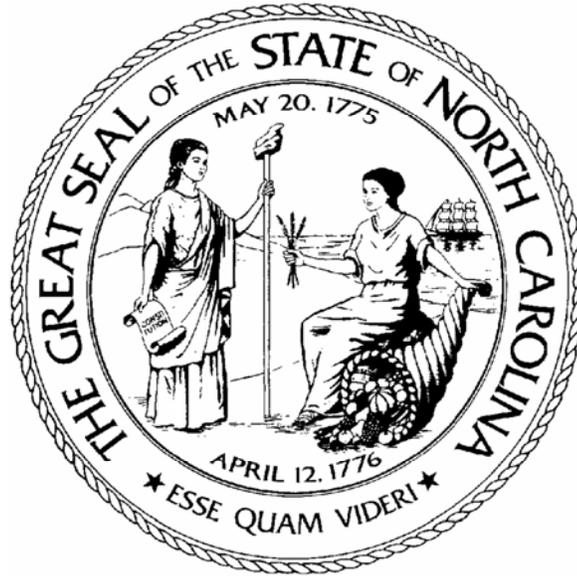


BUSINESS NOTES



Prepared by

Business ServiCenter
North Carolina Department of Commerce

Mailing Address
4344 Mail Service Center
Raleigh, North Carolina 27699-4344

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

Message from the Secretary

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

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

James T. Fain III
Secretary
North Carolina Department of Commerce

Welcome

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

Business ServiCenter At Your Service: We Want to Help

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

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

Overview of Licensing Requirements

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

State

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

Local

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

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

Federal

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

Selecting a Business Structure

One of the first steps in establishing a business is to determine the structure most appropriate for your business. There are several different business structures from which to choose and different establishment procedures depending on your desired structure. In order to provide you with fundamental information, the basic structures or forms of organization are described below in the following paragraphs. However, the descriptions are for informational purposes only and are not intended to be, nor should you rely on them as, legal advice. Before selecting a business structure, it

is advisable to consult your attorney and/or accountant as each structure carries with it unique legal and tax consequences.

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

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

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

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

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

A ***corporation***, though formed by individuals, is a distinct entity that has a legal status or existence separate from both the individuals who may form it and its owners. Think of a corporation

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

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

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

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

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

Business Name Registration

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

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

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

acknowledged in accordance with the provisions of G.S. § 47-41.01 and § 47-41.02.

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

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

Registering Trademarks and Service Marks

State Registration

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

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

Federal Registration

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

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

Taxes

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

Sales and Use Tax

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

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

North Carolina Department of Revenue
Sales and Use Tax Division
P. O. Box 25000
Raleigh, North Carolina 27634-0001
877-252-3052 www.dornc.com

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

Privilege License Tax

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

North Carolina Department of Revenue
Privilege License Tax
Post Office Box 25000
Raleigh, North Carolina 27634-0001
(877) 308-9103 www.dornc.com

Franchise and Income Tax

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

North Carolina Department of Revenue
Corporate Income and Franchise Tax Division
P. O. Box 25000
Raleigh, North Carolina 27634-0001
877-252-3052 www.dornc.com

Ad Valorem Taxes

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

Employer Requirements

Withholding Taxes

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

State

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

North Carolina Department of Revenue
P. O. Box 25000
Raleigh, North Carolina 27634-0001
877-252-3052
www.dornc.com

Federal

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

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

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

- 1) *A Small Business Resource Guide CD* (Publication 3207) contact 1-800-829-3676
- 2) *Tax Guide for Small Business* (Publication 334); and
- 3) *Employer's Tax Guide* (Publication 15).

For more information regarding Federal Employer Identification Numbers, read *Understanding Your EIN* (Publication 1635).

