

F	I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.		
	Signature of Owner, Partner, or Corporate Officer Required	Title	Date (MM/DD/YY)

(See fees and additional information on page 3)

Fee Schedule

• Trade name registration:

Trade name registrations must be done with the Colorado Secretary of State.

• Unemployment insurance:

Colorado unemployment insurance tax is administered by the Colorado Department of Labor and Employment.

• Wholesale and retail license

If first day of sales is:

January to June even-numbered years 2014, 2016, 2018	\$16.00
July to December even-numbered years 2014, 2016, 2018	\$12.00
January to June odd-numbered years 2013, 2015, 2017	\$ 8.00
July to December odd-numbered years 2013, 2015, 2017	\$ 4.00

• Charitable License

\$ 8.00

• A deposit is required on a retail sales tax license only

\$50.00

(The retailers use tax license does not require a \$50 deposit or a \$16 license fee.)

Fee Notes

- The \$50 deposit will be refunded automatically after a business has collected and paid \$50 in state sales taxes. Do Not deduct the deposit on your sales tax return. The deposit is only required on a business first location.
 - There is no charge for a multiple or single event license if a business has a current wholesale or retail sales tax license.
 - For single and multiple event licenses complete the DR 0589 "Sales Tax Special Event Application."
 - All licenses except the single event license are valid through December 31 of each odd-numbered year.
- If you have any questions, visit www.TaxColorado.com or call 303-238-SERV(7378)

Instructions:

Go to page 4 for additional information.

1. Apply Online and Save Time!

Visit www.Colorado.gov/CBE to register through Colorado Business Express and receive your license number the same day. A license will be mailed to you after any fees have been posted to your account. Allow 2 to 3 weeks to receive your paper license. If you are unable to register through CBE, see the instructions below.

Complete the form and make a copy for your records before mailing the original to the Department of Revenue at the following address. Allow four to six weeks for processing.

Colorado Department of Revenue
Registration Control Section
PO Box 17087
Denver, CO 80261-0087

2. Mailing the CR 0100AP to the Department of Revenue:

Download the form from the department's Taxation Web site at www.TaxColorado.com

3. Visiting a walk-in service center:

Bring two copies of the completed CR 0100AP Colorado Sales Tax Withholding Account Application to a service center listed on this form. You will receive your account number and a temporary license immediately.

For walk-in service, please bring two copies of the completed form to:

Denver Service Center

1375 Sherman St.
Denver CO 80261

Colorado Springs Service Center

2447 N. Union Blvd.
Colorado Springs CO 80909

Pueblo Service Center

827 W. 4th St., Suite A
Pueblo CO 81003

Grand Junction Service Center

222 S. 6th St., Room 208
Grand Junction CO 81501

Fort Collins Regional Service Center

3030 S. College Ave.
Fort Collins CO 80525

Taxpayer ID Requirements:

All walk-in and mail-in business and individual applications for a Sales/Use, 1099, or W2 Wage Withholding account with the Colorado Department of Revenue must provide valid proof of identification at the time of application. Valid proof includes a legible copy of a Colorado Driver's License, Colorado Identification Card, United States Passport, Resident Alien Card (including eligibility for employment), United States Naturalization papers, and/or Military Identification Card. If applicant is from another state, a valid driver's license or other picture ID from that state is required.

Instructions For The Colorado Sales Tax Withholding Account Application • Form CR 0100AP

General Information

The CR 0100AP is used to open a sales tax, retailer's use, W-2 withholding, 1099 withholding or an oil/gas withholding account or to add an additional location to an existing account. Please complete all areas of the sections indicated below for the account type(s) you need. Colorado Department of Revenue (DOR) forms and publications referenced in this document are available on the DOR Taxation Web site at www.TaxColorado.com (If you obtain this form from our Web site, the department will need two copies of the completed form).

- To apply for a state sales tax license, complete sections A, B, C, E and F.
- To apply for a withholding account complete sections A, B, D, and F. Complete both sections if you require both licenses.
- To electronically open an account, go to *Colorado Business Express*, www.Colorado.gov/cbe.

Refer to the following definitions.

