

# Business Start-Up Government Compliance

## Federal Government

Business owners are required to comply with various federal regulations. For telephone inquiries call the Denver IRS office at 303-446-1675.

1. **Self-Employment Tax** (SE tax) is a social security and Medicare tax primarily for individuals who work for themselves. It is similar to the social security and Medicare taxes withheld from the pay of most wage earners. It is computed using Schedule SE (Form 1040).

<http://www.irs.gov/businesses/small/article/0,,id=98846,00.html>

2. **Employer Identification Number** (EIN)

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number. It is used to identify a business for tax purposes. Most businesses need an EIN. This is a free service offered by the IRS.

To determine whether you need an EIN and learn how to apply for it, the IRS offers a new online service to help you apply for an EIN:

<http://www.irs.gov/businesses/small/article/0,,id=102767,00.html>

3. **Federal Unemployment Insurance** (FUTA)

The Federal Unemployment Tax Act (or FUTA, I.R.C.) is a United States federal law that imposes a federal employer tax used to help fund state workforce agencies. Employers report this tax by filing an annual Form 940 with the Internal Revenue Service. In some cases, the employer is required to pay the tax in installments during the tax year.

FUTA covers a federal share of the costs of administering the unemployment insurance (UI) and job service programs in every state. In addition, FUTA pays one-half of the cost of extended unemployment benefits (during periods of high unemployment) and provides for a fund from which states may borrow, if necessary, to pay benefits.

<http://www.irs.gov/Individuals/International-Taxpayers/Federal-Unemployment-Tax>

## State Government

All businesses must register a business name and/or trademark, file your business entity documents and pay a fee at the Business Center. The State of Colorado provides step-by-step instructions on [Register Your Business](#). For telephone inquiries call 303-892-3840.

1. The State of Colorado regulates and licenses specific industries. To determine if your industry is among those that require state oversight go to:

<http://www.advancecolorado.com/working-colorado/licensing-industry>

Or call 303-892-3840.

2. To determine if your business qualifies for Colorado Unemployment Insurance (UI) or a wage withholding or sales tax account go to:

<https://www.colorado.gov/apps/jboss/cbe/documents/cbeQualifyInfo.pdf>

Or call 303-318-9000.

3. For information on State Tax and Wage Withholding go to:

<https://www.colorado.gov/apps/jboss/cbe/>

Or call 303-892-3840.

## Arapahoe/Douglas/Jefferson County Government

If the business you're planning affects the environment or the health and well-being of the public (E.g. restaurants, grocery stores, child care facilities, body art establishments) you need to contact the County Health Department that has jurisdiction in the area in which you plan to locate. Most businesses within the City of Littleton operate within Arapahoe County. If you're unsure about which county has jurisdiction, contact the City of Littleton Economic Development & Business Services Department at 303-795-3749.

**Tri-County Health Department** (Adams, Arapahoe & Douglas Counties)

<http://www.tchd.org/inspections.html>

Call 303-220-9200

**Jefferson County Health Department** (Jefferson County)

<http://jeffco.us/public-health/healthy-environments/food-safety/>

Call 303-271-5700

Real and personal property is taxable in Colorado unless specifically exempted by law. Real property includes land, buildings, and fixtures that are physically incorporated into a building or affixed to land (HVAC, lighting, plumbing, etc.). Real property also includes possessory interests, which are private property interests or the right to the occupancy and use of an otherwise tax-exempt property. Businesses need to provide the **County Assessor** with a list of commercial personal property used in the commerce of the business.

**Arapahoe County – Assessor's Office** Call – 303-795-4600

[http://www.co.arapahoe.co.us/Departments/AS/OA\\_Business\\_Industry\\_2013.pdf](http://www.co.arapahoe.co.us/Departments/AS/OA_Business_Industry_2013.pdf)

**Douglas County – Assessor's Office** Call – 303-660-7450

<http://www.douglas.co.us/assessor/business-personal-property/>

**Jefferson County – Assessor's Office** Call – 303-271-8600

<http://jeffco.us/assessor/business-personal-property/>

## City of Littleton Government

Anyone planning to open a new business or relocate a business in the City of Littleton is encouraged to contact the Economic Development & Business Services Department:

**Jo Anne Ricca**

City of Littleton

Economic Development & Business Services Department

[cdjr@littletongov.org](mailto:cdjr@littletongov.org)

303-795-3749

1. **Business Licensing** - All businesses—whether or not they sell tangible property—must complete the required form provided by the Littleton Sales Tax Division. For more information go to: <http://www.littletongov.org/index.aspx?page=257> or call Leann Battin at 303-795-3768.
2. **Zoning** - Before you engage in business, be sure to contact the Zoning Department to determine the regulations. For more information go to: <http://www.littletongov.org/index.aspx?page=560> or call Pam Hall at 303-795-3754.

3. **Sign Code** - Before you add signage, be sure to review the sign code regulations and contact the Sign Code Division. For more information go to:  
<http://www.littletongov.org/index.aspx?page=150> or call Pam Hall at 303-795- 3754.
4. **Building** (structural, electrical or plumbing) - If you plan to make any changes inside or outside a building, you need to contact the Littleton Building Department to determine any permit requirements. For more information go to:  
<http://www.littletongov.org/index.aspx?page=41> or call Donna Beeson at 303-795-3751.
5. **Liquor Licensing** - If you intend to sell beer, wine, or liquor, obtain a liquor or beer license from the City Clerk's Office. For more information go to:  
<http://www.littletongov.org/index.aspx?page=170> or call Colleen Norton at 303-795-3780.
6. **Find a Location** – Contact the Economic Development & Business Services Department for a list of available sites. Call Jo Anne Ricca at 303-795-3749.

## Employment Information

### US Department of Labor (DOL)

For information related to federal labor laws contact the US Department of Labor call 1-866-4-USA-DOL (1-866-487-2365).

**Federal Minimum Wage Information** – Call 1-866-487-2365

<http://www.dol.gov/dol/topic/wages/minimumwage.htm>

**Federal Unemployment Insurance Information** – Call 1-866-487-2365

<http://www.dol.gov/dol/topic/wages/minimumwage.htm>

### Colorado Department of Labor & Employment (CDLE)

For information related to state labor laws contact the Colorado Department of Labor & Employment call 303-318-8000.

**State of Colorado Minimum Wage Information** – Call 303-318-8441

<http://www.colorado.gov/cs/Satellite/CDLE-LaborLaws/CDLE/1248095305416>

**State Unemployment Insurance Information** – Call 303-318-9100 or 1-800-480-8299

<http://www.colorado.gov/cs/Satellite/CDLE-UnempBenefits/CDLE/1248095315884>

**Workers' Compensation Insurance** – Call 303-318-8700

<http://www.colorado.gov/cs/Satellite/CDLE-WorkComp/CDLE/1240336932511>