Unemployment Insurance Tax

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

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

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

Employment Security Commission
700 Wade Avenue
Raleigh, North Carolina 27605
(919) 707-1150 www.ncesc.com

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

Workers' Compensation

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

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

For further information concerning workers' compensation, contact:

North Carolina Industrial Commission
430 N. Salisbury Street
Raleigh, North Carolina 27603
(919) 807-2500; (800) 688-8349
www.comp.state.nc.us

Mailing address:
4340 Mail Service Center
Raleigh, North Carolina 27699-4340

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

Occupational Safety and Health Act of North Carolina

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

North Carolina Department of Labor
Occupational Safety and Health Division
4 West Edenton Street
Raleigh, North Carolina 27601
(919) 807-2900; (800) NC Labor; www.nclabor.com

Federal Occupational Safety and Health Act

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

Raleigh Area Office
U.S. Department of Labor
4407 Bland Road, Suite 210
Raleigh, NC 27609
(919) 790-8096; Fax (919) 790-8224

Region 4
U.S. Department of Labor
Regional Office
61 Forsyth Street, SW, Room 6T50
Atlanta, GA 30303
(404) 562-2300; Fax (404) 562-2295

You may also find the Federal OSHA website to be helpful at www.osha.gov

****Employment Eligibility Verification**

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

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

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

Citizenship & Immigration Service
Martin Luther King, Jr. Federal Bldg.
77 Forsyth Street, SW
Atlanta, GA 30303
(800) 375-5283
www.uscis.gov

Immigration and Naturalization Service
6130 Tyvola Center Drive
Charlotte, North Carolina 28217
<http://infopass.uscis.gov/>

“Handbook for Employers” instructions for completing Form I-9 (Employment Eligibility Verification Form) http://www.uscis.gov/graphics/lawsregs/handbook/hand_emp.pdf

New Hire Reporting

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

Contacts and Information Resources

NC Department of Commerce

www.nccommerce.com

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

NC Department of the Secretary of State

www.sosnc.com

- Reception/Information 919-807-2000
- Corporations Division 919-807-2225
- Trademarks Division 919-807-2162
- Securities Division 919-733-3924
- Solicitation Licensing Division 919-807-2214
- Authentications 919-807-2140
- UCC Division 919-807-2219
- Notary Public Division 919-807-2219
- Lobbyist Registration 919-807-2170

Official Web Site of North Carolina

Information and links to state agencies

www.ncgov.com

Federal Information Center

800-Fed-Info
800-333-4636

www.info.gov

Tax Information

- **IRS** www.irs.gov
Information: 800-829-1040 Forms 800-829-3676
Tax-exempt Organizations Customer Service 877-829-5500

NC Department of Revenue

Information 877-252-3052 www.dornrc.com

NC Department of Labor

800-NC Labor www.nclabor.com

NC Department of Environment & Natural Resources

Customer Service Center 877-623-6748 www.envhelp.org

NC Occupational Boards

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

NC Counties

Check local listings or call the Business ServiCenter 800-228-8443
<http://www.sog.unc.edu/library/counties.html>

NC Cities & Towns

Check local listings, city or town hall, or call the Business ServiCenter 800-228-8443
<http://ncinfo.iog.unc.edu/library/cities.html>

Other Business Resource Groups

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

Minority Business Resources

- Historically Underutilized Business, 919-807-2330 or www.doa.state.nc.us/hub/
- Federal Government Contracting Development www.sba.gov/gcbd/
Small Disadvantaged Business Certification <http://www.sba.gov/sdb/index.html>
- Minority Business Development Agency, 404-730-3300 www.mbda.gov
- Women's Business Center, 910-323-3377 www.wcof.org
- NC Institute of Minority Economic Development, 919-956-8889 www.ncimed.com

Financing Your Business

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

- Small Business Administration (SBA)
800-827-5722 www.sba.gov
- Self-Help Credit Union
[NC only] 800-476-7428 or 919-956-4400 www.self-help.org
- Capital Opportunities for Small Businesses (SBTDC)
[NC only] 800-258-0862 or 919-715-7272 www.sbtdc.org
- First Flight Venture Center
919-990-8558 www.nctda.org