- **W-2 Withholding.** Employers are required to withhold state income tax from all employees in Colorado.
- **1099 Withholding.** Payers who withhold tax on Colorado income reported on 1099 forms. (example: contract labor)
- **Oil and Gas Withholding.** Every producer of crude oil, natural gas, or oil shale shall withhold one percent from the amount owed to any person owning a working interest, a royalty interest, a production payment or any interest in carbon dioxide or oil and gas production in Colorado. No withholding is required from payments made to Colorado or the U.S. Government (see Department of Revenue publication FYI Withholding 4).
- **Trade Names** are registered with the Colorado Secretary of State. A trade name is not required to obtain a tax account.
- **State Sales Tax License.** A state sales tax license is required of ALL businesses that sell tangible personal property in Colorado, regardless of whether the sale is retail or wholesale.
- **State and Local Sales.** Colorado has a 2.9 percent sales tax. Additionally, many cities and counties impose their own local sales tax on purchases and transactions within their boundaries.

For a complete listing of all applicable tax rates and exemption information, please see "Colorado Sales/Use Tax Rates" (DR 1002) on our Web site at www.TaxColorado.com. The DR 1002 is revised in January and July each year.

You may also visit www.Colorado.gov/RevenueOnline to find tax rates by city, county and business account number through Revenue Online.

Due to the complexities surrounding the laws on the collection and remittance of sales/use taxes in Colorado, it is advised that you attend a live class offered or take an online tax class offered by the department after opening your business and/or obtaining a sales tax license. Visit www.TaxSeminars.state.co.us for class schedule and registration.

Section A

Box 1. Reasons for filing this application.

- **Original Application.** A new (start-up) business.
- **Change of ownership.** An existing business that changes its legal structure. Does not include changes of stockholders of corporations and members in limited liability companies.
- **Additional Location.** The business already has a Colorado account number but is adding a new business location.
- **Do you have a Department of Revenue Account Number?** If your business or organization currently has a Department of Revenue account number, enter it here. A sales tax deposit is required on a business's first retail sales tax location only as long as each additional location uses the same account number.

Box 2. Type of Organization. Check the box that indicates the legal structure for your business/organization.

Note: Married couples must register as a general partnership if both spouses are owners of the business.

Section B

Line 1a. Taxpayer Name. The name should be typed/printed as follows:

- **Individual (sole proprietorship).** Last name, first name, and middle name or initial.
- **General Partnership, Association or Joint Venture.** The last name, first name, and middle initial of two principal partners. If there are additional partners, attach a separate sheet.
- **Corporation, Limited Partnership, Limited Liability Company (LLC), Limited Liability Partnership (LLP), or Limited Liability Limited Partnership (LLL).** The legal name of the business must be the same as filed with the Colorado Secretary of State.
- **Government.** Enter the legal name of the government agency.
- **Non-Profit.** Enter the name of the non-profit Organization.

Line 1b. Proof of Identification/Taxpayer ID

Requirements: All walk-in and mail-in business and individual applicants for a sales/use tax or withholding account with the Colorado Department of Revenue must provide valid proof of identification at the time of application. **Valid** proof includes a legible copy of a Colorado Driver's License, Colorado Identification Card, United States Passport, Resident Alien Card (indicating eligibility for employment), United States Naturalization papers, and/or Military Identification Card. If the applicant is from another state, a valid driver's license or other picture ID from that state is required. Do not enter a social security number here. Couriers must bring in a photo copy of the valid ID attached to the application.

Line 2a. Trade Name/Doing Business As. If the taxpayer will be doing business under any name other than the name on Line 1, the "trade name" should be typed/printed here. Trade names must be registered with the Colorado Secretary of State.

Line 2b. Federal Employer Identification Number (FEIN). An FEIN is required to open a new account with the Colorado Department of Revenue. FEINs are issued by the Internal Revenue Service, www.irs.gov. Individuals (Sole Proprietors) can use their social security numbers. All other entities must have a FEIN number.

Line 2c. Social Security Number (SSN). Enter the Social Security number of the owner if this is an application for an individual (Sole Proprietor). If the Sole Proprietor has an FEIN number, complete Line 2b.

Line 3a. Principal Place of Business. This is the address of the organization's/entity's principle place of business in Colorado. **Do Not** use a post office box. If you do not have a physical location in Colorado, type/print a brief explanation (e.g., sales representative only). If the principal place of business is a rental property (example: condo, apartment, or townhouse), list the address of the rental unit. The leasing company or manager should be at the mailing address.

- If the application is for a Retailers Use account, use the principal place of business in your state.
- If a business will be operating from variable locations, enter "Mobile."
- For sales tax purposes only, if a business will have multiple fixed locations, a separate application must be filed for each location.

Line 3b. Enter the county in which your principal place of business is located. If you are not sure which county, refer to the DR 1002 available on the department's Web site at www.TaxColorado.com under "Forms."

