



COMMUNITY DEVELOPMENT

Thomas C. Henry, Mayor

Starting a Business Resource Guide: Licenses, Permits and Taxes

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****Please note: the City of Fort Wayne and Allen County do not offer general business licensing or permits. You must fulfill the requirements based on the nature of your business. This publication is for informational purposes only and is subject to change. Legal advice cannot be provided from the City of Fort Wayne and Allen County. For legal questions, please contact a local attorney to assist you in your business start-up questions.***

Table of Contents

Steps to Starting a Business in Fort Wayne – Quick Guide	8
Introduction	9
<u>The Importance of a Feasibility Study and a Good Business Plan</u>	9
<u>Getting Started</u>	9
Business Structure	10
<u>Self-Created Business Entities</u>	10
<u>Sole Proprietorship</u>	10
<u>General Partnership</u>	10
<u>State-Chartered Business Entities</u>	10
<u>Corporation</u>	10
<u>S-Corporation</u>	10
<u>Non-Profit Corporation</u>	11
<u>Limited Liability Company (L.L.C.)</u>	11
<u>Limited Partnership (L.P.)</u>	11
<u>Limited Liability Partnership (L.L.P.)</u>	11
Officially Forming a Business	12
<u>Limited Partnership</u>	12
<u>Limited Liability Partnership</u>	12
<u>Limited Liability Company</u>	13
<u>Corporation</u>	13
<u>Non-Profit Corporation</u>	13
<u>How to Become Tax-Exempt</u>	14
Choosing and Registering the Business Name	15
<u>Sole Proprietorships and General Partnerships</u>	15
<u>Corporations, S-Corporations, Non-Profit Corporations, Limited Liability Companies, Limited Partnerships, and Limited Liability Partnerships</u>	15
<u>State Registered Business Operating under an Assumed Business Name</u>	16
Continuing Responsibilities	17
Copyrights, Trademarks and Patents	18
<u>Definitions</u>	18
<u>How to Obtain a Copyright, Trademark or Patent</u>	18
Licenses, Permits and Registrations	20
<u>State Permits and Licenses (Professional Individuals and Business Entities)</u>	20
<u>Partial List of Occupations Requiring Licensing/Permits</u>	21

<u>Other Helpful Aids – State Business Guide</u>	25
<u>County Licenses and Permits</u>	25
<u>Child and Adult Care (County)</u>	25
<u>In-Home Child Care</u>	26
<u>Child Care Center</u>	27
<u>Adult Day Care</u>	27
<u>Food-Related Business (County)</u>	28
<u>Retail: General Issues</u>	28
<u>New/Renovation of Food Service or Market Establishments</u>	28
<u>Change of Owner/Operator of Food Establishments</u>	30
<u>Food Permits and Certifications</u>	32
<u>Retail Food Establishment Permit</u>	32
<u>Retail Food Market Permit</u>	32
<u>Food Market Permit (Reduced Fee)</u>	32
<u>Temporary Food Establish Permit (Food Market or Food Service)</u>	32
<u>Annual Food Service Off-Site Permit</u>	32
<u>Annual Food Venue Permit</u>	32
<u>Temporary Farmer’s Food Market Permit</u>	32
<u>Temporary Fund Raising Food Market Permit</u>	32
<u>Mobile Food Service Establishment Permit or Mobile Food Market Permit</u>	32
<u>Seasonal Mobile Ice Cream Truck Permit</u>	33
<u>Vending Machine Permit</u>	33
<u>Food Handler Certification</u>	33
<u>Wholesale Food Manufacturers and Distributors</u>	33
<u>Certificate of Registration</u>	34
<u>Transient Merchant Permit (County)</u>	34
<u>License for Veterans – Vend, Hawk or Peddle Goods</u>	35
<u>City Licenses</u>	35
<u>General License</u>	35
<u>Animal Businesses (Grooming, Breeder, Kennel, Animal Events)</u>	35
<u>Home-Based Business</u>	36
<u>Internet Business</u>	36
<u>Liquor / Alcohol Beverage Requirements</u>	36
<u>Massage Therapy Practices and Other Massage Establishments</u>	37
<u>Permit Requirements</u>	37
<u>Applying for a Permit</u>	37
<u>Tattoo Artists and Body Piercing</u>	38
<u>Taxi Company Permit</u>	38

<u>New Taxi Company Permits</u>	38
<u>Approved and Existing Taxi Company Permits</u>	39
<u>Transient Merchant Permit (City)</u>	39
<u>Peddle Goods</u>	39
<u>Carnival/Festival Events</u>	40
<u>Alarm Systems Registration (City)</u>	40
<u>Alarm Companies</u>	40
<u>Alarm Users</u>	40
<u>False Alarm Penalties and Enforcement</u>	41
<u>Selling of Precious Metals/Stones</u>	41
<u>Valuable Metals</u>	41
<u>Employment Regulations</u>	42
<u>Federal Posting Requirements</u>	42
<u>State Posting Requirements</u>	42
<u>Occupational Health and Safety</u>	43
<u>Student Work Permits</u>	44
<u>Verifying Eligibility for Employment</u>	44
<u>Taxes and Financial Obligations</u>	45
<u>What Taxes Must Be Paid – An Overview</u>	45
<u>Business Start-Up</u>	48
<u>Federal Identification Numbers</u>	48
<u>When is the Employer Identification Number Needed?</u>	48
<u>How to Obtain an EIN</u>	48
<u>Indiana State Withholding Number / Retail Merchants Certificate (Form BT-1)</u>	49
<u>State and County Withholding Tax</u>	50
<u>Retail Merchants Certification</u>	50
<u>Out-of-State Use Tax</u>	51
<u>Food & Beverage Tax</u>	51
<u>County Innkeeper Tax</u>	51
<u>Motor Vehicle Rental Excise Tax</u>	51
<u>Prepaid Sales Tax on Gasoline for Qualified Distributors</u>	51
<u>On-Going Business Taxes</u>	52
<u>Federal</u>	52
<u>Income Tax</u>	52
<u>Self-Employment Tax</u>	52
<u>Employment Taxes</u>	52
<u>Excise Taxes</u>	53
<u>Electronic Federal Tax Payment System</u>	53

<u>State</u>	54
<u>Corporation Adjusted Gross Income Tax</u>	54
<u>State Sales Tax</u>	54
<u>Indiana Motor Fuel Permit</u>	54
<u>County Business Tangible Personal Property Tax</u>	54
<u>Business Personal Property Tax</u>	54
<u>Indiana Forms 103 and 104</u>	55
<u>Unemployment Compensation and Worker’s Compensation</u>	55
<u>Unemployment Compensation</u>	55
<u>State</u>	55
<u>Federal</u>	56
<u>Worker’s Compensation</u>	56
<u>What is Worker’s Compensation and Who Needs It?</u>	56
<u>Posters Required</u>	57
<u>Zoning Regulations, Building Permits, Contractor Licenses, Fire Code, Pollution Control and Going Out of Business</u>	58
<u>Zoning and Planning</u>	58
<u>Proper Zoning</u>	58
<u>Special Zoning Issues</u>	58
<u>Home Occupation, Home-Based Business and Home Workshops</u>	59
<u>Daycare Centers and Child Care</u>	59
<u>Zoning for Surrounding Counties</u>	59
<u>Building Permits within the Corporation Limits of Fort Wayne</u>	60
<u>New Facility, Expanding a Current Facility or Improving an Existing Facility of Commercial or Industrial Uses</u>	60
<u>Fences and Signs</u>	61
<u>Parking, Driveways and Sidewalks</u>	61
<u>The Variance Process</u>	61
<u>Additional Online Help</u>	62
<u>Contractor Licenses – Allen County Building Department</u>	62
<u>Contractors (Building, Residential, Home Improvement and Subcontractors)</u>	62
<u>Doing Business with the City and Emerging Business</u>	63
<u>Enterprise (EBE)/Minority-Women Owned Business (WMBE) Certification</u>	63
<u>Veteran’s Business Enterprise (VBE) Certification</u>	63
<u>Fire Codes</u>	64
<u>Pollution Control</u>	65
<u>Going Out of Business</u>	66
<u>Other Regulations</u>	67

<u>Marketing Methods-Telephone, Facsimile, Mail and E-Mail</u>	67
<u>Phone</u>	67
<u>Fax</u>	68
<u>E-Mail</u>	69
<u>Mail</u>	69
<u>Telemarketer Help</u>	69
<u>Environmental Regulations</u>	70
<u>What Industries May Fall Under IDEM Regulations?</u>	70
<u>Air Permitting Assistance</u>	71
<u>Help with Environmental Clean-Up</u>	71
<u>Clean Manufacturing</u>	71
<u>Business Insurance</u>	73
<u>Other Business Assistance</u>	74
<u>Financial Assistance</u>	74
<u>Business Plan Assistance</u>	76
<u>Business Incubators</u>	77
<u>Economic Development Project Assistance</u>	78
<u>General Information & Technical Assistance</u>	78

Quick Guide: Steps to Starting a Business in Fort Wayne

1. Prepare a Feasibility Study and create a Business Plan.
2. Decide the legal structure of the business.
3. Choose and register company name.
4. Verify location of business is zoned for your business.
5. Submit organizational documents, if needed.
6. Determine taxes to be paid.
7. Set up tax accounts:
 - a. Get Federal Identification Number.
 - b. Get Indiana State Withholding number.
8. Obtain a Retail Merchant's Certificate.
9. Set up tax payment schedule:
 - a. Federal Income Tax
 - b. Self-employment Tax
 - c. Employment Tax *
 - d. Excise Tax
 - e. Sales Tax
 - f. Corporate Adjusted Gross Income Tax*
 - g. Business Personal Property Tax –County *
10. Set up a State Unemployment Compensation Account and make scheduled payments.*
11. Arrange for Worker's Compensation insurance. *
12. Obtain student Work Permits as needed. *
13. Become aware of continuing responsibilities.
14. Submit forms for business permits or licenses, if needed.
15. Apply for permit for any new construction, including fences, signs, and parking lots.
16. Post Federal and state employee notices in business. *
17. Meet Indiana Occupational Safety and Health Administration standards. *
18. Get Indiana Motor Fuel Permit for company trucks weighing over 26,000 pounds.
19. Apply for trademarks, copyrights, and patents, if needed.
20. Check other regulations that may impact marketing your business.
21. Obtain business insurance.
22. How to "Go Out of Business".

*Not required if self-employed with no employees.

INTRODUCTION

IMPORTANCE OF A FEASIBILITY STUDY AND A GOOD BUSINESS PLAN

A Feasibility Study looks at the viability of an idea with the goal of identifying possible problems and answering the big question: Will the idea work? This often is used to provide the groundwork for the Business Plan, which is nearly always required by any bank for loans. For help with feasibility studies, please click [Feasibility](#).

A good business plan is like a roadmap; it shows you where you are in relation to where you want to be. Whether you believe in a business plan or not, starting a business involves many ideas that need to be documented and actions that need to be taken. Many businesses fail without a business plan, and furthermore, banks require one prior to being considered for a loan. The organizations listed under [Business Planning](#) at the end of this document can assist you with this process or you may read about it at

<https://www.sba.gov/tools/business-plan/1>.

GETTING STARTED

In addition to those general requirements needed to successfully start and run a business (such as a good service or product to sell, determination, the development of a [good business plan](#), and the money to start your dream), there are a few regulatory steps that you must take. This document serves as a starting point and reference guide to begin your business. It is not intended to answer all questions but is meant to answer the most common questions.

The most common permits, licenses, and taxes required by federal, state, county, and city government are described within this publication. If you need more comprehensive or detailed information, those contacts listed in this publication can give you additional assistance. Most information is now available via the Internet. Internet links are provided whenever possible.

The [Table of Contents](#) will direct you to information grouped by category.

The City of Fort Wayne encourages individuals interested in starting a business to seek both legal and financial advice from professionals.

BUSINESS STRUCTURE

Listed below are some common forms of business structure. Individuals should select the structure that best fits their needs. Legal and tax considerations enter into this decision. **The Community Development Division strongly encourages individuals to seek the professional advice of a reputable business attorney and accountant for further assistance in starting a business.**

SELF-CREATED BUSINESS ENTITIES

These informal business associations require no filing with the Indiana Secretary of State.

SOLE PROPRIETORSHIP

A **proprietorship** is owned by a single individual who is solely responsible for all aspects of the business. A sole proprietor has unlimited liability for the debts of the business.

Tax: *The income of the business is reported as part of the owner's personal income.*

GENERAL PARTNERSHIP

A **partnership** is owned by two or more individuals as co-owners of a for-profit business. Partnerships should operate under a written Partnership Agreement to avoid future problems. All partners are responsible for the liabilities and debts of the partnership.

Tax: *Income is reported as part of each partner's personal income.*

STATE-CHARTERED BUSINESS ENTITIES

These formal business associations require the filing of organizational documents with the Corporations Division of the Secretary of State (**SOS**). You may decide to **incorporate** your business, or create a **limited liability company**, **limited liability partnership**, or **limited partnership**.