Offering Securities in North Carolina

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

NC Occupational Licensing Boards and Commissions

Accounting

Board of CPA Examiners
1101 Oberlin Road, Suite 104
P.O. Box 12827
Raleigh, NC 27605-1169
919-733-4222; Fax 4209
Licensing: 919-733-1422
www.nccpaboard.gov

Acupuncture

Acupuncture Licensing Board
P.O. Box 10686
Raleigh, NC 27605
919-821-3008
www.ncalb.state.nc.us

Alarm Systems

Alarm Systems Licensing Board
1631 Midtown Place, Suite 104
P.O. Box 29500
Raleigh, NC 27609
919-875-3611
www.ncdoj.com/law_enforcement/cle_asl.jsp

Appraisal

Appraisal Board
5830 Six Forks Rd.
Raleigh, NC 27609
919-870-4854
www.ncappraisalboard.org

Architecture

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

Athletic Trainers

Board of Athletic Trainer Examiners
P.O. Box 10769
Raleigh, NC 27605
919-821-4980
www.ncbate.org

Auctioneer

Auctioneer Licensing Board
602 Stellata Drive
Fuquay-Varina, NC 27526
919-567-2844
www.ncalb.org

Banking Commission

Commissioner of Banks
316 W. Edenton Street
4309 Mail Service Center
Raleigh, NC 27603
919-733-3016
<http://www.nccob.org/NCCOB>

Barber

Board of Barber Examiners
5809-102 Departure Dr.
Raleigh, NC 27616
919-981-5210

Chiropractic

Board of Chiropractic Examiners
174 Church Street
Concord, NC 28025
704-793-1342 or
704-721-0805
www.ncchiroboard.com

Cosmetology

Board of Cosmetic Arts
1201 Front St., Suite 110
Raleigh, NC 27609
919-733-4117
www.nccosmeticarts.com

Counselors

Board of Licensed Professional
Counselors
P.O. Box 1369
Garner, NC 27529-1369
919-661-0820
www.ncblpc.org

Dental

Board of Dental Examiners
15100 Weston Pkwy, Suite 101
Cary, NC 27513
919-678-8223
www.ncdentalboard.org

Dietetics/Nutrition

Board of Dietetics/Nutrition
1500 Sunday Drive, Suite 102
Raleigh, NC 27607
919-861-5580
www.ncbdn.org

Electrical Contractors

Board of Examiners of Electrical
Contractors
3101 Industrial Drive
Suite 206
Raleigh, NC 27619
919-733-9042
www.ncbeec.org

Electrolysis

Board of Electrolysis Examiners
P O Box 34
Greensboro, NC 27407
336-856-1010

Employee Assistance

Board of Employee Assistance
Professionals
Station Square, Suite 256
Rocky Mount, NC 27804
252-450-6949
<http://www.eapa.com/>

Engineers & Land Surveyors

Board of Examiners for Engineers and
Surveyors
4601 Six Forks Road
Raleigh, NC 27609
919-791-2000 Ext: 102
www.ncbels.org

Foresters

Board of Registration for Foresters
P.O. Box 27393
Raleigh, NC 27611
919-847-5441
<http://members.aol.com/ncbrf/>

Funeral Service

Board of Funeral Services
1033 Wade Avenue, Suite 108
Raleigh, NC 27605
919-733-9380
800-862-0636
www.ncbfs.org

General Contractors

Board for General Contractors
3739 National Drive, Suite 225
P.O. Box 17187
Raleigh, NC 27619
919-571-4183 Ext: 226
www.ncblgc.org

Geologists

Board for Licensed Geologists
P.O. Box 41225
Raleigh, NC 27629-1225
919-850-9669; Fax 872-1598
<http://www.ncblg.org/>

Hearing Aid Dealers

Board of Hearing Aid Dealers and Fitters
P. O. Box 966
Raleigh, NC 27602
919-834-3661
www.nchalb.org