Line 3c. Enter the city in which your principal place of business is located.

Line 3d. Enter the telephone number for your business.

Line 4a. Name. If you want mail sent to an individual or in care of (c/o), enter the name of the person here.

Line 4b. Telephone. Enter the telephone number for the mailing address.

Line 4c. Mailing Address. Enter the street address, city, state and zip code where the business or organization will receive mail from the department.

Line 5. List Specific products and/or Services you provide and explain in detail. Write a brief description of products, services and/or function of the business/organization. The information you provide will help us determine the appropriate North American Industry Classification System (NAICS) code for your business. It will also help us get tax information and updates to you, depending on your business type.

Additional space is provided on page 1, part B, 5a. Mark the following on the form:

- | | | |
|---|------------------------------|-----------------------------|
| Is your business in a special taxing district? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you rent out items for 30 days or less? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell alcohol? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you rent motor vehicles for 30 days or less? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell prepaid wireless? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell tobacco products? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell medical marijuana? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| Do you sell adult usage marijuana? | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

Lines 6a through 7f. Owner/Partner/Corp. Officer. All organizations, including sole proprietors, must complete these lines. Type/print the name, title, FEIN (Federal Employer Identification Number), social security number, and home address of each individual, partner, corporate officer or member. If there are more than two owners, attach a separate sheet and provide the same information for additional owners. For a partnership between corporations or limited liability companies, list each legal name, address, and FEIN separately.

Lines 8a through 8c. Prior Taxpayer Name. If you purchased the business, enter the information about the previous taxpayer and the date you acquired the business. Enter the prior taxpayer's Federal Employer Identification Number (FEIN).

Section C—Sales Tax

Box 1. Seasonal Businesses. If your business sells a product only during certain months each year, mark the months of sales. You must file a separate sales tax return for each month.

Box 2a. Filing Frequency.

- If you are a retail business and collect an amount of \$15 or less in tax each month, you may file annually.
- If you are a retail business and collect less than \$300 in tax each month, you must file a return each quarter.
- If you collect \$300 or more in tax each month, you must file monthly.
- Businesses that pay more than \$75,000 per year in state sales tax must pay by Electronic Funds Transfer (EFT). You must complete the form "Authorization for Electronic Forms Transfer" (DR 5785). See e-Payment Options at www.TaxColorado.com
- Wholesale businesses with a sales tax liability of \$180 per year or less can file annually. If sales tax liability exceeds \$180 per year, a retail sales tax license is required.

Box 2b. First Day of Sales. Enter the date you will begin sales. **Note:** You are advised to use an earlier date so that you can use your sales tax license to purchase items tax-exempt for resale. However, sales tax returns are due effective the date that you report in this box.

Line 3. Type of sales that apply to your business.

- **Retail Sales.** A retailer is a business that sells products to final purchasers and is required to collect the appropriate sales taxes. A retailer may also sell wholesale, but is not required to have a separate wholesale license. RTD/CD and local taxes must also be collected, if applicable.
- **Wholesaler.** A business that sells to retail merchants, jobbers, dealers, or other wholesalers for the purpose of resale. This license cannot be used to purchase items for yourself.
- **Charitable.** If your organization has been designated as "charitable 501(c)(3)," the organization will be exempt from paying the \$50 deposit for a retail sales tax license. Your license fee is \$8. Please attach a copy of the IRS 501c3 letter.
- **Retailers Use.** The Colorado use tax of 2.9 percent should be collected by vendors who have no business location in the state but sell products in Colorado. RTD/CD and RTA local taxes must also be collected, if applicable.
- **Multiple Event and Single Event.** Must apply on form DR 0589. This license is required if you engage in retail sales at more than one special event during a two-year period. Businesses holding a wholesale or retail license which make sales at these events must have a separate multiple events license and complete a separate application (no additional fee for businesses that already have a sales tax license). A single event license is required if you make retail sales at a single special event. The exact date(s) and location of the event must be noted under "Event Location" when you apply for the license.