CORPORATION

A Corporation is a legal entity formed by filing Articles of Incorporation. It exists to engage in business activities for the profit of its shareholders. A Corporation functions as a "legal person" pursuant to Indiana law; therefore a corporation may own property, sue or be sued, and enter into other agreements like an individual. Shareholders are protected from the corporation's debts and liabilities.

Tax: *Profits from a corporation are taxed twice: 1) at the corporate level, and 2) at the employee level when a wage is paid or at the stockholder level when distributed as a dividend.*

S-CORPORATION

This is a variation of the regular corporation with no more than 75 shareholders. It also meets certain other Internal Revenue Service criteria. The income of an S-Corporation is taxed only once: at

the employee or shareholder level where the profits are included on the individual income tax return. The S-corporation must file IRS Form #2553 to the IRS, but is considered a corporation in all other respects.

NON-PROFIT CORPORATION

Similar to a corporation, a nonprofit corporation must file the Articles of Incorporation provided by the Secretary of State. Its purpose is to engage in activities that do not provide financial profit to the benefit of its members. State form 4162 is used.

LIMITED LIABILITY COMPANY (L.L.C.)

An L.L.C. offers the advantages of the limited personal liability of a corporation and the single taxation of a general partnership. Instead of shareholders, there are “members”. Legal counsel is highly recommended to guide your company in meeting the specific requirements necessary to qualify for the special taxing benefits.

***Tax:** If the L.L.C. qualifies under IRS guidelines, it is taxed only once at the employee or member level, but it does not have the same restrictions as an S-Corporation.*

LIMITED PARTNERSHIP (L.P.)

This partnership has at least one General Partner and one Limited Partner. The liability of the Limited Partner is limited to the amount invested. The General Partner assumes all the liabilities and debts of the partnership. Limited partners cannot actively participate in the management of the business.

***Tax:** Income is reported as part of each partner’s personal income.*

LIMITED LIABILITY PARTNERSHIP (L.L.P.)

This is a General Partnership that chooses to operate as an L.L.P. This requires filing a registration with the Secretary of State. The advantage is that the partners (at least two) are protected from many of the partnership’s debts and liabilities. Legal representation is highly recommended in order to establish your partnership to meet the requirements of state statute.

***Tax:** Income is reported as part of each partner’s personal income.*

OFFICIALLY FORMING A BUSINESS

To form one of the Formal Associations, organizational documents must be filed with the Business Services Division of the Secretary of State (SOS).

Although not required, generic forms to form for-profit and nonprofit corporations are available from the Corporations Division. Forms can be obtained via:

- 1) The Internet at <http://www.in.gov/sos/business/2428.htm>. Many of these documents are available in Adobe Acrobat  format for easy printing. To view and print documents in this format you must have the latest version of the Acrobat Reader, which can be downloaded for free. 
- 2) Visiting the Secretary of State office. Office hours for the Business Services Division are 8:00 a.m. to 5:30 p.m. Monday-Friday.
- 3) Mail request to the Secretary of State, Business Services Division, 302 West Washington Street, Room E-018, Indianapolis, IN 46204 (317-232-6576).

LIMITED PARTNERSHIP

To form an L.P., a **Certificate of Limited Partnership** must be filed. The Secretary of State Office (SOS) provides a [form](#) for filing via mail or online. Legal counsel is recommended, but not required. The Certificate of Limited Partnership must include the following: [\(IC23-16-3\)](#)

- the name of the limited partnership, which must end with “Limited Partnership” or “LP.” **The use of these terms without filing the Articles of Organization is illegal.**
- the address of the office;
- the name and address of the [Registered Agent](#);
- the name and business address of all General Partners;
- the signature of all General Partners;
- the latest date upon which the partnership is to dissolve (cannot be perpetual); and
- a filing fee.

LIMITED LIABILITY PARTNERSHIP

To form an LLP, a **Registration of a Limited Partnership** must be filed. The Secretary of State Office (SOS) provides a [form](#) for filing via mail or online. Legal counsel is recommended, but not required. The Registration must include the following: [\(IC 23-16-4\)](#)

- the name of the LLP, which must end with "Limited Liability Partnership" or "LLP." **The use of these terms without filing the Articles of Organization is illegal.**
- the address of principal office;
- the name and address of the [Registered Agent](#);
- an indication of the nature of the business in which the partnership is engaged;
- a statement that the Registration is evidence of the Partnership's intention to act as an LLP;
- the signature of at least one partner; and

- a filing fee.

LIMITED LIABILITY COMPANY

To form an LLC, an **Articles of Organization** must be filed. The Secretary of State Office (SOS) provides a [form](#) for filing via mail or online. Legal counsel is recommended to prepare this document, though not required. Articles of Organization must include the following: [\(IC 23-18\)](#)

- the name of the LLC, which must end with "Limited Liability Company" or "LLC." **The use of these terms without filing the Articles of Organization is illegal.**
- the period of duration of the LLC;
- the name and street address of the [Registered Agent](#);
- if the operating agreement vests management in a manager(s), a statement to that effect;
- the signature of at least one organizer, member or manager; and
- a filing fee.

CORPORATION

To form a Business Corporation, the application, titled **Articles of Incorporation**, must be filed. The Secretary of State Office (SOS) provides a [form](#) for filing via mail or online. The Articles of Incorporation must include the following: [\(IC 23-1\)](#)

- the name of the corporation (which must include "Corporation," "Company," "Incorporated," "Limited," or an abbreviation thereof). **The use of these terms without filing the Articles of Incorporation is illegal.**
- the name and address of the [Registered Agent](#);
- the number of shares of stock the corporation is authorized to issue;
- the name and address of all the incorporators;
- the original signature of the all the incorporators; and
- a filing fee.

NONPROFIT CORPORATION

To form a Nonprofit Corporation, the application, titled **Articles of Incorporation**, must be filed. The Secretary of State Office (SOS) provides a [form](#) for filing via mail or online. Articles of Incorporation must include the following: [\(IC 23-17\)](#)

- the name of the corporation (which must include "Corporation", "Company," "Incorporated," "Limited," or an abbreviation thereof). **The use of these terms without filing the Articles of Incorporation is illegal.**
- a statement as to whether the corporation will be a public benefit, religious or mutual benefit corporation;
- the name and address of the [registered agent](#);
- the name and address of all the incorporators;
- a statement as to whether the corporation will have members;
- a statement regarding the distribution of assets upon dissolution [\(IC 23-17-22\)](#); and
- a filing fee (subject to change)

NOTE! Tax-exempt status is a second step and must be obtained through both the Internal Revenue Service and the Indiana Department of Revenue.

HOW TO BECOME TAX-EXEMPT

Federal: Before filing or completing Articles of Incorporation, the IRS should be contacted. The IRS will recognize and provide tax-exempt status to a nonprofit corporation only if the Articles of Incorporation contain specific language showing that the organization meets certain criteria and guidelines. The IRS publishes a booklet that is helpful in this process: "Tax Exempt Status for Your Organization" Publication #557. To obtain tax-exempt status, it is necessary to submit the **Application to Apply for Tax-Exempt Status** ([Form 1023](#) or [Form 1024](#) –consult [Publication #557](#) to determine which applies). These forms and publications can be obtained by calling 800-829-3676, by downloading them from the Internet at [FORMS](#), or by writing to your local IRS Forms Distribution Center: IRS, Cincinnati, OH 45999.

State: To obtain nonprofit status and become tax-exempt with the State of Indiana, an Application to File as a Nonprofit Organization ([NP-20A](#)) must be completed and submitted to the Indiana Department of Revenue. Once nonprofit status is granted, file Form [IT-20NP](#) and/or [NP-20](#). For more questions, contact the Business Services Division, Secretary of State, 302 West Washington Street, Room E-018, Indianapolis, IN 46204.

Unincorporated organizations may also seek tax exemptions.

CHOOSING AND REGISTERING THE COMPANY NAME

SOLE PROPRIETORSHIPS AND GENERAL PARTNERSHIPS

For businesses that will be structured as a Sole Proprietorship and/or General Partnership, you need to register your business name with the county your business will be located. You only need to file your business name if the business name will be other than your personal name. To register the business name, you must file the form called [Certificate of Assumed Business Name](#). The [Certificate of Assumed Business Name](#) will register a public record of the name of your business only within Allen County, Indiana. The Certificate costs \$25 (subject to change).

A Certificate of Assumed Business name is also available from the

[Allen County Recorder's Office](#)

Ed Rousseau Building

One Main Street, Room 100

Fort Wayne, IN 46802

☎ 260-449-7165

[Indiana Code 23-0.5-3-4](#)

NOTE: If you contact the Recorder's Office before filing, as a courtesy, the Recorder's Office will check their files to determine if your proposed company name is already in use by another business. Complete the original form legibly and keep a copy for yourself. The Recorder's clerk will endorse the original and return it to you for your files, keeping an electronic version for their records.

The [Certificate of Assumed Business Name](#) is **not a license** and does not provide copyright protection. (See [Copyrights, Trade Marks, and Patents](#).)

CORPORATIONS, S-CORPORATIONS, NONPROFIT CORPORATIONS, LIMITED LIABILITY COMPANIES, LIMITED PARTNERSHPS, AND LIMITED LIABILITY PARTNERSHIPS

The business name you choose should be distinguishable from any other corporation or company upon SOS records. To determine if a particular name is available, please call the 317-234-9768 or do a "name availability check" online at <https://bsd.sos.in.gov/publicbusinesssearch>. It takes only a few minutes to determine if the name is "available". Indiana law requires that the name of a Corporation, L.L.C., L.P., and an L.L.P. is distinguishable from the name of any other business of the same type on record with the Secretary of State's office. To determine if a particular name is available, conduct a name availability check.

The Check Name Availability search helps the user determine if a business entity's legal name may be available for use. It is only a preliminary search, meaning the name cannot be guaranteed as available until the final processing is completed at the time of filing. You should not rely, in any way,

upon this preliminary information. If the name is available, you may either file an application to reserve the name for 120 days or file documents to organize the business under that name.

If the name is available, you may file documents to organize the business under that name by registering your business online at <https://inbiz.in.gov/BOS/Home/Index>.

Your business name will be registered when you submit the required organizational documents to the Secretary of State's office. Filing by mail will generally take 3-5 business days from the date received by the office.

STATE REGISTERED CORPORATIONS OPERATING UNDER A NAME DIFFERENT FROM THE REGISTERED NAME

Businesses registered with the State of Indiana through the Secretary of State but wishing to operate under a different name **must** file for a State **Certificate of Assumed Business Name (State Form 30353)**. Example: if your business is incorporated as Acme Towel Properties, LLC, but you would like to do business under the "assumed" name of Acme Towels, Inc., you must file for this certificate. You may download the form and mail it or file the certificate online at: <http://www.in.gov/sos/business/2426.htm> or obtained from the Allen County Recorder's Office.

You **must** send a copy of the certificate to the Indiana Secretary of State's Office.

Complete the form legibly and keep a copy for yourself.

**Business Services Division
Secretary of State
302 W. Washington St
Room E018
Indianapolis, IN 46204
☎ 317-232-6581
[Indiana Code 23-0.5-3-4](#)**

CONTINUING RESPONSIBILITIES

In order to remain valid as an organization in the State of Indiana, reports must be filed with the Corporations Division of the Secretary of State on a regular basis. For-profit corporations need to file a Bi-Annual Report. For example, if you incorporated in an odd year such as 2015, you will file a report in 2017. Non-profit corporations are required to file an Annual Report. Failure to complete and return reports with the fee will result in the dissolution of the corporation. The 2017 filing fees for Reports are:

Corporation	\$30.00/every two years / \$20 online
S-Corporation	\$30/00/every two years / \$20 online
Limited Liability Company	\$30.00/every two years / \$20 online
Nonprofit Corporation	\$10.00/every year / \$5 online

A limited partnership is not required to file an annual report with the SOS's Office since it has an expiration date. Limited Liability Partnerships are also not required to file reports.

The same form, **Business Entity Report**, is used regardless of filing frequency. It can be downloaded from the Internet at: <http://www.in.gov/sos/business/2427.htm> or it can be submitted online, reducing the filing fee cost. For online submittals, there is a slight electronic service fee.

Should a corporation or limited liability company wish to be reinstated after administrative dissolution; a Reinstatement Package can also be downloaded via the Internet at <http://www.in.gov/sos/business/4431.htm>.

COPYRIGHT, TRADEMARKS, AND PATENTS

DEFINITIONS

A **copyright** refers to the protection of literary works, music, or other intellectual property.

A **trademark** is a name, symbol, logo or other device that identifies a product or service.

A **patent** is granted by the government to inventors to protect their ideas for a certain period of time.

HOW TO OBTAIN A COPYRIGHT, TRADEMARK, OR PATENT

If you are interested in a trademark, determine if your product or service will only be used in Indiana. If so, you may obtain an Indiana trademark that is valid only within Indiana. The requirements are to:

- A. Search current Indiana trademarks to verify availability of the trademark. You may call the Secretary of State Trademark Deputy at (317) 232-6531 to run the search or you may run the search online at [TRADEMARK](#).
- B. Prove the product or service trademark is already being used in business;
- C. File "Application for Registration of Trademark/Service Mark" (Form 4430) with the Secretary of State Trademark Deputy. This can be downloaded at <http://www.in.gov/sos/business/2379.htm>.
- D. Send \$10 with the application.

