

New Business Resource Guide

Wilmington and New Hanover County require certain procedures be met before opening a business. Once you have selected the legal form of your business (Proprietorship, Partnership or Corporation) and the nature of your business (Retail, Wholesale, Manufacturing, Service), then you are in a position to contact the various offices referred to in this resource guide.

I. Business Privilege License

Most businesses located or doing business within New Hanover County are required to obtain a business privilege license before commencing operations. Information about county privilege licenses can be obtained by contacting the New Hanover County Tax Collections office. Additionally, if your business is located within the city of Wilmington it may also be subject to a city license tax. Contact the City Finance Division to see if the tax is applicable to your business. All businesses located in Carolina Beach, Kure Beach or Wrightsville Beach are required to have a privilege license. Contact the respective Town Hall or Town Clerk for business requirements. A business license is also required by the State of North Carolina. Information about the State Privilege License can be obtained from the local office of the N. C. Department of Revenue. Furthermore, if the business is to be operated under an assumed name, you should register the business with the New Hanover County Register of Deeds.

II. Building Permits

In the event that any new construction is involved in establishing your business, you must obtain a permit. Businesses located in the city of Wilmington or the unincorporated areas of New Hanover County should contact the New Hanover County Inspections Office. If your business is to be located in the beach municipalities then you should contact the inspections office for the respective beaches. Zoning and sign ordinance information may also be obtained through these offices. New businesses moving into existing buildings will require a commercial verification permit.

III. Taxes

The proper handling of your taxes is vital to your business. The first major tax matter involved is reporting your income to the Federal Government. Accordingly, you should contact the local office of the Internal Revenue Service. This office also can provide a tax guide with information about the many aspects of business taxation.

If your business is a corporation, you will need to report your income to the state (corporate income tax). In this case, you should contact the N. C. Department of Revenue.

If your business is a proprietorship or partnership, then business earnings will be taxed as personal income. Some businesses are also subject to sales tax. You should contact the local office of the N. C. Department of Revenue to see if this applies to your business.

All owners of real estate within the jurisdiction of New Hanover County are required to list property annually in January. A business person property listing may be required. You should contact the New Hanover County Tax office regarding the requirements and administration of this tax.

IV. Employer Requirements

Contact the following offices if your business has employees:

- * Apply for an employer identification number at the N. C. Department of Revenue and the Internal Revenue Service. Both of these offices will provide information about withholding employee wages. The I.R.S. will also provide information about Social Security procedures.
- * Every employer will also need to contact the N.C. Employment Security Commission office about the Unemployment Insurance Tax.
- * Workers Compensation Insurance can be obtained from the insurance agency of your choice.

* Employers need to be aware of the Fair Labor Standards Act and the Occupational Safety and Health Act (OSHA). The nearest office of the Department of Labor can provide information and assistance in conforming to these and other labor-related laws.

V. Other Resources for Additional Information (910 area code unless otherwise noted)

- * Cape Fear Community College: 251-5100
- * Service Corp. of Retired Executives (SCORE): 452-5395
- * Small Business & Technology Development Center (UNCW): 962-3744
- * Wilmington Industrial Development, Inc.: 763-8414

VI. Government Agencies

New Hanover County

- o Health Department: 798-6500
- o Inspections Office: 798-4332
- o Tax Office: 798-7300
- o Register of Deeds: 798-4530

City of Wilmington

- o Finance Department - Business Licenses: 342-2742
- o Planning Department – 254-0900

Beach Towns

- Town of Wrightsville Beach: 256-7900
- Town of Carolina Beach: 458-2999
- Town of Kure Beach: 458-8216

North Carolina

- o N. C. Department of Revenue: 251-5752
- o Employment Security Commission: 251-5777
- o N. C. Department of Labor: 343-4947

U. S. Government

- o Internal Revenue Service: 1-800-829-4477
- o Post Office (Main): 313-3250

U.S. Small Business Administration, Charlotte District Office: 1-704-344-6142