Section D—Withholding

Filing frequency. If you will have employees, estimate how much wage withholding you expect to pay for all your employees in one year. New businesses can file quarterly or can request more frequent filing if desired. Businesses with annual wage withholding of \$50,000 or more must file and remit withholding taxes by Electronic Funds Transfer (EFT). For more information, print the publication "Electronic Funds Transfer Program for Wage Withholding" (DR 5782) from our Web site at www.TaxColorado.com

Section E—Fees

Do not enter period covered from to

- **Sales Tax Deposit.** A deposit is required on a retail license. Charitable organizations are exempt. The deposit is refunded automatically after a business collects and remits \$50 in State sales taxes. **Do not** deduct the deposit from your sales tax return. The deposit is only required on a business's first location if each additional location uses the same account number. (See instructions for Section A, Box 1.) A \$50 deposit is not required for a retailer's use account.
- **Sales Tax License.** Standard Colorado Sales Tax License is \$16 for a two-year period. The license is renewed at the beginning of each even numbered year and expires at the end of each odd-numbered year (e.g., Jan. 1, 2014 - Dec. 31, 2015). It is prorated in increments of six months if the license is purchased after June 30 of any year. See chart on page 3 of the CR 0100AP form. A \$16 license fee is not required for a retailer's use account.
- **Wholesale License** is \$16 for a two-year period. The fee is prorated in the same method as the standard Colorado sales tax license. This license is for businesses that make sales only to other licensed vendors for resale.
- **Withholding Tax** has no fee for registration.
- **Charitable License.** The fee is \$8.

Section F—Signature

A signature must be on this document or it will not be processed.

Please include the title of the person signing and the date signed.

Allow four to six weeks to receive a license by mail when completing and sending in a CR 0100AP form. If you apply for a license through Colorado Business Express (CBE) you will receive your license number the same day. Allow 2 to 3 weeks to receive your paper license. If you apply for your license at a Service Center you will receive your account number and a temporary license immediately. Allow several weeks for the permanent license to arrive in the mail.



Financial Services
 Sales Tax Division
 215 North Mason Street, 2nd Floor
 P.O. Box 580
 Fort Collins, CO 80522
 970.221.6780
 970.221.6782 - fax
 fcgov.com/salestax
 salestax@fcgov.com

APPLICATION FOR SALES AND USE TAX LICENSE

Information on this application is public record.

No License Fee Required.

BUSINESS INFORMATION			
Business Name:			
Doing Business As (DBA) (if applicable):			
Address:			
City:	State:	Zip + 4:	
Contact Name:	Phone:	Fax:	
Email:	Website:		
Is the business located within the city limits of Fort Collins? <input type="checkbox"/> Yes <input type="checkbox"/> No		Date business began operation in the city limits?	
Type: <input type="checkbox"/> Individual <input type="checkbox"/> LLC <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other: _____		The business is: <input type="checkbox"/> New <input type="checkbox"/> Purchased	
Is this business located in a home? <input type="checkbox"/> Yes <input type="checkbox"/> No (If yes, call Zoning at 970-416-2745.)		Is this business locally owned?: <input type="checkbox"/> Yes <input type="checkbox"/> No	
PHYSICAL LOCATION INFORMATION			
Address:		Phone:	
City:	State:	Zip + 4:	
OWNER INFORMATION			
Name:		Title:	
Address:			
City:	State:	Zip + 4:	
Phone:	DOB:	Email:	
OWNER INFORMATION (if more than two, list others on back of form)			
Name:		Title:	
Address:			
City:	State:	Zip + 4:	
Phone:	DOB:	Email:	
FILING FREQUENCY			
<input type="checkbox"/> Monthly (tax collected is over \$50 per month)		<input type="checkbox"/> Quarterly (tax collected is \$25-\$50 per month)	
<input type="checkbox"/> Annual (tax collected is less than \$25 per month)			
NAICS CODING (check which best describes your business activity)			
<input type="checkbox"/> Apparel Stores	<input type="checkbox"/> Consumer Electronics	<input type="checkbox"/> General Retail	<input type="checkbox"/> Manufacturers
<input type="checkbox"/> Automotive	<input type="checkbox"/> Eating Places	<input type="checkbox"/> Home Furnishings	<input type="checkbox"/> Retail Building Material
<input type="checkbox"/> Computer Related	<input type="checkbox"/> Food Stores	<input type="checkbox"/> Hotels/Lodging	<input type="checkbox"/> Service
<input type="checkbox"/> Construction	<input type="checkbox"/> Other: _____	<input type="checkbox"/> Transportation	
		<input type="checkbox"/> Utilities	
		<input type="checkbox"/> Wholesale	
NAICS Code if known _____			
DESCRIPTION OF YOUR BUSINESS			
SIGNATURES			
I declare under penalty of perjury that this application has been examined by me and that the statements made herein are to the best of my knowledge and belief, true correct and complete.			
Note: Issuance of the sales and use tax license does not supersede other City ordinances which may prohibit this type of business operation within the city limits of Fort Collins. Please consult your attorney for guidance.			
Signature of Applicant:			Date:
FOR OFFICE USE ONLY: ACCOUNT NUMBER: _____ REPORTING FREQ: _____ NAICS: _____ GEO CODE: _____			