Trademarks for commerce beyond Indiana and all **patents** are registered with the Federal Government. Before any trademark or patent is formally requested, it is necessary to conduct a search to verify availability. You may conduct a federal trademark search at [TESS](#) or a patent search at [PATFT](#). You may request information and applications (by e-mail, fax or mail, or downloaded) or do searches via the Internet at <http://www.uspto.gov/web/menu/feedback.html>. Otherwise,

- A. Phone - 800-786-9199
- B. Mail – U.S. Patent and Trademark Office, Mail Stop USPTO Contact Center (UCC). P.O. Box 1450, Alexandria, VA 22313-1450
- C. Fax – Click [FAX](#) to get Order Form list and Fax number.
- D. E-mail by topic to request information (no searches) at usptoinfo@uspto.gov with Patents, Trademarks, or Products and Services in the subject line.

Most of the questions commonly asked of the United States Patent and Trademark Office are available with answers at [FAQS](#).

All **Copyrights** are registered with the U.S. Copyright Office, which is located in the Library of Congress. As with trademarks and patents, any proposed copyright availability must be proved by a search. To search for a copyright, click [COPY](#).

The Copyright Office may be contacted by several methods:

- Mail: Library of Congress, Copyright Office, 101 Independence Avenue, S.E, Washington, DC 20003
- The Internet at www.copyright.gov. General information, Forms and searches are available.
- Phone: 202-707-5959 or toll free at 877-476-078.

Copyright registrations may be submitted online, downloaded and mailed, or requested from staff and mailed. Some applications MUST be completed on paper. For more information on forms, click [FORMS](#).

LICENSES, PERMITS, AND REGISTRATIONS

There are various categories to consider:

- 1) [Professional licenses required for an individual, e.g., for a physician;](#)
- 2) [State licenses to establish a business entity, e.g., for a hospital;](#)
- 3) [County licenses for a business entity;](#)
- 4) [City licenses for a business entity;](#)
- 5) [Licenses, permits or registrations for supplies, equipment, or procedures needed to operate the business.](#)
- 6) [Permits and licenses needed for construction of business.](#)

STATE PERMITS AND LICENSES [Professional Individuals and Business Entities]

The State of Indiana regulates certain businesses. In general, businesses regulated by licensing or permitting requirements are involved in areas relating to public health or safety – such as engineering, architecture, health professions, environmental hazards, and building codes.

Some professions require individuals to have professional licenses, regardless of whether they are in business for themselves or working for another entity. Examples are teachers, lawyers, nurses, etc. In these situations, it is the individual who is licensed, not the business. However, there are many businesses that require a license or permit for the “business” rather than, or in addition to, the individuals doing the business.

Most licenses are issued through the following agency:

The Indiana Professional Licensing Agency, 402 West Washington Street, Suite W072, Indianapolis, Indiana 46204 ☎ **317-232-2980**
<http://www.in.gov/pla/>

To find out if the business you intend to start is subject to licensing, please check the following [partial list](#) of businesses that require licensing and where to get the appropriate information. If your business is not listed, you may call the above agency to check your particular business. You may also contact the **Indiana State Information Center** at ☎ **1-800-457-8283** or visit the center’s web page: http://www.ai.org/core/info_business.html.

Most applications are available online, but it is recommended that you always check with the Indiana Professional Licensing Agency to confirm which application(s) apply in your situation.

PARTIAL LIST OF OCCUPATIONS REQUIRING LICENSING/PERMITS

TYPE OF BUSINESS	LICENSING OR CERTIFICATION AGENCY	PHONE #
Accounting	Indiana Board of Accountancy	317-234-8800
Adult Day Care	Indiana Family & Social Services Administration, DDRS; Fort Wayne-Allen County Board of Health	317-233-4454; 260-449-7561 See County Licenses .
Alarm System Companies	City Clerk's Office	See City Permits .
Animal Businesses (Kennel, Groomer, Pet Shop) & Animal Breeder, Animal Event Permit	Animal Care & Control	260-427-1244; See City Permits
Architectural	Board of Registration for Architects and Landscape Architects	317-234-3022
Athletic Training	Indiana Athletic Trainers Board	317-234-2022
Auction House/Auctioneer	Indiana Auctioneers Commission	317-234-3009
Bail Bonds/Recovery Agent	Indiana Dept. of Insurance	317-232-5249
Banks, Credit Unions, mortgage or loan companies, rental purchase companies	Indiana Dept. of Financial Institutions	317-232-3955
Barber Shops	State Board of Barber Examiners	317-234-3031
Bartender	Alcohol & Tobacco Commission	317-232-2430
Boxing Promotion/Mixed Martial Arts	Indiana Gaming Commission	317-234-7164
Brokerage	Securities Division, Indiana Secretary of State	317-232-6681
Budget or credit counseling, debt managing, debt pooling	Indiana Dept. of Financial Institutions, Non-Depository Div.	317-232-3955
Caterer (home-based)	Fort Wayne-Allen County Department of Health	260-449-7562
Cemetery/Mortuary/Crematory	State Board of Funeral and Cemetery Services	317-234-3031
Check cashing/money orders	Indiana Dept. of Financial Institutions, Non-Depository Div.	317-232-3955
Child care provider	Family & Social Services Administration and Allen County Health Dept.	260-415-6162 (Allen County region); 260-449-7561 See County Licenses and City Licenses .
Chiropractics	Indiana Board of Chiropractic Examiners	317-234-2054
Collection Agency	Securities Division, Indiana Secretary of State	317-232-6681
Cosmetology/Hair salons	State Board of Cosmetology	317-234-3031

Dentistry, Mobile Dental Facility, Dental Anesthesia Permit, Dental Hygiene	Indiana State Board of Dentistry	317-234-2054
Dietitian related	Indiana Dietitians Certification Board	317-234-2060
Disability, Aging and Rehabilitation Home Care Providers	Indiana Family and Social Services Administration	888-673-0002
Egg Production, Retail, Wholesale or Farm Market	Indiana State Egg Board; Allen County Health Dept.	765-494-8510; 260-449-7562
Engineering	State Board of Registration for Professional Engineers	317-234-3022
Export-related	U.S. Export Assistance Center of Indianapolis	317-582-2300
Firearms, guns, and ammunition Sales/Store	Alcohol and Tobacco Tax and Trade Bureau/ Allen County Sheriff	1-877-882-3277; 260-449-7630
Fireworks stands	Fort Wayne Fire Dept., Fire Code Enforcement	260-427-1168 See also City Licenses , County Licenses
Food Establishments: restaurants, food markets, vending machines, ice cream trucks, farmer's food markets, mobile or temporary food establishments (food trucks), etc.	Ft. Wayne-Allen County Dept. of Health	260-449-7561 See : County Licenses: Food-related Business.
Gaming supply manufacturer or distributor (bingo, pull tabs, punch boards) or permission to conduct such games	Charity Gaming Section, Indiana Department of Revenue	317-232-4646
Grain Bank/Storage, Warehouse, Buyer	Indiana Grain Buyers and Warehouse Licensing	317-232-8770
Hearing Aid Dealer Examiner	Committee of Indiana Hearing Aid Dealer Examiners	317-234-2067
Home health agency, home health aide or hospice agency	Indiana State Dept. Of Health; Health Care Regulatory Services Commission	317-233-7621
Hospital or ambulatory or other healthcare related fields	Indiana State Dept. of Health	317-233-1325
In-home Child Care / Child Care Center	Indiana Family and Social Services Administration, Bureau of Child Care, Fort Wayne-Allen County Board of Health	317-233-1325, 260-745-2501 (Allen County region); 260-449-7561 See County Licenses and City Licenses.
Insurance Agency (Adjusters, Consumer Services, Healthcare)	Indiana Department of Insurance	317-232-2385

Jewelry, antiques or coin shop	Fort Wayne Police Dept.	260-427-6212 See City Permits .
Lab, Chemistry (Food, Environmental, Blood) & Microbiological (Food & Water)	Indiana State Dept. of Health	317-921-5500
Lab, Clinical	Indiana State Dept. of Health	317-233-5500
Land Surveying	State Board of Registration for Land Surveyors	317-234-3022
Law Practice, Mediator	State Board of Law Examiners	317-232-2552
Liquor or tobacco related: manufacturing, selling, serving	Alcohol and Tobacco Tax and Trade Bureau-National Revenue Center / Alcohol and Tobacco Commission	1-877-882-3277; 317-232-2430 See City Licenses also.
Loan Broker	Securities Division, Indiana Secretary of State	317-232-6681
Manicurist Salon	Indiana Professional Licensing Agency	317-234-3031
Massage Therapy Establishment	Indiana Professional Licensing Agency, City Controller & Civil City Accounting	317-234-8800, 260-427-1106 See City Licenses .
Meat and Poultry Processing, Livestock Facilities, Dealers, Markets	Indiana State Board of Animal Health	317-544-2400
Milk Producers or Dairy Processors (Ice cream, butter, etc.)	Indiana State Board of Animal Health	317-544-2400
Mobile Home Park &/RV Campground	Indiana Dept. of Health	317-233-1325
Motor Carrier Company	Indiana Department of Revenue	317-615-7200
Motor Vehicle Dealership	Secretary of State – Dealer Division	317-234-7190
Nursery Dealer (plants), USDA Biotechnology Permits, Shipping Bees into Indiana	Etymology & Plant Pathology, Dept. of Natural Resources	317-232-4189 (local Fort Wayne office 260-452-8992)
Nurse's Aide (CNA)	Indiana State Dept. Of Health - Health Care Regulatory Services Commission	317-233-1325
Nursing	Indiana State Board of Nursing	317-234-2043
Nursing Home (Long Term Care)	Indiana State Dept. Of Health - Health Care Regulatory Services Commission	317-233-7442
Occupational Therapy	Occupational Therapy Committee; Indiana Family & Social Services Administration-DDRS	317-234-8800; 800-545-7763
Optometry	Indiana Optometry Board	317-234-8800
Pawn Shop	Indiana Dept. of Financial Institutions, Depository Div.	317-232-3955 & City Permits .
Pesticide application/pest control/lawn care	Office of Indiana State Chemist	765-494-1492
Pet Food & Commercial Feed	Office of Indiana State Chemist-Feed Section	765-494-1492

Pharmacist, Pharmacy Technician, In-State Pharmacy, Nonresident Pharmacy, Home Medical Equipment Service Provider, Wholesale Drug Distributor	Indiana State Board of Pharmacy	317-234-2067
Physical Therapist, Physical Therapy Assistant	Physical Therapy Committee	317-234-8800;
Physicians, Osteopaths, Acupuncture, Diabetes Educator, Genetic Counselor	Medical Licensing Board of Indiana	317-234-2060
Physician's Assistant	Professional Licensing Agency	317-234-2060
Plumbing, Journeyman, Plumbing Apprentice School	Indiana Plumbing Commission	317-234-8800
Portable X-ray (Radiology)	Indiana State Dept. of Health Health Care Regulatory Services Commission	317-233-1325
Precious Stones Dealer	City of Fort Wayne-Fort Wayne Police Dept.	260-427-6212 City Licenses.
Private Detective Agency/Security Guard Agency/Private Investigator	Private Detectives Licensing Board	317-234-3022
Radiology	Indiana State Board of Public Health, Radiological Health Div.	317-233-1325
Real Estate: Selling	Indiana Real Estate Commission	317-234-3009
Real Estate Appraising	Indiana Real Estate Appraisers & Certification Board	317-234-3009
Respiratory Care	Indiana Respiratory Care Committee	317-234-2054
Salvage (Auto)	Indiana Secretary of State-Dealer Division / Indiana Dept of Environmental Management	317-234-7190; 800-451-6027
Speech Therapy (Audiology)	Speech Language Pathology Audiology Board;	317-234-2067
Social Work, Marriage and Family, Mental Health, Addiction Counselor	Indiana State Behavioral Health and Human Services Board	317-234-2054
Solid Waste Disposal Facilities / Septic Systems	Indiana Dept. of Environmental Management / Allen County On-site Waste Management	317-232-8603; 260-449-7265 See also Building Permits.
Taxi Service	City of Fort Wayne-Weights and Measures	260-427-1157 See City section.
Tanning Facility	State Tanning Facility License	317-234-3031
Tattoo & Body Piercing	Allen County Dept. of Health	260-449-7126 See City Licences.
Transient Merchant to vend, hawk or peddle	County Auditor's Office & City of Fort Wayne-Ft. Wayne Police Dept.	See County & City Licenses.
Valuable Metals (junk, recycling, salvage, scrap, etc.)	City of Fort Wayne-Ft. Wayne Police Dept.	See City Licenses. 260-427-6212
Veterinary Services	Indiana Board of Veterinary Medical Examiners	317-234-2054

Wastewater (Septage) Facilities/Programs	Indiana Dept. of Environmental Management	317-232-8603
Wholesale Drug Distributor	Indiana State Board of Pharmacy	317-234-2067
Wholesale Food Manufacturers and Distributors	Wholesale Food Business	317-234-8569

OTHER HELPFUL AIDS

The State of Indiana has a publication called the **Business Owner's Guide to State Government** that may help you in researching the State permits needed to run your business, build your business, and other valuable information. Construction and building renovations, plan review, elevator safety and boiler and pressure vessel safety information can also be found in this document.