Home Inspectors

Home Inspectors Licensing Board
322 Chapanoke Rd., Suite 200
Raleigh, NC 27603
919-662-4480; Fax 4459
www.nchilb.com

Interpreter

Board of Interpreter and Transliterator
Licensing
P.O. Box 1632
Garner, NC 27529
919-779-5709
www.ncitlb.org

Landscape Architects

Board of Landscape Architects
P.O. Box 41225
Raleigh, NC 27629
919-850-9088
www.ncbola.org

Landscape Contractors

Landscape Contractors Registration Board
P.O. Box 1578
Knightdale, NC 27545
919-266-8070
www.ncclrb.state.nc.us

Law Examiners

Board of Law Examiners
P.O. Box 2946
Raleigh, NC 27601
919-828-4886
www.ncble.org

Librarians

Public Librarian Certification Commission
4640 Mail Service Center
Raleigh, NC 27699
919-807-7400
<http://statelibrary.dcr.state.nc.us/ld/plcert/plcert1.htm>

Locksmiths

NC Locksmiths Licensing Board
P.O. Box 10972
Raleigh, NC 27605
919-838-8782; Fax 833-5743
www.nclocksmithboard.org

Marriage & Family Therapy

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

Massage

Board of Massage and Bodywork Therapy
P.O. Box 2539
Raleigh, NC 27602
919-546-0050
www.bmbt.org

Medical Examiners

Board of Medical Examiners
1203 Front Street
P.O. Box 20007
Raleigh, NC 27619
919-326-1100; Fax 1130
800-253-9653
www.ncmedboard.org

Midwifery

Midwifery Joint Committee
P.O. Box 2129
Raleigh, NC 27602
919-782-3211
www.ncbon.com

Nursing

Board of Nursing
3724 National Drive, Suite 201
P.O. Box 2129
Raleigh, NC 27602
919-782-3211; Fax 781-9461
www.ncbon.com

Nursing Home Administrators

Board of Examiners of
Nursing Home Administrators
3733 National Dr., Suite 228
Raleigh, NC 27612
919-571-4164
www.ncbenha.org

Occupational Therapy

Board of Occupational Therapy
P.O. Box 2280
Raleigh, NC 27602
919-832-1380
www.ncbot.org

Opticians

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

Optometry

Board of Examiners in Optometry
109 N. Graham Street
Wallace, NC 28466-0609
910-285-3160
800-426-4457
www.ncoptometry.org

Pastoral Counselors

Board of Practicing Pastoral Counselors
3000 Bethesda Place, Suite 503
Winston-Salem, NC 27103
336-794-3470

Pharmacy

Board of Pharmacy
6015 Farrington Rd., Suite 201
Chapel Hill, NC 27517
919-246-1050
www.ncbop.org

Physical Therapy

Board of Physical Therapy Examiners
18 West Colony Place, Suite 140
Durham, NC 27705
919-490-6393
800-800-8982
www.ncptboard.org

Plumbing

Board of Plumbing, Heating, and
Fire Sprinkler Contractors
1109 Dresser Court
Raleigh, NC 27609
919-875-3612; Fax 3616
www.nclicensing.org

Podiatry

Board of Podiatry Examiners
1500 Sunday Drive, Suite 102
Raleigh, NC 27607
919-861-5583
www.ncbpe.org

Private Protective Services

Private Protective Services
1631 Midtown Place, Suite 104
Raleigh, NC 27609
919-875-3611
www.ncdoj.com/law_enforcement/cle_pp_s.jsp

Psychologists

Psychology Board
895 State Farm Rd., Suite 101
Boone, NC 28607
828-262-2258
www.ncpsychologyboard.org

Real Estate

Real Estate Commission
P.O. Box 17100
Raleigh, NC 27619-7100
919-875-3700
www.ncrec.state.nc.us

