



# welcome new Lee County business

This brochure is provided by the Economic Development Office (EDO) of Lee County to assist business owners in their efforts to locate or start a new business in Lee County, Florida including the cities of Bonita Springs, Cape Coral, Fort Myers, Fort Myers Beach and Sanibel. The brochure is for general reference only and not intended to include all statutory or business requirements. For more information on the Lee County Economic Development office visit [www.LeeCountyBusiness.com](http://www.LeeCountyBusiness.com).

## Step 1: Legal Structure

To get a business up and running, one of four main legal structures must be determined and registered with the state: Corporation, Limited Liability Company, Partnership, and Sole Proprietorship. Out-of-state corporations (domestic or international) moving into Florida are considered a foreign corporation and need to file incorporation documents to do business in Florida. Contact: **Florida Department of State, Division of Corporations, (850) 245-6052.** [www.sunbiz.org](http://www.sunbiz.org)

## Step 2: Fictitious Name

If your business will use any name other than the owner's legal name, or if a corporation will use a name other than its legal corporate name, a fictitious name (also referred to as a D/B/A) must be registered with the state. Forms and additional information are available from: **Florida Department of State, Division of Corporations, (850) 245-6058.** [www.sunbiz.org/fichelp.html](http://www.sunbiz.org/fichelp.html)



## Step 3: State Licensing

Many businesses and professions are licensed by the state. To determine the appropriate licensing department for your new business, contact: **Florida Department of Business and Professional Regulation, (850) 487-1395.** [www.state.fl.us/dbpr](http://www.state.fl.us/dbpr) or [www.myfloridalicense.com](http://www.myfloridalicense.com)

## Step 4: Federal Employer Identification

All businesses, with the exception of most sole proprietorships, must obtain a Federal Employer Identification Number (EIN) from the IRS by filing form SS-4. To obtain an EIN immediately over the telephone, call **(800) 829-4933.** This registration is required even though a business may not have employees. A SS-4 form can be completed online. For information contact: **IRS, (800) 829-4933.** [www.irs.gov/pub/irs-pdf/fss4.pdf](http://www.irs.gov/pub/irs-pdf/fss4.pdf)

## Step 5: Federal, State and Local Taxes and Reporting Requirements

### Federal

**Federal Corporate Income Tax** - C-Corporations pay federal income tax and a Limited Liability Company classified as a corporation for federal tax purposes, must file a federal corporate income tax form. An S-Corporation generally is not liable for federal income tax, but it must file a federal form annually and pay tax on certain investment income and capital gains. For information contact: **IRS, (800) 829-4933.** [www.irs.gov/businesses](http://www.irs.gov/businesses)

**Federal Employment Tax** - Businesses that have employees must withhold federal income tax, i.e. medicare and social security from employees' wages. For information contact: **IRS, (800) 829-4933.** [www.irs.gov/businesses](http://www.irs.gov/businesses)

**Federal Unemployment Tax** - Businesses that have paid \$1,500 in wages within a calendar quarter or have employed one person for any portion of a day in 20 different weeks during the calendar year, must file quarterly federal tax returns. For information contact: **IRS, (800) 829-4933.** [www.irs.gov/businesses](http://www.irs.gov/businesses)

**Federal Immigration Reform and Control Act** - Requires all employers to verify the employment eligibility of new employees. The law obligates an employer to process Employment Eligibility Verification Form I-9. Filing for I-9s online is available at [www.uscis.gov](http://www.uscis.gov)

**Safety and Health Regulations** - All businesses with employees are required to comply with state and federal regulations regarding the protection of employees. OSHA outlines specific health and safety standards adopted by the U. S. Department of Labor. For information contact: **Federal Occupational Safety & Health Administration, (813) 626-1177 (Tampa).** [www.osha.gov/dcsp/smallbusiness](http://www.osha.gov/dcsp/smallbusiness)

### State

**Florida Corporate Income Tax** - Corporations or Limited Liability Companies classified as a corporation for federal tax purposes are subject to the 5.5% tax.

**Florida Intangible Personal Property Tax** - Florida corporations and individuals who control intangible personal property (such as stocks, notes, bonds, mutual funds and leases) must file annually. Accounts receivable not arising from a company's normal course of trade or business is also taxable.

**Florida Sales and Use Tax** - Florida businesses must collect the 6% sales tax for many products and services and must have a Sales Tax Number. The business is responsible for collecting sales tax at the time of each sale and remitting the tax each month to the Department of Revenue (DOR).