The Business Owner's Guide to State Government may be obtained by contacting the **Indiana Secretary of State Business Services Division, 302 West Washington Street, Room E-018, Indianapolis, Indiana 46204**, ☎ **317-233-6576** or via the web page: http://www.in.gov/sos/business/guide_print.html

Environmental Permit information (air, water, waste) is available from the Indiana Department of Environmental Management, 100 N. Senate Avenue, P.O. Box 6015, Indianapolis Indiana 46206-6015, ☎ **317-232-8603** or ☎ **800-451-6027**. An IDEM Fact Sheets are available on line from: <https://in.gov/idem/4522.htm>

Underground storage tank certification is available from the Indiana Department of Homeland Security, Division of Fire and Building Safety. ☎ **317-232-2222** or **317-232-1407**. Information can also be obtained from <https://secure.in.gov/dhs/3809.htm>

Firearms regulations information is available from the [Indiana State Police](#) at ☎317-233-5054

COUNTY LICENSES AND PERMITS

CHILDCARE AND ADULT CARE (COUNTY)

Both Zoning and Business Licenses must be considered. See also [City Licenses](#).

For Zoning purposes, CHILD CARE is a service that provides for the care, health, safety, supervision and/or guidance of a child's social, emotional, and educational growth, on a regular basis, in a place other than the child's own home. The following uses **shall not be considered as childcare**:

- (1) A program for children operated by the department of education or a public or private school;
- (2) A nonresidential program that provides child care for less than four hours a day;
- (3) A recreational program for children that operates for not more than 90 days in a calendar

year;

(4) A program whose primary purpose is to provide social, recreational, or religious activity for school age children such as scouting, boys club, girls club, sports or the arts; and

(5) Child care where the provider cares for fewer than six children, not including children for whom the provider is a parent, stepparent, guardian, custodian, or other relative.

IN-HOME CHILD CARE

[The Family & Social Service Administration Bureau of Child Care](#) licenses people who offer child care **in their home**. If you are interested in providing childcare for more than six children in your home (not including for whom the provider is a parent, stepparent, guardian, custodian or other relative or any child who is at least fourteen (14) years of age and does not require child care), you must be licensed. A two-day training workshop is required. This workshop is offered through the [Early Childhood Alliance](#) (800-423-1498). There is no application fee or licensing fee associated with home childcare, but your home will be inspected once a year. If your home is approved, the license must be renewed biannually. See [Steps to Becoming a Licensed Provider](#).

There must be at least one child care provider, on duty at all times, who has been certified in cardiopulmonary resuscitation (CPR) by a certified instructor in such a program. The Bureau of Child Care is charged with enforcing this. In addition, City Code (IX.95) requires the Fort Wayne Fire Department on behalf of the County Health Department, to inspect for this. This certification must be renewed annually and prominently displayed.

For zoning purposes, a CHILD CARE HOME is a residential structure, which is the primary residence of the childcare provider, in which at least six children (not including the children for whom the provider is a parent, stepparent, guardian, custodian, or other relative) at any time receive childcare from a provider:

- (1) While unattended by a parent, legal guardian, or custodian;
- (2) For compensation; and
- (3) For more than four hours but less than 24 hours in each of ten consecutive days per year, excluding intervening Saturdays, Sundays and holidays.

The childcare provider must hold a valid license from the State of Indiana. This term includes a Class I Child Care Home and a Class II Child Care Home which are defined as follows:

- (1) Class I Child Care Home. A childcare home that serves up to 12 children at any time. The children may be at the home on either a part time or full time basis; and
- (2) Class II Child Care Home. A childcare home that serves more than 12 but not more than 16 children at any time. The children may be at the home on either a part time or full time basis.

For more information on starting child care **in your home**, contact the

Family & Social Service Administration

Division of Family Resources

Bureau of Child Care

☎ 1-877-511-1144.

CHILD CARE CENTER

If you are planning on opening a **Child Care Center** (childcare provided in a facility outside your home), the center must be licensed through the State of Indiana Family and Social Services Administration, Division of Family Resources. A district representative from the [Indiana Department of Family and Social Services](#) is available on Tuesdays at their Fort Wayne office (201 E, Rudisill, Suite 302, Fort Wayne IN 46806). The licensing process for starting a **Child Care Center** takes approximately six months to complete.

There must be at least one child care provider, on duty at all times, who has been certified in cardiopulmonary resuscitation by a certified instructor in such a program. The Bureau of Child Care is charged with enforcing this. In addition, City Code (IX.95) requires the Fort Wayne Fire Department on behalf of the County Health Department, to inspect for this. This certification must be renewed annually and prominently displayed.

For Zoning purposes, a CHILD CARE CENTER is a building, other than the operator's primary place of residence, where children receive childcare from a provider:

- (1) While unattended by a parent, legal guardian, or custodian;
- (2) For regular compensation; and
- (3) For more than four hours but less than 24 hours in each of ten consecutive days per year, excluding intervening Saturdays, Sundays and holidays.

The childcare provider must hold a valid license from the State of Indiana. It is intended that childcare centers be classified as commercial uses, and be located in commercial zoning districts.

Detailed instructions for becoming a licensed or registered child care provider are provided by the Indiana State Family & Social Services Administration on-line:

<http://www.in.gov/fssa/carefinder/2736.htm>

If you plan to start a **Child Care Center**, call ☎ **1-877-511-1144**

Family and Social Services Administration, Division of Family Resources, 402 West Washington Street, Room W-361, Indianapolis, Indiana 46204

DAY CARE-ADULT

In addition to obtaining certification from the State of Indiana's Family and Social Services Administration, if food is served, a food permit must be obtained from the Fort Wayne-Allen County Board of Health (☎ **260-449-7561**). Compliance with State Fire codes (☎ **317-232-1407**) and zoning ordinances (☎ **260-449-7607**) is also required. A detailed review of requirements for adult day services is available on-line at <http://aspe.hhs.gov/daltcp/reports/adultday.htm>

For Zoning, a **DAY CARE (ADULT or CHILD)** is a service that provides for the care, health, safety, and supervision of an individual, not related to the provider, on a regular basis, in a residential structure

other than the individual's own home. The provision of day care shall be a permitted use in all residential zoning districts if the following conditions are met:

- (1) The home must be the primary residence of the day care provider; and
- (2) Services shall be provided for fewer than six adults or children not related to the provider; and
- (3) Care is provided for less than 24 hours per day.

DAY CARE CENTERS (adult or child) are to be inspected by the City Fire Code Enforcement Office – 311 [(260) 427-1168 now rings into 311.].

FOOD-RELATED BUSINESS (COUNTY)

RETAIL: GENERAL ISSUES

Both health and zoning issues must be considered for any retail food-related business.

Several types of businesses, including all those engaged in food preparation and handling, are required to obtain a **food establishment permit** and to have semi-annual inspections of their facilities in order to assure their safe and sanitary operations within Allen County. Food establishment permits and inspection of facilities for retail food sales operations for all of Allen County are handled by the Fort Wayne-Allen County Department of Health. Permits are issued for **fixed base restaurants, temporary establishments, mobile establishments, food markets, temporary farmer's food markets, concession stands, vending machines, ice cream trucks**, etc. Any alteration, change of ownership, or new construction **will** require inspection and approval by the Department of Health in order to be issued a permit to operate.

All facilities are required to meet the code of the Indiana State Department of Health (410 IAC 7-22, 7-23 and 7-24), as well as all fire, building codes, and zoning.

Note: A **Food Service Establishment** is defined as a facility that prepares, serves or provides food or drink on site for human consumption with or without charge.

A **Food Market Establishment** is defined as a facility where food, intended for human consumption off the premises, is manufactured, produced, stored, prepared, handled, transported, sold or offered with or without charge. It does not include slaughterhouses.

GUIDELINES FOR NEW FOOD ESTABLISHMENTS AND RENOVATIONS OF FOOD SERVICE OR MARKET ESTABLISHMENTS (Both Service & Market)

Each new or about to be renovated Food Establishment shall be required to pay a fee of \$275 for review of plans, specifications and the initial inspection of the facility. This is in addition to the permit fee.

Note: Newly constructed Retail Food Establishments or those food establishments that have closed and are planning to be re-opened under new ownership, must obtain a valid food permit. In order to qualify for an annual food permit, the establishment must meet all current Food Code requirements. The procedure to obtain a proper permit is outlined below.

1. **CONTACT FIRE AND BUILDING DEPARTMENTS.** Contact the applicable departments using the contact information at the end of this form for their requirements and approval.
2. **SUBMIT PLANS.** A full set of plans must be submitted to this Department prior to construction of a new establishment or remodeling of an existing building. ([See “Plan Content Requirements”](#) for content and specification requirements for submitted plans.). At that time, a Plan Receipt will be issued. The contractor must take the plan receipt to the Building Department in order to obtain all necessary Building Permits. ***Failure to submit plans before construction commences will result in the issuance of an immediate stop work order and assessment of a fine. Work will not be allowed to resume until plans have been submitted and the fine paid.***
3. **BEGIN BUILDING OR REMODELING.** Once plans are submitted and Building Permits are obtained, you may begin construction. We do recommend, however, that you pay special attention to the plan review once it is received (See #4 below)- especially if this is your first project in Allen County, Indiana.
4. **REVIEW THE FOOD ESTABLISHMENT PLAN REVIEW FORM.** The Health Department will conduct a plan review of submitted plans and a copy of the review will be mailed to the person listed on the “Plan Review Mailing Address” as noted on the Plan Receipt. **Note:** The plan review must be shared with all responsible parties involved in the project to ensure all requirements are met.
5. **SCHEDULE A PRELIMINARY INSPECTION OF THE ESTABLISHMENT.** Contact the appropriate inspector to conduct a preliminary inspection anytime during the construction process, allowing at least two working days for scheduling. The inspection report will list any items that have yet to be addressed or corrected to bring the establishment into compliance with current Health Codes.
6. **SUBMIT A FOOD PERMIT APPLICATION AND PAY FEES.** The operator of the food establishment, not the architect or contractor, must submit an application for a food permit and pay all applicable fees. The Health Department must receive the application and fees before a final approval inspection will be scheduled. **Note:** Fees must be submitted to the Health Department in person or by mail as no fees may be received in the field.
7. **SCHEDULE FINAL APPROVAL INSPECTION:** Once all items as listed on the preliminary inspection have been completed and the food permit application and fees have been submitted, a final inspection can be scheduled. Contact the appropriate inspector, allowing at least two working days for scheduling. If all Food Code requirements are met, the establishment will be approved for an annual food establishment permit. **Note: *No food items may be brought into the retail food establishment until a valid food permit is obtained.***

CONTACT INFORMATION:

- [Fort Wayne-Allen County Department of Health](#): (260) 449-7561
- [Allen County Building Department](#)-Commercial Building Inspector: (260) 449-7131
- [Allen County Department of Planning Services](#): (260) 449-7607

Fire Department Contact Information

- Fort Wayne Fire Department (within city limits): (260) 427-1168
- Aboite Twp Fire Dept. #1: 11321 Aboite Ctr Rd., Fort Wayne, IN 46814 (260) 432-0970
- Arcola Fire Dept.: P.O. Box 122, Arcola, IN 46704: (260) 625-3474
- Hoagland Fire Dept.:11316 Hoagland Rd., Hoagland, IN 46745: (260) 639-6161
- Huntertown-Perry Twp Fire Dept.:15412 Lima Road, Huntertown, IN 46748: (260) 449-3696
- Monroeville Fire Dept: 205 W South St., Monroeville, IN 46773: (260) 623-6234
- New Haven-Adams Fire Dept.: 910 Hartzell Rd., New haven, IN 46744: (260) 493-7500
- Northeast Allen County Fire & EMA District: 13415 State St., Grabill, IN 46741: (260) 627-5133
- Poe fire Dept: 3619 Yoder Rd., Fort Wayne, IN 46819: (260) 639-3992
- St. Joe TWP Fire Dept: 6033 Maplecrest Rd Fort Wayne, IN 46815: (260) 485-5612 (unincorporated St. Joe Twp & part of Milan Twp)
- Southwest Allen Co. Fire Dept: 12912 Indianapolis Rd., Yoder, IN 46798: (260) 747-2938
- Washington Twp Fire Dept: 1834 W Wallen Rd., Fort Wayne, IN 46818: (260) 449-3671
- Woodburn Fire Dept: 22371 Main S., Woodburn, IN 46797: (260) 632-5218

GUIDELINES FOR CHANGE OF OWNER/OPERATOR OF FOOD ESTABLISHMENTS (Already existing and continuously operating)