City of Fort Collins Zoning
P.O. Box 580
Fort Collins, CO 80522
Phone 970-416-2745

Home Occupation License

PLEASE TYPE OR PRINT

Location of Business: Street Address Zip Code

Owner Name: Sales Tax No. (if applicable):

Business Name: Business Phone:

CHECK IF THIS A RENEWAL APPLICATION Email Address:

City of Fort Collins Home Occupation Requirements

Article 3.8.3 HOME OCCUPATIONS: A home occupation shall be allowed as a permitted accessory use, provided that all of the following conditions are met:

- 1) Such use shall be conducted entirely within a dwelling unit and carried on by the inhabitants living there and not more than one additional employee or co-worker.
2) Such use shall be clearly incidental and secondary to the use of the dwelling purposes and shall not change the character thereof.
3) The total area used for such purposes shall not exceed one-half (1/2) the floor area of the user's dwelling unit.
4) There shall be no exterior advertising other than identification of the home occupation (one 4 square foot per face sign on arterial streets, one 2 square foot per face sign on all other streets.)
5) There shall be only incidental sale of stocks, supplies, or products conducted on the premises.
6) There shall be no exterior storage on the premises of material or equipment used as part of the home occupation.
7) There shall be no offensive noise, vibration, smoke, dust, odor, heat or glare noticeable at or beyond the property line.
8) A home occupation shall provide additional off-street parking area adequate to accommodate all needs created by the home occupation.
9) In particular, a home occupation may include, but is not limited to, the following provided all requirements contained herein are met: art studio, dressmaking or millinery work, professional office, office for insurance or real estate sales, or teaching.
10) A home occupation shall not be interpreted to include the following: animal hospital, long term care facility, restaurant, bed and breakfast, group home, adult-oriented use, vehicle repair servicing, detailing or towing if vehicles are dispatched from the premises, or are brought to the premises or are parked or stored on the premises or on an adjacent street.
11) A home occupation shall be permitted only after the owner has obtained a home occupation license from the City. The fee for such a license shall be twenty-five dollars (\$25), and the term of such license shall be two (2) years. At the end of such term, the license may be issued again upon the submission and review of a new application and the payment of an additional twenty-five dollar (\$25) fee. If the City is conducting an investigation of a violation of code with respect to the particular home occupation at the time such renewal application is made, the license will not be reissued until the investigation is completed, and if necessary, all violations has been corrected. The term of the previous license shall continue during the period of the investigation.

PLEASE ANSWER THE FOLLOWING QUESTIONS TO DESCRIBE YOUR HOME OCCUPATION:

- 1) What is the nature of your business?
2) What areas of your dwelling will be used for the home occupation?
3) How many employees or co-workers will you have who do not live in your dwelling unit?
4) What size driveway do you have (1, 2, or 3-car wide)?

I have read and do understand the home occupation ordinance, Article 3.8.3, Land Use Code of the City of Fort Collins. I agree to comply with the permitted use and limitations of this ordinance in operating a business in my home. I understand it is my responsibility to comply with subdivision protective covenants which relate to home occupations.

Signature: Date:

Please remit \$25 with this application as required by Condition 11 above. When returning the application by mail, please use the address at the top of this form. If returning in person, please remit to the Zoning Office at 281 N. College Avenue.

Special Conditions (as required by City)

City Approval Date:



Small Business/Self-Employed

- [Industries/Professions](#)
- [International Taxpayers](#)
- [Self-Employed](#)
- [Small Business/Self-Employed Home](#)

Small Business/Self-Employed Topics

- [A-Z Index for Business](#)
- [Forms & Pubs](#)
- [Starting a Business](#)
- [Deducting Expenses](#)
- [Businesses with Employees](#)
- [Filing/Paying Taxes](#)
- [Post-Filing Issues](#)
- [Closing Your Business](#)

Small Business and Self-Employed Tax Center



SB/SE serves taxpayers who file Form 1040, Schedules C, E, F or Form 2106, as well as small businesses with assets under \$10 million.

A-Z Index for Business

Find it Fast! Know what you're looking for and want to find it fast? Select business topics using our A-Z listing, or by business type such as sole proprietor, corporation, etc. We also provide links to major business subjects, such as Business Expenses, which provides a gateway to all related information on that subject.