**For all of the above state taxes, contact: DOR at (800) 352-3671.** [www.myflorida.com/dor](http://www.myflorida.com/dor)

**Florida Unemployment Tax** - Businesses with one or more employees may need to apply for a state Unemployment Tax Number. Employers pay a quarterly tax based on the gross quarterly payroll of their employees. Information and forms are available from the DOR's Web site: [www.myflorida.com/dor](http://www.myflorida.com/dor) or call the **Taxpayers Services at (800) 352-3671.**

**Florida New Hire Reporting Center** - Employers are required to provide information within 20 days on all newly hired full-time and part-time employees who reside or work in the state. For information contact: **Florida New Hire Reporting Center, (888) 854-4791.** [www.fl-newhire.com](http://www.fl-newhire.com)

**Workers' Compensation** - If the business has four or more employees, or if a construction-related business has any employees, workers' compensation coverage is required. For more information, contact an insurance carrier or the **Florida Department of Financial Services, Division of Workers' Compensation, (850) 413-1600.** [www.fldfs.com/wc](http://www.fldfs.com/wc)

Local

**Step 6: Local Licensing  
(formerly occupational license)**

**Business Tax Receipt** - Business tax receipts are required for all businesses and are issued by the cities and County. Local governments also issue certificates of occupancy and zoning permits to operate a business at a specific location. The city of Bonita Springs and Town of Fort Myers Beach require only a County business tax receipt at this time. For other city information, contact: **City of Bonita Springs, (239) 949-6262; City of Cape Coral, (239) 574-0546, www.capecoral.net/citydept/cityclrk/cclk\_occllicenses.cfm; City of Fort Myers, (239) 332-6760, www.cityftmyers.com; City of Sanibel, (239) 472-4136, www.mysanibel.com;** and **Town of Fort Myers Beach, (239) 765-0202, www.fmbeach.org**

Businesses located in unincorporated Lee County must apply for a county business tax receipt. The application packet can be obtained from: **Lee County Community Development Office, (239) 533-8327** or the **Lee County Tax Collectors Office, (239) 533-6000** or forms can be downloaded from **www.leetc.com**

**Competency License** - Some businesses and professions are licensed by the County as a Lee County Competency License. This would include carpenters, painters, tile installers, concrete, etc.

For information contact: **Lee County Contractor's Licensing, (239) 344-5895, www.Lee-county.com/dcd/ContractorLicensing.htm**

Note: To obtain more detailed information for starting a business, download the Business Start-up Guide at [www.LeeCountyBusiness.com](http://www.LeeCountyBusiness.com). For a hard copy of this guide or to find out a convenient location where you can get one, contact us at **(239) 338-3161**.

**Local Phone Directory**

**Building Permits**

- County Codes & Bldg. Services .....(239) 533-8329
- City of Cape Coral Bldg. Div.....(239) 574-0549
- City of Ft. Myers Comm. Dev. ....(239) 332-6629
- City of Sanibel .....(239) 472-4555

**Business Tax Receipt/Certificate of Use**

- County Comm. Dev.....(239) 533-8327
- County Contractor's Licensing.....(239) 344-5895
- City of Bonita Springs .....(239) 949-6262
- City of Cape Coral Licensing.....(239) 574-0546
- City of Cape Coral Contractor's Div.....(239) 574-0430
- City of Ft. Myers Comm. Dev. ....(239) 332-6760
- City of Sanibel .....(239) 472-4136
- Town of Ft. Myers Beach.....(239) 765-0202

**Electric Service**

- FL Power & Light .....(800) 375-2434
- Lee Cnty. Elec. Co-op.....(800) 599-2356

**Environmental**

- County Natural Resources .....(239) 533-8109
- FL Dept. of Enviro. Protection.....(239) 332-6975
- City of Cape Coral Comm. Dev.....(239) 574-0566
- City of Ft. Myers Pub. Works .....(239) 332-6851
- City of Sanibel Nat. Resources .....(239) 472-3373

**General Information**

- LeeCares (Citizen Assistance) .....(239) 533-2737
- City of Bonita Springs .....(239) 949-6262
- City of Cape Coral Econ. Dev. ....(239) 574-0444
- City of Ft. Myers .....(239) 332-6700
- City of Sanibel .....(239) 472-4135
- Town of Ft. Myers Beach.....(239) 765-0202

**Land Use**

- County Planning Div. ....(239) 533-8585
- City of Cape Coral Comm. Dev.....(239) 574-0566
- City of Ft. Myers Comm. Dev. ....(239) 332-6630
- City of Sanibel .....(239) 472-4136

**Natural Gas**

- TECO/Peoples Gas .....(877) 832-6747

**Property Taxes**

- County Property Appraiser .....(239) 533-6100
- County Tax Collector (Cnty. & Cities).....(239) 533-6000

**Telephone Services**

- Embarq Business Markets .....(800) 786-6272
- Level (3) Communications .....(786) 539-0704

**Transportation**

- County DOT.....(239) 533-8580
- Florida DOT (local office).....(239) 461-4300

**Water and Sewer**

- County Utilities Dept. ....(239) 533-8181
- City of Cape Coral Utilities.....(239) 574-0710
- City of Ft. Myers Pub. Works .....(239) 332-6850
- City of Sanibel ..... Water (239) 472-1502  
Sewer (239) 472-1008

**Zoning**

- County Zoning Div.....(239) 533-8329
- City of Bonita Springs .....(239) 949-6266
- City of Cape Coral Zoning.....(239) 574-0566
- City of Ft. Myers Comm. Dev. ....(239) 332-6630
- City of Sanibel Zoning .....(239) 472-4136
- Town of Fort Myers Beach .....(239) 765-0202

**Economic Development Office**  
12800 University Drive, Suite 300  
Fort Myers, FL 33907

**steps for  
starting a business**



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