Refrigeration

Board of Refrigeration Examiners
893 Hwy 70 West, Suite 208
Garner, NC 27529
919-779-4711
www.refrigerationboard.org

Respiratory Care

Board of Respiratory Care
1100 Navaho Drive, Suite 242
Raleigh, NC 27609
919-878-5595; Fax 878-5565
www.ncrcb.org

Sanitarian Examiners

Board of Sanitarian Examiners
P.O. Box 610
Lumberton, NC 28359
910-608-0196
www.rsboard.com

Social Work

Certification Board for Social Work
P.O. Box 1043
Asheboro, NC 27204
336-625-1679
www.ncswboard.org

Soil Scientists

Board for Licensing Soil Scientists
659 Cary Towne Blvd., PMB 281
Cary, NC 27511
919-851-8963
www.ncblss.org/

Speech & Language Pathologists

Board of Speech and Language
Pathologists and Audiologists
P.O. Box 16885
Greensboro, NC 27416-0885
336-272-1828
www.ncboeslpa.org

Substance Abuse

North Carolina Substance Abuse Professional
Practice Board.
P.O. Box 10126
Raleigh, NC 27605
919-832-0975; Fax 833-5743
800-248-2466 Training Line
www.ncsappb.org

Recreational Therapy

Board of Recreational Therapy Licensure
P.O. Box 67
Saxapahaw, NC 27340
336-212-1133
www.ncbrtl.org

Veterinary

Board of Veterinary Medicine
P.O. Box 37549
Raleigh, NC 27627
919-854-5601
www.ncvmb.org

N.C. Small Business Centers

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

Alamance Community College
336-506-4312 www.alamance.cc.nc.us

Asheville-Buncombe Technical Community College
828-254-1921 www.asheville.cc.nc.us