The new owner shall be required to pay a fee of \$150 (New Operator Fee) for the initial inspection of the Food Establishment. This is in addition to the Food Establishment permit fee. **Note:** Food Establishment Permits are NOT transferable from one owner of an establishment to another. The new permittee taking over a continuously operating food establishment must obtain a 90-day probationary food permit (New Operator Fee) for the business. In order to qualify for a new annual food permit (at the end of the 90-day probationary period), the establishment must meet all current food code requirements. The procedure to obtain a proper permit is outlined below. <http://www.allencountyhealth.com/wp-content/uploads/2014/10/Guidelines-for-Change-of-Owner-of-Food-Establishments-Rev.-2-6-15-Approved-MRW-JKS.pdf>

- 1. CONTACT FIRE AND BUILDING DEPARTMENTS.** Contact the applicable departments using the contact information at the end of this form for their requirements and approval.
- 2. CONTACT THE FORT WAYNE-ALLEN COUNTY DEPARTMENT OF HEALTH.** Prior to the actual change of ownership, call our Department to inform us of the impending transaction. We can be reached at 260-449-7562, Monday through Friday from 8:00 am to 5:00 pm.
- 3. SCHEDULE A PRELIMINARY INSPECTION OF THE ESTABLISHMENT.** Make an appointment with the appropriate inspector to have them conduct an inspection of the establishment. Allow at least two working days for scheduling. It is recommended that this inspection be conducted prior to the ownership change with both the present and future owners in attendance. The inspection report will list all items that must be corrected to bring the establishment into compliance with current Health Codes.
- 4. SUBMIT PLANS, IF APPLICABLE.** If the establishment is to undergo remodeling/additions, plans must be submitted, prior to construction, to this Department for review. (See [“Plan Content Requirements”](#) for content and specification requirements for submitted plans). At that time, a

Plan Receipt will be issued, which will allow your contractor to obtain necessary Building Permits. ***Failure to submit plans before construction commences will result in the issuance of an immediate stop work order and assessment of a fine. Work will not be allowed to resume until plans have been submitted and the fine paid.***

5. **OBTAIN A 90-DAY PROBATIONARY PERMIT.** Submit a completed permit application and all applicable fees for a 90-day probationary permit to the Health Department. **Note:** The permit must be applied for PRIOR to the change of ownership to avoid penalty fees. Once the Health Department has received the application and fees, a 90-day Probationary Permit will be issued. The establishment has 90 days to come into compliance with all of the Health Code requirements as noted on the preliminary inspection. **Note:** Fees must be submitted to the Health Department in person or by mail as no fees may be received in the field.
6. **SCHEDULE FINAL APPROVAL INSPECTION.** Make all required corrections prior to the expiration of the 90-day Probationary Permit. An inspection will be conducted the day following the permit expiration date (or so), unless the owner calls to schedule an earlier day. Allow at least two working days for scheduling. If all corrections are completed, the establishment will be approved for an annual food establishment permit. *If all corrections are not completed, the establishment may be closed immediately.*

CONTACT INFORMATION:

- [Fort Wayne-Allen County Department of Health](#): (260) 449-7561
- [Allen County Building Department](#)-Commercial Building Inspector: (260) 449-7131
- [Allen County Department of Planning Services](#): (260) 449-7607

Fire Department Contact Information

- Fort Wayne Fire Department (within city limits): (260) 427-1168
- Aboite Twp Fire Dept. #1: 11321 Aboite Ctr Rd., Fort Wayne, IN 46814 (260) 432-0970
- Arcola Fire Dept.: P.O. Box 122, Arcola, IN 46704: (260) 625-3474
- Hoagland Fire Dept.:11316 Hoagland Rd., Hoagland, IN 46745: (260) 639-6161
- Huntertown-Perry Twp Fire Dept.:15412 Lima Road, Huntertown, IN 46748: (260) 449-3696
- Monroeville Fire Dept: 205 W South St., Monroeville, IN 46773: (260) 623-6234
- New Haven-Adams Fire Dept.: 910 Hartzell Rd., New haven, IN 46744: (260) 493-7500
- Northeast Allen County Fire & EMA District: 13415 State St., Grabill, IN 46741: (260) 627-5133
- Poe fire Dept: 3619 Yoder Rd., Fort Wayne, IN 46819: (260) 639-3992
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- Southwest Allen Co. Fire Dept: 12912 Indianapolis Rd., Yoder, IN 46798: (260) 747-2938
- Washington Twp Fire Dept: 1834 W Wallen Rd., Fort Wayne, IN 46818: (260) 449-3671
- Woodburn Fire Dept: 22371 Main S., Woodburn, IN 46797: (260) 632-5218

PERMITS and CERTIFICATIONS

A **Retail Food Establishment Permit** (also called “Annual Food Service Permit”) is issued for fixed base restaurants and other food service facilities serving “open” food. The permit fee ranges from \$250 to \$475 depending on the total number of employees. For schools, it is \$55. The Food Service Permit must be renewed annually by the 15th of the month in which the permit was last issued or late fees are added to the base fee.

A **Retail Food Market Permit** (also called “Annual Food Market Permit”) is issued based on the square footage of floor area. The permit fee ranges from \$225 to \$1050. The Food Market Establishment Permit must be renewed annually by the 15th of the month in which the permit was last issued or additional late charges are added to the base fee.

A **Food Market Permit (Reduced Fee)** can be issued if all the products to be sold are pre-packaged and non-potentially hazardous. The fee is \$110/year. If the payment is made after the 15th of the month in which it is due, a late fee will be charged.

A **Temporary Food Establishment Permit (Food Market or Food Service)** is issued for special events, such as fairs, carnivals, circuses, public exhibitions, or any other gathering. Fees for Temporary Permits are dependent on the number of days for which the permit is issued. Fees range from \$45 for a one to two day permit, to \$315 for a thirteen to fourteen day (maximum length of time) permit. Requests for a Temporary Food Service Permit must be made at least 24 hours prior to opening. Late requests for permits or failure to arrive within one hour of the designated time of operation will result in a \$25 penalty.

An **Annual Food Service Off-Site Permit** must be issued (\$300) for those establishments with an annual food service or food market establishment permit that wish to cook off the permitted facility. If the payment is made after the 15th of the month in which it is due, a late fee will be charged.

An **Annual Food Venue Permit** is required to operate a concession stand within a facility. The amount is determined by the number of stands and varies starting from \$1000. A late fee will be added if paid after the 15th of the month in which it is due.

A **Temporary Farmer’s Food Market Permit** is issued for roadside stands selling fresh fruits, vegetables, honey, or cider for a period of up to 12 consecutive months. The fee is \$75.

A **Temporary Fund Raising Food Market Permit** is necessary for sales at schools. The annual fee is \$85.

A **Mobile Food Service Establishment Permit** or **Mobile Food Market Permit** fee is \$200 (or \$300 if the mobile unit weighs over 1,000 pounds). In addition to the Department of Health permit needed to operate a mobile concession, it should be noted that the city's zoning ordinance allows these units to operate a maximum of three times per year for a maximum of 14 days each occasion in one location.

Mobile Food Service Establishment Permits and Mobile Food Market Permits must be renewed annually by the 15th of the month in which the last permit was issued or a late fee will be charged.

A **Seasonal Mobile Ice Cream Truck Permit** fee is \$175 annually per vehicle or establishment. Prior to the issuing of the permit by the City Controller, the vehicle must be inspected by the Health Officer of the City-County Board of Health to determine sanitation and health requirements and by the Police Department to determine safety compliance. Late fees apply if the payment is being made after the 15th of the month in which it is due.

NOTE: In addition to annual permit fees, a new food establishment shall be required to pay \$275 for the **review of plans** and the initial inspection of the Food Establishment. A new operator of an existing food establishment shall be required to pay \$150 for the initial inspection of the food establishment.

Vending Machines Permits must be renewed annually by the 15th of the month in which the last permit was issued. The fee ranges from \$17 per machine (1-10) and \$240-\$920 (not per each) above 10, depending on the quantity. Vending machines that dispense non-potentially hazardous food or drink products in prepackaged or pre-bottled form require no permit. A Vending Machine Permit must be renewed annually by the 15th of the month in which the permit was last issued or additional late charges are added to the base fee.

Food Handler Certification: At least one food handler at each food establishment must be a “certified food handler,” unless exempted. See **FAQS**.

For more information on permits needed for food-related businesses, contact the **Food Division** of the **Fort Wayne - Allen County Department of Health**

200 E. Berry St., Suite 360

Fort Wayne, Indiana 46802

☎ 260-449-7561

<http://www.allencountyhealth.com/get-licensed/retail-food-establishments/>

WHOLESALE FOOD MANUFACTURERS AND DISTRIBUTORS

Unlike Retail Food Establishments, Wholesale Food Businesses are handled through the State of Indiana. For your convenience, preliminary information is given here.

A wholesale food business is any establishment that manufactures, packages, stores, repackages or transports human food, beverages, and/or additives of any type to another entity for resale or distribution (whether on a seasonal basis or not). This does not include a residential kitchen, bed and breakfast, meat, poultry or dairy processing plant. All wholesale food entities must register with the **Indiana State Department of Health**, per the requirements of the Indiana Food, Drug, and Cosmetic Act (**IC 16-42-1-6**). Contact the Indiana State Department of Health for questions

Indiana State Department of Health
Wholesale Food Protection Program

100 North Senate Avenue, N855
Indianapolis, IN 46204
☎ 317-234-8569

CERTIFICATE OF REGISTRATION

If you intend to engage in a food-related business of this type, please contact the Wholesale Food Protection section of the Indiana State Department of Health (ISDH) at least 30 days in advance of beginning operations so that a pre-opening inspection can be conducted. Once the scope of your business has been determined, the agency will supply you with an informative packet containing the appropriate food related business information and regulatory requirements or you may download them from the Internet. A **Certificate of Registration** will be issued at no cost.

Upon notification of your intent to operate, an ISDH area representative will contact you to set up an appointment to review your plans and facilities (usually within 2 weeks) to assure that all applicable requirements for the operation of a food manufacturer or wholesale distributor can be met.

At the time of the initial inspection, you will be given an **Application for Registration**. A **Certificate of Registration** will be issued after receipt of your properly completed application. The Indiana State Department of Health will conduct periodic inspections of your facility to assure safe and sanitary operations. Failure to meet health regulations may result in civil penalty fines up to \$1,000 per day, per violation.

For a detailed information packet, contact the
Indiana State Department of Health, Wholesale Food Protection Program
100 North Senate Ave., N855, Indianapolis, Indiana 46204
☎ **317-234-8569**

Additional information is available via the Internet at:

. <http://www.in.gov/isdh/21065.htm>

TRANSIENT MERCHANT PERMIT (COUNTY)

TRANSIENT MERCHANTS – LICENSE TO PEDDLE GOODS

A transient merchant is one from outside the community who transacts any temporary business (such as vending, hawking goods, door-to-door sales and peddling goods) within Allen County. All such businesses are required to purchase a **Transient Merchant Permit**. A permit to operate within Allen County (outside the City of Fort Wayne) costs \$100, is valid for only six months and is valid only in Allen County. A \$750 surety bond (available through many reputable insurance companies) must be posted before the permit is issued.

(NOTE: The City of Fort Wayne issues its own Transient Merchant Permit.)

HONORABLY DISCHARGED VETERANS INTERESTED IN VENDING, HAWKING OR PEDDLING

Honorably discharged veterans may apply for a **License for Ex-Soldiers and Sailors to Vend, Hawk, or Peddle Goods**. The license is free and is good for a lifetime providing the veteran presents proper discharge papers and can prove his or her identity to the County Auditor. This license is valid only within the State of Indiana.

The Transient Merchant Permit and the License for Ex-Soldiers and Sailors to Vend, Hawk, or Peddle Goods are available at the

Allen County Auditor's Office
One Main Street, Room 102
Rousseau Building
Fort Wayne, Indiana 46802
☎ 260-449-7241

CITY LICENSES

GENERAL LICENSE

The City of Fort Wayne does not currently require a general business license. However, there are certain licensing and/or permitting requirements based on the business you are starting and it is important to inquire about licensing based on the business type. Nevertheless, all businesses are **required** to register the name of their business (if the business name does not include owner's last name) at the County Recorder's office where the business is based out of. Depending on how your business entity is setup you may need to file your business with both the County Recorder's Office and the Indiana Secretary of State file a **Certificate of Assumed Business Name (Allen County)**. (*See "Choosing and Registering the Company Name."*)

ANIMAL BUSINESSES (Groomer, Kennel, Breeder, Animal Events)

Permits are required for Animal Business or Animal Breeder located in the city of Fort Wayne. Application for all permits may be made at the Animal Care & Control business office, 3020 Hillegas Road, during normal business hours: Monday-Friday 11am-5:30pm, Wednesday until 7pm. For questions call 260-427-1244.

