

GENERAL LICENSE INFORMATION

The Town of Koosharem welcomes and encourages commercial and home occupation businesses. The Town of Koosharem requires licensing of all businesses, which engage in any activity resulting in compensation or other consideration derived from carrying on any business, trade, profession, craft, occupation, commerce or sales of tangible personal property or services, or both. Licenses are required of all occupations based from locations within the Town of Koosharem limits or which carry on business here.

All applicable Town, County, State and Federal laws must be complied with concurrently while licensed by the Town of Koosharem. Certain types of occupations and professions require a State regulatory license in addition to the local business license. The Division of Occupational and Professional Licensing can be contacted at (801) 530-6628 to see if a State license is required. Businesses may also be regulated by the Federal Government, such as those dealing with alcohol, tobacco, firearms, hazardous materials or waste, radio, satellite and television communications, etc., and the appropriate Federal offices should be contacted for assistance, if applicable.

The Town of Koosharem cannot accept a business license application until certain key requirements have been satisfied, including acquisition of government identification numbers. We have provided a brief outline of those basic requirements and how to complete them, on the following pages, along with a Contact List of key agencies and people available to help you with your business structure needs.

A completed application is required for each license being applied for. The owner of the business must sign the application. Businesses without a permanent address may apply for a six-month Temporary Merchant License. If required attach copies of annual Health Department sign offs, state license(s), annual fire inspection(s) or completed and signed home business Fire Department home inspection.

A copy of the new Business License Ordinance is on file at the Town office if you desire to review it. We look forward to helping you and wish you the best with your business endeavors.

1. **Establish your business structure.** Sole proprietorships and general partnerships need only register the DBA, as identified under #3 below. All other businesses structures, including limited partnerships, limited liability companies and corporations of any kind establish their business structures by filing required paperwork with the Division of Corporations and Commercial Code. Business structures originating outside Utah must register their structure in Utah, as well.

If you need both State and Federal numbers, the fastest method is to go in person to the State Tax Commission office in Salt Lake City. If only State numbers are needed, they can be obtained at any State Tax Commission location and at the Department of Commerce. The basic forms (TC-69, DBA and SS-4) are available in our office or you can call the offices directly to have the forms mailed to you within a few days. If you submit the completed forms by mail, the turnaround is 6-8 weeks, so you are encourage to take them in, or fax them.

To file SS-4 only (IRS):

Phone: 1-800-829-1040

Mail: Entity Control
Mail Stop 6271
P.O. Box 9941
Ogden, UT 84201

To file TC-69 and other forms:

Utah State Tax Commission

Phone: 1-800-662-4335

2447 Lincoln Avenue in Ogden
(in the DMV Building), or
210 North 1950 West in SLC

www.tax.ex.state.ut.us

Re: DBA/business structure:

Department of Commerce

Phone: 1-801-530-4849

Toll Free: 1-877-526-3994

160 East 300 South, SLC
(in the Heber Wells Building)

www.commerce.state.ut.us

2. **Obtain your Federal Employer Identification Number (FEIN or EIN).** Businesses must have a Federal Identification Number *unless* owned by a sole proprietor with no employees. The SS-4 form is necessary to acquire this number. You will need to apply for and received the FEIN before submitting the TC-69 to the State. Your Fein should be on your business license application unless you are a sole proprietor with no employees.
3. **Register your business.** A sole proprietor using only his or her complete legal personal name is exempt from State registration. Each business name or DBA ("Doing Business As") of a sole proprietor or general partnership must be registered. The name of any corporation, limited partnership or limited liability company is registered with the filing of the business structure documentation. If a name is used other than the one files, each other business name must be registered as DBA of the established entity. For assistance or to verify that the name is available for your use, call the Utah Division of Corporations and Commercial Code at 1-801-530-4849. The fee is \$20 for a 3-year registration. Use the TC-69 for or the Business Name Registration/DBA Application form.
4. **Acquire State Tax Commission numbers.** Businesses must obtain a Sales & Use Tax number to collect and remit to the State taxes on the rental or retail sale of items, taxable services and various out-of-state purchases. Businesses, which have employees and certain business structures, must obtain a State Withholding number. Use the TC-69 form to acquire those numbers. Contact the Utah State Tax Commission at 1-800-662-4335 for assistance. If required for your business operation, these numbers must be on the business license application when submitted.
5. If your business incorporates the manufacturing, preparation and sale of food items, or is identified as an eating-place such as a restaurant, you will need to contact the appropriate divisions of the Health Department and complete their requirements. A sign off from the Health Department will be required on the business license application, if applicable to your business.