Beaufort County Community College
252-940-6306 www.beaufort.cc.nc.us

Bladen Community College
910-879-5566 www.bladen.cc.nc.us

Blue Ridge Community College
828-694-1766 www.blueridge.cc.nc.us

Brunswick Community College
910-253-3088 www.brunswick.cc.nc.us

Caldwell Community College & Technical Institute
828-726-2472 www.ccciti.edu

Cape Fear Community College
910-362-7469 www.cfcc.net

Carteret Community College
252-222-6127 www.carteret.cc.nc.us

Catawba Valley Community College
828-327-7000 www.cvcc.cc.nc.us

Central Carolina Community College
919-774-6442 www.centralcarolina.org

Central Piedmont Community College
704-330-6658 www.cpcc.cc.nc.us

Cleveland Community College
704-484-4146 www.cleveland.cc.nc.us

Coastal Carolina Community College
910-938-6322 www.coastal.cc.nc.us

College of The Albemarle
252-335-0821 www.albemarle.cc.nc.us

Craven Community College
252-638-7353 www.craven.cc.nc.us

Davidson County Community College
336-224-4557 www.davidson.cc.nc.us

Durham Technical Community College
919-686-3448 www.durhamtech.org

Edgecombe Community College
252-823-5166 www.edgecombe.cc.nc.us

Fayetteville Technical Community College
910-678-8496 www.faytech.cc.nc.us

Forsyth Technical Community College
336-734-7757 www.forsyth.tec.nc.us

Gaston Community College
704-922-6449 www.gaston.cc.nc.us

Guilford Technical Community College
336-334-4822 www.technet.gtcc.cc.nc.us

Halifax Community College
252-536-7274 www.hcc.cc.nc.us

Haywood Community College
828-627-4512 www.w3.haywood.cc.nc.us

Isothermal Community College
828-286-3636 www.isothermal.cc.nc.us

James Sprunt Community College
910-296-2431 www.sprunt.com

Johnston Community College
919-209-2015 www.johnston.cc.nc.us

Lenoir Community College
252-522-8008 www.lenoir.cc.nc.us

Martin Community College
252-792-1521 www.martin.cc.nc.us

Mayland Community College
828-765-7351 www.mayland.cc.nc.us

McDowell Technical Community College
828-652-0634 www.mcdowelltech.cc.nc.us

Mitchell Community College
704-878-3227 www.mitchell.cc.nc.us

Montgomery Community College
910-576-6222 www.montgomery.cc.nc.us

Nash Community College
252-451-8233 www.nash.cc.nc.us

Pamlico Community College
252-745-7348 www.pamlico.cc.nc.us

Piedmont Community College
336-599-0032 www.piedmont.cc.nc.us

Pitt Community College
252-493-7541 www.pitt.cc.nc.us

Randolph Community College
336-336-0275 www.randolph.cc.nc.us

Richmond Community College
910-582-7153 www.richmond.cc.nc.us

Roanoke-Chowan Community College
252-862-1279 www.roanoke.cc.nc.us

Robeson Community College
910-272-3631 www.robeson.cc.nc.us

Rockingham Community College
336-342-4261 www.rcc.cc.nc.us

Rowan-Cabarrus Community College
704-637-0760 www.rccc.cc.nc.us

Sampson Community College
910-592-7176 www.sampson.cc.nc.us

Sandhills Community College
910-695-3938 www.sandhills.cc.nc.us

South Piedmont Community College
704-290-5222 www.southpiedmont.org

Southeastern Community College
910-642-7141 www.southeastern.cc.nc.us

Southwestern Community College
828-488-6413 www.southwest.cc.nc.us

Stanly Community College
704-991-0142 www.stanly.cc.nc.us

Surry Community College
336-386-3309 www.surry.cc.nc.us

Tri-County Community College
828-835-4296 www.tccc.cc.nc.us

Vance-Granville Community College
252-738-3240 www.vgcc.cc.nc.us

Wake Technical Community College
919-363-3360 www.wake.tec.nc.us

Wayne Community College
919-735-5151 www.wayne.cc.nc.us

Western Piedmont Community College
828-438-6100 www.ee.enr.state.nc.us

Wilkes Community College
336-838-6113 www.wilkes.cc.nc.us

Wilson Technical Community College
252-246-1232 www.wilsontech.cc.nc.us

NC Center for Applied Textile Tech.
252-246-1232 www.nccatt.org

NC Community College System
919-807-7217 www.ncccs.cc.nc.us

Start Up Checklist

Starting a New Business in North Carolina?

- **Write a Business Plan & Decide upon a Business Structure.**
Need Help? Contact the following:
 - Small Business Center (SBC) at your local Community College
www.ncccs.cc.nc.us/Business_and_Industry/sbncmainpage.htm
 - Small Business Administration (SBA)
800-827-5722 www.sbaonline.sba.gov
 - Service Corp of Retired Executives (SCORE)
800-634-0245 www.score.org
 - Small Business & Technology Development Center (SBTDC)
800-258-0862 www.sbtcd.org
 - Your Attorney or CPA

- **Get State License Information & Federal Referrals.**
 - Call North Carolina Business ServiCenter
919-715-2864 or 800-228-8443 www.nccommerce.com/servicenter/blio
 - For Information concerning Occupational Safety & Health for your business activity, contact Department of Labor 800-NC Labor www.dol.state.nc.us
 - Federal Information Center 800-688-9889 <http://fic.info.gov>

- **Check on Local Licenses & Zoning Information.**
 - County <http://ncinfo.iog.unc.edu/library/counties.html>
 - City or Town <http://ncinfo.iog.unc.edu/library/cities.html>

- **File Your Business Structure and/or Register Your Business Name.**
Contact:
 - Corporations Division 919-807-2225 or www.sosnc.com for:
Corporation
LLC
LLP
Limited Partnership
 - County Register of Deeds to File Business Names for:
Sole Proprietorship
General Partnership
Limited Partnership

- **Apply for Licenses & Permits.**
 - City
 - County
 - State
 - Federal