- **Grooming Establishment or Pet Shop Permit:** \$100 fee (proper zoning may be required if in-home business)
- **Major Breeder Permit:** more than one litter in any household in 12 months. (dog or cat) Proper zoning may be is required. \$200 fee
- **Minor Breeder Permit:** one litter in a 12 month period. The permit fee is reduced to \$10 if the dog or cat is spayed after the birth of her litter. If not altered \$100 fee

- **Residential Kennel/Cattery Permit:** \$300 fee allowing up to 3 unaltered dogs/cats not exceeding total of 7 of altered/unaltered
- **Kennel/Cattery/Exhibitor Permit:** more than three unaltered pets at one address. Proper zoning may be required.
 - 6-15 animals \$150 fee
 - 16-25 animals \$250 fee
 - 26 or more animals \$350 fee
- **Exhibitors Permit:** Any exhibitor owning or harboring up to five unaltered dogs or cats (not exceeding the total of 7 over the age of five months may register all animals annually under an Exhibitors Permit after showing proof of eight “Confirmation of Show Entry” forms issued by the American Kennel Club or United Kennel Club or other similar national registry association for the 12 month period preceding registration. Other administrative requirements and care standards apply to this permit. Interested parties may contact FWACC to discuss guidelines. \$150 fee
- **Animal Event Permit:**
 - All events involving one or more animals and taking place within the Fort Wayne city limits require an Event Permit.
 - Permits are \$100. If the event is conducted by a non-for-profit agency the permit is complimentary.
 - All events are inspected by the Department of Animal Care and Control.

HOME-BASED BUSINESS – See Zoning Section. Based on the product or service of your business, as well as in-flow of traffic to your home, you may need to change the zoning code of your residence. Please contact the Department of Planning Services (zoning) as penalties may incur if you are doing business not approved or appropriately zoned.

INTERNET BUSINESS –licenses and/or permits that are required for a particular type of non-Internet-based business must still be obtained for E-commerce.

LIQUOR / ALCOHOLIC BEVERAGE REQUIREMENTS

Liquor licenses for Restaurants, Brewers, Wholesalers, Retailers, Dealers, Distillers, Carriers, Salespeople, Employees (Bartenders, Waiters, Clerks)

You will need to contact the Alcohol and Tobacco Commission regarding the availability of licenses and processing procedures. In general, any person or business serving, selling, or manufacturing alcoholic beverages must have a permit or a license. Selling liquor during a City festival also requires a City Transient Merchant Permit.

For questions about obtaining a liquor license, contact the
Alcohol and Tobacco Commission
302 West Washington Street, Room E 114
Indianapolis, Indiana 46204 ☎ 317-232-2430
Permit information and forms are also available online at:
<http://www.in.gov/atc/index.htm>

For questions regarding enforcement of the alcoholic beverage laws,
contact the [Indiana State Excise Police](#)
1353 South Governors Drive
Columbia City, IN 46275
☎ 260-244-4285

MASSAGE THERAPY PRACTICES AND OTHER MASSAGE ESTABLISHMENT PERMITS (CITY)

To engage in the operation of a massage establishment, or practice as a masseuse/ masseur, you must read through the following permit requirements to see if a city permit will be required:

SEC. 114.02 PERMIT REQUIREMENTS:

(A) A person can operate a massage therapy practice or practice as a massage therapist without a city permit if he/she has:

- (1) Been awarded the National Certification for Therapeutic Massage and Body Work, with certification displayed in a prominent location; or
- (2) Graduated from an educational institute of professional massage therapy instruction accredited by the state in which it is located, with diploma displayed in a prominent location; or
- (3) Is a licensed LPN, RN, physician, chiropractor, osteopath, esthetician, physical therapist or assistant physical therapist; with license displayed in a prominent location; or
- (4) Is a student enrolled in an educational institute of professional massage therapy instruction accredited by the State of Indiana, performing massage therapy as part of his/her training requirements.

(B) All others, businesses and persons employed, must obtain a City permit.

APPLYING FOR A PERMIT

Sec. 114.03 - If a person does not fit any of the four requirements above, that person must fill out an application for a permit to operate a massage establishment. The application is submitted to the City Controller and must identify the location of the establishment, as well as all employees performing massages.

Sec. 114.04 - Along with the operator's application, there shall be filed a verified application by each person employed in the establishment who is required by city code to be permitted.

An application for Massage Establishment/Masseuse/Masseur Permits should be submitted at the office of **City Controller's Office, 200 E. Berry St., Suite 470, Fort Wayne, Indiana 46802**. Permits can also be downloaded from

https://www.cityoffortwayne.org/images/stories/city_clerk/docs/massageapplication.pdf

Checks should be made payable to the City of Fort Wayne and submitted with the application.

The Police Department will conduct a review of the facility and interviews with employees. The permit will be processed in about 30 days. After review is complete, the Controller's Office issues the license. The nonrefundable fee for a person who operates a massage establishment is \$250.00 per year for each location. The nonrefundable fee for a person employed as a masseuse/masseur is \$25.00 per year.

For more information on Massage-related business, ☎ **260-427-1106** or go to:
[City Code, Chapter 114](#)

TATTOO & BODY PIERCING LICENSING (CITY)

All places, individuals and businesses that offer to affix any type of permanent tattoo or body piercing to a person shall be regulated by the Allen County Code – Title 10, Article 7, Tattoo and Body Piercing Ordinance.

Chapter 7 of this ordinance defines the minimum training and certification requirements for any tattoo artist and body piercer. Prior to applying for a license, the applicant should obtain a copy of the [Ordinance](#) in full and comply with all state and local [regulations](#).

There are five different applications for which one may apply:

- 1) [Tattoo and Body Piercing Artist Permit Application](#)
- 2) [Tattoo and Body Piercing Guest Artist Permit Application](#)
- 3) [Temporary Tattoo and Body Piercing Artist Permit Application](#)
- 4) [Special Event Coordinator Event Permit Application](#)
- 5) [Tattoo & Body Piercing Establishment Licensing Application](#)

For more information on Tattoo and Body Piercing contact the Allen County Health Department,
☎ **260-449-7561** or

go to:

<http://www.allencountyhealth.com/get-licensed/tattoo-and-body-piercing-establishments/>

TAXI COMPANY PERMIT (CITY)

To be eligible for a Taxi Company Permit, the owner must have a minimum of three vehicles operating 24 hours per day, seven days per week. Additional requirements and information on permits and regulations may be found at: [City Code Sec. 116.20](#).

NEW TAXI COMPANY PERMITS:

To open a taxicab service you must complete an application and be approved by the **Board of Public Safety**. Applications are available from the City of Fort Wayne Weights & Measures Department or [on-line](#). A one-time application fee of \$125 is required, as well as \$125 per vehicle. The **Taxi Company Permit** is effective from date of issuance until December 31.

APPROVED AND EXISTING TAXI COMPANY PERMITS:

Each vehicle must have a valid **Taxi Registration and Inspection Permit**. The annual registration and inspection permit for each vehicle is \$125 and is good until December 31. Fees may be reduced for new companies, depending on the month of application and vehicle inspection.

Note: A \$25 per vehicle late charge will be assessed if permits are not renewed within 10 days of the annual due date.

All taxis operating in the City of Fort Wayne are subject to inspections every 6 months and on-demand to assure that they are safe and sanitary. Fines are levied for failure to display a taxicab license plate, failure to report a change in employee status, etc.

Each person driving a taxi must register with, and be approved by, the Board of Public Safety for a **Taxicab Driver License**. A new license costs \$50 and includes fingerprinting and photos taken at no extra charge. Annual reapplication and renewal fees for Taxi Driver Licenses are \$25. Applications are available from the City of Fort Wayne Weights and Measures Department or [on-line](#).

Note: A \$25 late charge is assessed if the license is not renewed within 10 days of its expiration date.

To submit an application or request information on approval of licenses and permits, contact the

City of Fort Wayne Weights & Measures Office, Board of Public Safety
1903 Saint Mary's Ave, Fort Wayne Indiana
46808 ☎ 260-427-1157

TRANSIENT MERCHANT PERMIT (CITY)

PEDDLE GOODS

A transient merchant, as defined by the City of Fort Wayne, includes all persons who engage in temporary or transient business in the city for a period of **120 days** or less, either in one location or traveling from place to place. This includes those people who lease or occupy any permanent or mobile facility or real estate. This does **not** include residents of Fort Wayne who conduct a sale for no more than six days or an organization exempt from the Indiana Gross Retail Tax. If you intend to operate a transient business selling goods (for example, a fireworks stand, flea market, exhibition, door-to-door sales, festival), you must apply for a **Transient Merchant Permit** from Fort Wayne Police Department. Application must be filed five days **prior** to the first day of operation. The permit costs \$250. *This fee is waived if the applicant for the license shows a valid **Indiana Retail Merchants***

Certificate. The Transient Merchant Permit is available at the **Fort Wayne Police Dept. 108 East Main St., Suite 108 Fort Wayne, Indiana 46803** or it may be downloaded [here](#). For questions, please call 260-427-6212 or email chris.camp@cityoffortwayne.org. See also [County Licenses](#). (The application requires a criminal history check with finger prints for all employees selling)

NOTE: It is never permitted to sell within the city right-of-way. Violators will be arrested. See the complete reference on the Internet: [City Code 99.010](#).

CARNIVAL/FESTIVAL EVENTS

Operating a carnival or festival requires a **Transient Merchant Permit**. The cost of this permit depends on the days of operation.

For additional information on the Transient Merchant Permit or operating a carnival or festival:

☎ 260-427-6212

(Fort Wayne Police Dept. 100 East Main St., Suite 108 Fort Wayne, Indiana 46802)

or go to:

[City Code, Chapter 117.](#)

ALARM SYSTEMS REGISTRATION (CITY)

ALARM COMPANIES

If you are a company involved in the installation, monitoring and/or repair of alarm systems, you **must** register as an **Alarm Company**. An **Alarm Company** must register upon opening its business. Registration costs \$250 with an annual renewal fee of \$100 due each July 1st. Payment should be made payable to the City of Fort Wayne. Failure to register will result in a fine of at least \$200 for each system installed, monitored, and/or repaired without proper registration. Applications can be downloaded from

https://www.cityoffortwayne.org/images/stories/city_clerk/docs/License_Application_for_Alarm_Company.pdf

ALARM USERS

If you own or manage a multi-family dwelling or a commercial building with an installed alarm system, you **must register** as an **Alarm User** at each location with an alarm system. **Alarm Users** must register within 30 days of the date of installation of an alarm system. Registration is free. Failure to register will result in a fine of \$50 upon the first false alarm received, and an additional \$50 for each subsequent false alarm. And, if the alarm user is not registered within 10 days of the occurrence of the first false alarm, an additional \$50 fine will be imposed.

FALSE ALARM PENALTIES AND ENFORCEMENT

“False alarms” are the activation of an alarm system through mechanical failure, malfunction, improper installation, or as a result of negligence, misuse, or misconduct of an Alarm User, Alarm Company, or its employees and/or representatives. Alarms caused by severe weather, natural or man-

made disasters, power or telephone service outages, authorized alarm testing (prior notification is required) or malicious acts of persons NOT under the direct control of the Alarm User or the Alarm Company are not considered false alarms.

Applications as either an **Alarm Company** or as an **Alarm User** are submitted to the Controller's Office

**City of Fort Wayne
Controller's Office
200 E. Berry St., Suite 470
Fort Wayne, Indiana 46802
☎ 260-427-1104**

PRECIOUS METALS & STONES DEALERS LICENSE

Anyone selling precious metals or stones such as coin shops, electronic or computers stores, second hand store, antique stores, or jewelry stores must apply for a **Precious Metals/Stones Dealer's License**. The application fee is \$10 and expires on December 31st of every year and is good for one location only (it is not transferable). Approval of application takes approximately 5-10 days. The application is available the Fort Wayne Police Dept. or may be downloaded [here](#). (The application requires a criminal history check with finger prints)

VALUABLE METALS

Anyone purchasing and reselling valuable metal either at a permanently established place of business or in connection with a business of an itinerant nature, including junk shops, junkyards, junk stores, auto wreckers, scrap metal dealers or processors, salvage yards, collectors of or dealers in junk and junk cars or trucks, or the seller of any valuable metals originating from a building structure must apply yearly for a **Valuable Metals Dealer License**. The license costs \$10 and expires on December 31 of every year and is good for one location only (it is not transferable). The application is available from the Fort Wayne Police Dept. or may be downloaded [here](#). (The application requires a criminal history check with finger prints)

For more information on the Valuable Metals/Precious Metals and Stones Dealers License, contact:

**Fort Wayne Police Dept.
108 E. Main Street, Suite 108
Fort Wayne, Indiana 46803
☎ 260-427-6212
chris.camp@cityoffortwayne.org**

EMPLOYMENT REGULATIONS

FEDERAL POSTING REQUIREMENTS

You may be required to post the following notices within your business: *Your Rights under the Fair Labor Standards Act* (Minimum wage), *Employee Polygraph Protection Act*, *Your Rights under the Family and Medical Leave Act*, *Equal Employment Opportunity*, *It's the Law and Uniformed Services Employment and Reemployment Rights Act*.