-
- **Small Business Forms and Publications**
Download multiple small business and self-employed forms and publications.
 - **Employer ID Numbers (EINs)**
Find out more on EINs or apply for one online.
 - **e-File Form 940, 941 or 944 for Small Businesses**
Learn your options for e-filing Form 940, 941 or 944 for Small Businesses.
 - **Starting, Operating, or Closing a Business**
Important tax information related to the various stages of owning a business.
 - **Employment Taxes**
Federal income tax, Social Security and Medicare taxes, FUTA, self-employment tax and more.
 - **Independent Contractor (Self-Employed) or Employee?**
It is critical that you, the employer, correctly determine whether the individuals providing services are employees or independent contractors.
 - **Self-Employed Individuals Tax Center**
The basics on self-employment, filing requirements, and reporting responsibilities for independent contractors.
 - **IRS Video Portal**
Video, webinars and audio presentations for small businesses, individuals & tax pros.
 - **Small Business Events**
Workshops and webinars on a variety of topics for small businesses.
 - **Online Tools & Educational Products**
Choose from a variety of products, including the Tax Calendar desktop tool, to help you learn about business taxes on your own time, and at your own pace.
 - **Subscribe to e-News**
Free electronic mail service.

A-Z Index for Business

Find it Fast! Know what you're looking for and want to find it fast? Select business topics using our A-Z listing, or by business type such as sole proprietor, corporation, etc. We also provide links to major business subjects, such as Business Expenses, which provides a gateway to all related information on that subject.

Affordable Care Act Tax Provisions

Health coverage legislation enacted this year and future changes.

Business Tax Credits

A list of forms for claiming business tax credits, and a complete explanation about when carryovers, credits and deductions cease.

Filing and Payments

The IRS is making it easier than ever for you to conduct business with us electronically.

Filing Past Due Tax Returns

Before you decide not to file your tax return on time or not pay all of your taxes when they are due, consider this.

Información y Recursos para Pequeñas Empresas

Información y recursos para dueños de pequeños negocios. Infórmese sobre sus obligaciones tributarias.

Rate Our Products and this Web site

Help us to help you! We want to know how our products fit your needs as a businessperson. In our efforts to make a better, more informative, and more "user friendly" product or Web site, we need your input.

Report of Foreign Bank and Financial Accounts (FBAR)

If you have a financial interest in or signature authority over a foreign financial account, including a bank account, brokerage account, mutual fund, trust, or other type of foreign financial account, the Bank Secrecy Act may require you to report the account yearly to the Internal Revenue Service by filing Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts (FBAR).

Small Business Taxes: The Virtual Workshop

This workshop helps business owners understand federal tax obligations.

State Government Websites

A collection of links to State government Web sites with useful information for businesses.

Struggling with Paying Your Taxes? Let IRS Help You Get a Fresh Start.

Help from the IRS for individuals and small businesses struggling to meet their tax obligations. On February 24, 2011, the Internal Revenue Service Commissioner announced an initiative to help people get a fresh start with their tax liabilities. The initiative centers on changes to IRS collection practices that will lessen the negative impact on taxpayers.

Make It Official Entity Selection Workpaper

1. Sole owner of multiple business partners?
 - a. *Suggestion* – when possible try to do sole owner
 - b. If multiple business partners an operating agreement is a **MUST**
 - i. Meet with an experienced attorney to write this document
2. Decide on a business name _____
 - a. See if other businesses have a similar name by doing a Google search (you may decide to change your name)
 - b. Keep in mind that eventually you will be selling the business and you will most likely want to sell the name with the business
3. Decide on the type of business entity – main topic of this workshop
 - a. 1st Choice _____
 - b. 2nd Choice _____
 - c. 3rd Choice _____

Once these 3 decisions are made, then you can officially set up your business

1. Register your business with the Colorado Secretary of State through their website at <http://www.sos.state.co.us/>
2. Apply for an Employer Identification Number (EIN) through the IRS website at <http://www.irs.gov/>

Due to time restrictions the following topics are not covered in this presentation

1. If you sell products that are subject to sales tax, you will need a sales tax license
2. If you have employees, you will need to get payroll tax accounts set up

Helpful suggestion: When you decide to start a business it will complicate your income tax return and create some important legal issues. I strongly advise that you decide from the beginning who is going to help you with the income taxes and the legal issues. Whether it be a family member, friend, fellow business owner or professional tax accountant and attorney: Establish that relationship **NOW.**