To receive labor posters, contact the
Indiana Department of Labor, Wage and Hour Division
1300 South Harrison Street, Room 3159, Fort Wayne, Indiana 46802
☎ 260-422-3700 or ☎ 317-232-2655

Posters may be picked up any weekday (Note: Please call first.)

Posters and additional information are also available online at:

<http://www.in.gov/dol/wagehour.htm>

For an equal employment opportunity poster, contact the
Equal Employment Opportunity Commission
☎ 1-800-669-4000 or ☎ 317-226-7212

Hearing impaired **1-800-669-6820**, Fax **☎ 317-226-7953**

The poster can be downloaded from:

<http://www1.eeoc.gov/employers/poster.cfm>

For Uniformed Services Employment and reemployment Rights Act posters

U.S. Department of Labor

☎ 866-487-2365

<https://www.dol.gov/general/topics/posters>

STATE POSTING REQUIREMENTS

Your business, by state law, may be required to display the listed posters. Although some companies sell these posters, the posters are available free (one each) from the appropriate agency. To determine if your business must display the posters, and obtain one if needed, please contact the following:

Indiana Minimum Wage Law poster - the **Indiana Department of Labor, Employment Standards Division** at **☎ 317-232-2655**.

Notice of Teen Worker Hour Restrictions poster - the **Indiana Department of Labor, Bureau of Child Labor** at **☎ 317-232-2675**.

Equal Employment Opportunity is the Law poster - the **Indiana Civil Rights Commission, 100 North Senate Avenue, Indianapolis, Indiana 46204.** ☎ **1-800-628-2909** or ☎ **317-232-2600.**

Indiana Employment and Training Services Act poster - the **Indiana Department of Workforce Development** at ☎ **317-432-7436** or ☎ **1-800-891-6499.**

Worker's Compensation Notice poster – **Worker's Compensation Board** at ☎ **317-232-3808** or ☎ **800-824-2667.**

Occupational Safety & Health Protection poster – **Indiana Department of Labor, IOSHA Compliance Division** at ☎ **317-232-2694.** Posters may be downloaded from: <http://www.in.gov/dol/files/English IOSHA Poster.pdf>.

NO SMOKING signs must also be posted in areas where flammable or combustible materials are used or stored.

OCCUPATIONAL HEALTH AND SAFETY

If you are an employer, it is your responsibility to provide a safe and healthy environment for your employees as established by the Occupational Safety and Health Act of 1970. It is also your responsibility to make sure employees are aware of their rights. The State of Indiana has a program to help small businesses meet these requirements. It is handled through INSafe. INSafe is responsible for assisting businesses in meeting current Indiana Occupational Safety and Health Administration (IOSHA) standards. INSafe offers a safety and health consultation program that is confidential, identifies any potential hazards, and makes recommendations for improvements. The consultation is free. Click [HERE](#) for INSafe. You may also wish to consult your workers' compensation carrier or liability and fire insurance provider to see if they provide inspections and evaluations as part of their service.

The Indiana Department of Labor also promotes workplace safety and health through exemplary safety and health programs through OSHA's [Voluntary Protection Program \(VPP\)](#). VPP is designed to promote safety and health management programs in a cooperative relationship between management, labor, and the Indiana Department of Labor. VPP is a rigorous application process that rewards employers and workers who have Indiana's best safety records. The [Indiana Safety and Health Achievement Recognition Program \(INSHARP\)](#) is another program between the Indiana Department of Labor and employers. INSHARP participants receive assistance on an ongoing basis, to continually improve their safety and health programs. INSHARP participants have the potential to be granted up to a two-year exemption from IOSHA general schedule inspections.

For information and handbooks regarding employee safety and health, contact
the **Indiana Department of Labor**
Bureau of Safety, Education and Training (BuSET)
402 West Washington Street, Room W195, Indianapolis, Indiana 46204
☎ **317-232-2688** or web page: <http://www.in.gov/dol/2384.htm>.

STUDENT WORK PERMITS

If a business is hiring **children** aged 14-17 who have not finished High School, the students must have a Student Work Permit. To get the permit, the student must have already been hired, completed an “Intent to Employ” card, and have proof of age. The intent to employ and proof of age should be taken to his/her high school for processing for a permit. The student must take the permit to the employer. For further information, contact [Fort Wayne Community Schools](#), 1200 South Clinton Street, Fort Wayne, Indiana 46802 ☎**260-467-2120**.

VERIFYING ELIGIBILITY OF ALL NEW EMPLOYEES

All U.S. employers must complete and retain a Form I-9 for each individual they hire, both citizens and non-citizens. The I-9 form must be kept on file by the employer for 3 years after date of hire. The form and instructions for how to fill it out are available at <http://www.uscis.gov/i-9>.

TAXES & FINANCIAL OBLIGATIONS

WHAT TAXES MUST BE PAID – AN OVERVIEW

All businesses will need a special unique number issued by the Federal Government. Except for Sole Proprietors or Joint Owners who may use their personal Social Security numbers, this will be an **EIN number** (Federal Employer Identification Number). Most businesses will also need a [State Withholding number and a Retail Merchant Certificate](#).

All businesses in Allen County will pay:

- [Federal Income Tax](#)
- [County Business Personal Property Tax](#)

Other possible taxes are shown in the table below. If your answer is YES to any question, be sure to obtain further information. Links are provided to other portions of this publication or Internet sites for information. **NOTE:** These are general guidelines and your business may fit an exempt condition.

Federal = Blue State = Black County = Brown

	NO	YES	
Self-employed?		Self-Employment Tax	Page 51
Are you incorporated and for-profit?		State Corporate Adjusted Gross Income Tax	Page 53
Will you have employees?		1) Federal Income Tax Withholding ; 2) Social Security ; 3) Medicare ; 4) Federal Unemployment Tax ; 5) State Unemployment Tax ; 6) State Income Tax withholding ; 7) County Income Tax withholding ; 8) Worker’s Compensation	Page 51 Page 51 Page 51 Page 55 Page 55, BT-1 Page 49 Page 49 Page 56
Will you sell retail products?		Sales tax – 7%	Page 53, BT-1
Will these be Food and beverage items?		Add Food & Beverage tax – 1%	Page 50, BT-1

Will you rent or lease accommodations for periods of time less than 30 days?		County Innkeeper's Tax – 7%	Page 50, BT-1
Will you rent or lease motor vehicles less than 11,000 lbs for periods less than 30 days?		Motor Vehicle Rental Excise Tax – 4%	Page 50, BT-1
Will you sell Ozone-Depleting Chemicals or products containing ODC's?		Excise Tax	Page 52, IRS #510
Will you receive payment for telephone service, telephone cards or other communications services?		Excise Tax	Page 52, IRS #510
Will you provide or arrange air or ship transportation for people or goods?		Excise Tax	Page 52, IRS #510
Will you sell fuel (all kinds)?		Excise Tax	Page 52, IRS #510
Will you manufacture sport fishing equipment, bows, arrow components, tires, gas-guzzler autos, or vaccines?		Excise Tax	Page 52, IRS #510
Will you produce coal?		Excise Tax	Page 52, IRS #510
Will you manufacture and sell heavy trucks, trailers, and tractors?		Excise Tax	Page 52, IRS #510
Will you sell (retail) or lease luxury cars?		Excise Tax	Page 52, IRS #510
Will you issue insurance policies by foreign insurers?		Excise Tax	Page 52, IRS #510
Will your for-profit business conduct lotteries, receive wagers, or sell punchboards?		Excise Tax	Page 52, IRS #510
Will you use heavy highway vehicles?		Highway Use Tax	IRS form 2290 http://www.irs.gov/pub/irs-pdf/f2290.pdf

			(Spanish=2290SP) http://www.irs.gov/pub/irs-pdf/f2290sp.pdf
Will you produce, sell, or import guns, tobacco, or alcoholic products, or manufacture equipment for their production?		Excise Tax	See The Alcohol and Tobacco Tax and Trade Bureau below.
Will you import or wholesale imported perfumes?		Excise Tax	See The Alcohol and Tobacco Tax and Trade Bureau below; IRS #510.
Are you a gasoline distributor?		Prepaid sales tax	Page 50 , BT-1
Will you drive trucks over 26,000 lbs.?		Indiana Motor Fuel Permit	Page 53

The Alcohol and Tobacco Tax and Trade Bureau (TTB) forms – Businesses that produce or manufacture alcohol, import, export or wholesale alcohol, use alcohol in production of fuel, perfume, medicine, or food products or businesses involved in the sale and use of firearms and ammunition will need to contact the TTB to determine which registration forms, excise tax and/or [special occupational taxes](#) may be due. Businesses that sell beverage alcohol as part of the business (retail or wholesale dealers) must register with the TTB using Form [TTB F 5630.5d](#).

Informational packets for starting various related businesses are available at [INFO](#). General information for newly started small business owners in the tobacco and alcohol industries may be downloaded at [SMALL BUSINESS](#). Click [Frequently Asked Questions](#) (FAQ) for answers to common questions.

If you need forms or more information about the [TTB](#) forms, write to or call:

National Revenue Center
550 Main Street
Cincinnati, OH 45250-3263
☎ 1-877- 882-3277
permits.online@ttb.gov

BUSINESS START-UP

FEDERAL IDENTIFICATION NUMBERS (EIN)

Businesses must have a taxpayer identification number so the Internal Revenue Service (IRS) can process tax returns. The identification number may be a **Social Security Number** (SSN) or an **Employer Identification Number** (EIN) depending on the organization of the business.

WHEN IS AN EMPLOYER IDENTIFICATION NUMBER NEEDED?

You need an **Employer Identification Number** (EIN) if any of the below are true:

- You are registered with the Indiana Secretary of State as a legal partnership or corporation;
- You have a Keogh retirement plan;
- You pay wages to employees;
- You are required to withhold taxes on income, other than wages, paid to a non-resident alien;
- You are required to file an Employment, Excise, or Alcohol, Tobacco and Firearms tax return.
- You are a “disregarded entity” (a business entity that chooses to be disregarded as separate from the business owner for federal tax purposes – the most common disregarded entity being a single-member LLC which can choose to be taxed as a sole proprietorship);
- You are involved with:
 - Trusts, IRAs, Exempt Organization Business Tax Returns
 - Estates
 - Real Estate mortgage investment conduits
 - Non-profit organizations
 - Farmer’s cooperatives
 - Plan Administrators

Sole proprietors **without** employees may file using their **Social Security Number** (SSN).

Joint owners, who share expenses but do not have a partnership, may file individually using their Social Security numbers. HOWEVER, banks may require an EIN when opening a business account. Therefore, it is advisable to obtain an EIN.

HOW TO GET AN EIN

A. To obtain an EIN, you must complete **Form SS-4** (PDF), ***Application for Employer Identification Number***. The form may be obtained either

- 1) on line at <http://www.irs.gov/pub/irs-pdf/fss4.pdf> (Instructions for SS-4 are at <http://www.irs.gov/pub/irs-pdf/iss4.pdf>) or
- 2) from the Internal Revenue Service, 201 E. Rudisill Blvd, Fort Wayne IN 46806 ☎ 458-5000. Hours: Monday-Friday – 8:30 am – 4:30 pm (closed for lunch 12:30-1:30) **or**
- 3) by calling ☎ **1-800-829-3676** to request the form by mail.

If you have a third party (like an attorney or CPA) fill out the **SS-4**, that party must fill out the “Third Party Designee” portion of the form. You must still sign the form for it to be valid.

B. After you have completed Form **SS-4**, you may get the **EIN** by mail, FAX, or by phone. The instructions for Form **SS-4** provide both an IRS service center address and a phone number for applying under the Tele-TIN program.

- BY TELEPHONE: Call the IRS at **800-829-4933**. Hours of operation are 7:00am to 10:00 pm. Supply the information requested from your completed **SS-4** form. Record the **EIN** number given to you by the IRS Representative on the **SS-4** form, date and sign the form. If requested by the IRS representative, mail or fax the signed form per his instructions. Detailed instructions are provided on back of the **SS-4** form.
- ONLINE at [http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-\(EIN\)-Online](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Apply-for-an-Employer-Identification-Number-(EIN)-Online)
- BY MAIL: Complete the **SS-4** form at least 4 to 5 weeks before you will need an **EIN**. Sign the form, and mail it to the **IRS Service Center, Attention EIN Operation, Cincinnati, OH 45999**. You will receive your **EIN** number by mail in approximately 4 weeks.
- BY FAX (Fax-TIN): Sign the completed **SS-4** form and fax it to **859-669-5760**, available 24 hours a day. If requested, the IRS will confirm by fax within 4 business days the **EIN** assigned. This notification will be to the person authorized on the **SS-4**. **The number may change without notice.**

NOTE: Whenever you change the organization of your business or the ownership of a business, you must apply for a new **EIN**. See the following if you have questions on this:

<http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Do-You-Need-a-New-EIN>

C. **References:**

- Publication 1635 (PDF), **Understanding Your EIN** (<http://www.irs.gov/pub/irs-pdf/p1635.pdf>)
- Form SS-4 (PDF), **Application for Employer Identification Number** (<http://www.irs.gov/pub/irs-pdf/fss4.pdf>)
- Instructions for Form SS-4, Employer identification number (EIN) - how to apply (<http://www.irs.gov/pub/irs-pdf/iss4.pdf>)
- Tax Information for Business (<http://www.irs.gov/businesses/index.html>)
-

Many more business-related articles are available on the IRS web site: www.irs.gov.

INDIANA STATE WITHHOLDING NUMBER / RETAIL MERCHANTS CERTIFICATE (BT-1)

The State of Indiana uses Form **BT-1** (Business Tax Application) to process requests for a (an):

- State of Indiana Withholding Number (for employee tax withholding)
- Retail Merchant Certificate (when the business must collect sales tax on products sold)
- Out-of-State Use Tax Account
- Food & Beverage Tax Account

- County Innkeepers Tax Account
- Motor Vehicle Rental Excise Tax Account
- Prepaid Sales Tax on Gasoline for Qualified Distributors Account
- Registration of dealer selling new replacement tires for Tire fees
- Registration of dealer selling fireworks for Safety fee
- Private Employment Agency withholding tax account

Unless you are a Sole Proprietor with no employees selling services only, you will need to fill out and submit at least one section of the **BT-1**. The most common uses are for the **Indiana State Withholding Number** (Section C) and the **Retail Merchant Certificate** (Section B). The application instructions will explain each of the above. **NOTE: The Federal EIN number is needed before submitting the BT-1.** It is not necessary to fill out a separate **BT-1** for each tax account listed above. One **BT-1** for each business location is acceptable, with each section filled out that pertains to your business.

The **BT-1** Form may be ordered:

- From the Indiana Department of Revenue, Indiana Department of Revenue, 1415 Magnavox Way, Fort Wayne, IN 46804. ☎ 260-436-5663. By faxing a request using fax number ☎ **317-615-2692**.
- By calling ☎ **317-615-2681** to have the form sent to you.
- Or you may download it from at [-http://www.ai.org/dor/4337.htm](http://www.ai.org/dor/4337.htm)

STATE AND COUNTY WITHHOLDING TAX

Indiana employers must withhold Indiana State tax from employees who work in Indiana, even if they live in another state. The only exception is when an employee is a full year resident of one of the states that has entered into a reciprocal agreement with Indiana. To obtain your State withholding number, fill out Sections A & C of **BT-1**. There is no fee charged for this number. Businesses must also withhold County Income Tax for employees residing in Allen County. The County Income Tax is paid with the State Income Tax.

RETAIL MERCHANT CERTIFICATE

Any business involved in retail, wholesale, or manufacturing must obtain a **Retail Merchants Certificate** (Section B of **BT-1**) to collect or be exempt from the Indiana Gross Retail Sales and Use Tax. A seven percent [sales tax](#) is levied on various products. If you intend to sell a product as part of your business, rather than a service, then you will need the certificate. The certificate has a 13-digit issuance number. This will serve as your account number for collection of sales tax on the products you sell. The certificate will also allow you to claim an exemption from sales tax payment on the purchase of equipment used in the production of the goods you sell. The fee for a Retail Merchant Certificate is \$25 and is good for the lifetime of the company. The Indiana Department of Revenue must be notified if there is a change of address.

Hint: If you operate a restaurant, you may claim an exemption from sales tax on the purchase of a new stove that is directly used in the “manufacture” of the product you sell –

meals. A refrigerator is not exempt since it merely stores the food but is not used in its direct “manufacture.”

Hint: If a business is selling animals, sales tax is due. However, if a person has an animal that has a litter and decides to sell the babies (and this is not what he does for business), then that is considered a casual sale and is not subject to sales tax.

Although you may obtain the certificate at the Indianapolis office of the Department of Revenue, the local office can supply you with the certificate in approximately one or two days. The Indianapolis office will take approximately six weeks.

OUT-OF-STATE USE TAX

For out-of-state businesses who want to collect Indiana sales tax on sales shipped into Indiana. – this tax rate is currently 7%. There is no fee for filing.

FOOD & BEVERAGE TAX

The Allen County tax on sales of food and beverages is currently at 1%. There is no fee for filing. You must also be registered for Sales Tax. Here is a listing of Indiana County [food and beverage tax rates](#).

COUNTY INNKEEPER TAX

The Allen County tax for rental or leasing of accommodations for periods less than 30 days is 7%. There is no fee for filing. You must also be registered for Sales Tax. Here is a listing of Indiana County [Innkeeper’s tax rates](#).

MOTOR VEHICLE RENTAL EXCISE TAX ACCOUNT

This tax is collected by organizations that rent or lease motor vehicles less than 11,000 lbs for less than 30 days. The tax rate is 4%. There is no filing fee. You must also be registered for Sales Tax and have the Tax District number of your location. For more information click on this [link](#).

PREPAID SALES TAX ON GASOLINE FOR QUALIFIED DISTRIBUTORS

The bearer may purchase gasoline exempt for the applicable prepaid rate Indiana has on gasoline. A bond must be filed with the permit application. Instructions are included in **BT-1**. The registration fee is \$100. For details regarding this sales tax click [here](#).

Most business tax forms related to **sales/withholding** are available at the State of Indiana web site: <http://www.in.gov/dor/3504.htm> or <http://www.in.gov/dor/4100.htm>

ON-GOING BUSINESS TAXES

FEDERAL

There are four types of business taxes:

1. **INCOME TAX**

This must be paid by every business! **Federal Income Tax** (FIT) is a pay-as-you-go tax. You will generally pay the tax during the year as the business earns income, usually on a quarterly estimated income basis. Personal estimated income taxes are submitted with Form 1040-ES vouchers. Sole Proprietors, Partnerships, and Shareholders in S-Corporations pay quarterly, estimated federal income tax, social security, and Medicare taxes to avoid penalties if their estimated income tax and self-employment tax will be more than \$1000. These taxes are filed on **Form 1040-ES** (<http://www.irs.gov/pub/irs-pdf/f1040es.pdf>). The forms are also available in Spanish at <http://www.irs.gov/pub/irs-pdf/f1040esp.pdf>. Corporations will generally need to make estimated tax payments if more than \$500 is expected to be due. The Form 1120-W is available at <http://www.irs.gov/pub/irs-pdf/f1120w.pdf>.

At the end of the year:

- Sole proprietors must file a **Schedule C (Form 1040)** (<http://www.irs.gov/pub/irs-pdf/f1040sc.pdf>) in addition to and included with their personal tax form.
- Partnerships must file **Form 1065** (<http://www.irs.gov/pub/irs-pdf/f1065.pdf>) and <http://www.irs.gov/pub/irs-pdf/i1065.pdf>.
- Corporations must file **Form 1120** (<http://www.irs.gov/pub/irs-pdf/f1120.pdf>)
- S-Corporations must file **Form 1120-S** (<http://www.irs.gov/pub/irs-pdf/f1120s.pdf>).

2. **SELF-EMPLOYMENT TAX**

This is both halves of Social Security and Medicare taxes (FICA) for individuals who work for themselves. This includes sole proprietors, self-employed farmers, fishermen, and members of partnerships. It is included in personal estimated taxes.

- a. **Schedule SE** (<http://www.irs.gov/pub/irs-pdf/f1040sse.pdf>) is filed with **Form 1040** (<http://www.irs.gov/pub/irs-pdf/f1040.pdf>).
- b. More information is available at <http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Small-Business-and-Self-Employed-Tax-Center-1>

3. **EMPLOYMENT TAXES**

These are paid on employees' wages. Employment taxes include the following: Federal Income Tax withholding, Social Security and Medicare taxes, and Federal Unemployment Taxes. Businesses with employees are required to withhold federal income tax from employees' wages. Social Security and Medicare costs are split between the employer and the employee. Businesses with one or more employees may be required to pay Federal Unemployment Taxes (FUTA).

- Employment taxes should be reported on **Form 941**

- Federal Unemployment Taxes should be submitted on **Form 940** or **940 EZ** (these forms change annually and can be found online at <http://apps.irs.gov/app/picklist/list/formsPublications.html>)
- Federal Income Tax Withholding, Social Security and Medicare are remitted monthly (for new businesses), and may be monthly or semi-weekly after pay liability has been established.

IRS [Publication 15](#) is the Employer's Tax Guide. It is available from the IRS and on the IRS website at <http://www.irs.gov/pub/irs-pdf/p15.pdf>.

4. **EXCISE TAXES**

These may be required if you [manufacture or sell certain products](#). Please check with the IRS for more information. IRS Publication 510 provides information on most excise taxes. This is available at <http://www.irs.gov/pub/irs-pdf/p510.pdf>.

NOTE: If you hire employees on an "as needed" or "contract" basis, you may still have to pay employee taxes even though your employee may work only occasionally.

For an extensive list of **IRS forms and publications**, visit the IRS web site at <http://www.irs.gov/formspubs/index.html>. To download IRS forms you will need Adobe Acrobat reader (free download) in order to read or print them. PLEASE NOTE THAT SOME FORMS WILL CHANGE EVERY YEAR. The links given are for forms used as of September 2009. Consult the general site above if the year on the linked form is not current.

ELECTRONIC FEDERAL TAX PAYMENT SYSTEM (EFPTS)

The U.S. Treasury offers a free electronic tax payment system which allows businesses the convenience of making ALL their federal tax payments (employment, excise, and corporate income taxes) by phone or personal computer, 24 hours a day, 7 days a week, from home or office. No special equipment is needed and free Windows®-based software is available. More information and/or enrollment is available at <https://www.eftps.gov/eftps/>.

For help with tax return preparation, forms, laws, TIN and other questions,

You may contact the local **Internal Revenue Service** Office, located at

201 E. Rudisill Blvd, Fort Wayne IN 46806

☎ 260-458-5000

Hours: Monday to Friday - 8:30am – 4:30pm

Closed for lunch 12:30-1:30 pm.

We highly suggest contacting a local accountant to assist you in the start-up business accounting preparation and ongoing needs.

STATE

CORPORATE ADJUSTED GROSS INCOME TAX

This is applied to all for-profit corporations in the State of Indiana. Some corporations are required to file estimated income tax returns quarterly. The number assigned for State Withholding is used for this form.

STATE SALES TAX

The Retail Merchant Certificate establishes the state sales tax record. You will receive payment instructions based on sales volume.

INDIANA MOTOR FUEL PERMIT

This is also issued by the Indiana Department of Revenue for all trucks over 26,000 pounds. Drivers must have a motor fuel cab card and emblem to operate in Indiana. The application is available from the Indiana Department of Revenue, 1415 Magnavox Way, Fort Wayne, IN 46804 ☎ 260-436-5663 or on-line at: http://www.in.gov/dor/mcs/pdfs_forms/mcft1.pdf.

For more information on state taxes, contact the
Indiana Department of Revenue
1415 Magnavox Way, Fort Wayne, IN 46804.
☎ **260-436-5663.**

Indiana Department of Revenue forms may also be obtained from their web page at
<http://www.in.gov/dor/3489.htm> .

Additional information bulletins on Indiana Business taxes are available at
<http://www.in.gov/dor/3650.htm> .

COUNTY BUSINESS TANGIBLE PERSONAL PROPERTY

BUSINESS PERSONAL PROPERTY TAX

This tax (also known as “Tangible Tax”) applies to all businesses (regardless of whether they are for-profit or not-for-profit) operating within the State of Indiana. The tax is levied on tangible (physical) business assets or tools necessary to operate a business, including computers, desks, tools, machinery, etc. Vehicles used in business, not subject to excise tax, must be reported. Inventory is not taxed. Business personal property tax is based on self-assessment and assessment returns must be filed by the business holding the assets each year. Businesses are required to file **Indiana Forms 103 and 104** with their township assessor by May 15th of each year. There are 20 townships in Allen County.

If you need assistance in determining in which township your business is located, you may contact the

Allen County Assessor’s Office

Personal Property Dept.
1 E. Main Street, Suite 407 (Ed Rousseau Building)
Fort Wayne, Indiana 46802 ☎ 260-449-7123 (19 townships)
☎ 260-449-7173 (Wayne Township)
1E. Main Street, Suite 405 (Ed Rousseau Building)
Fort Wayne, IN 46802
www.allencounty.us/assessors-office

INDIANA FORMS 103 AND 104

These are available from the township assessor on March 1st of each year. Taxes are assessed based on business tangible personal property held as of March 1st. Taxes are due and payable the following year, with the first installment due May 10th and the second installment on November 10th.

Note: Local taxing units set the rate for this tax.

For information regarding your property taxes, contact the
Allen County Treasurer
1 E. Main Street, Suite 104
Rousseau Centre, Fort Wayne, Indiana 46802
☎ 260-449-7693
www.allencounty.us/treasurers-office

UNEMPLOYMENT COMPENSATION AND WORKERS' COMPENSATION

UNEMPLOYMENT COMPENSATION

STATE

Businesses with employees may be required to pay **State Unemployment Compensation Taxes (SUTA)**. Employers must establish a state unemployment insurance account with the Indiana Department of Workforce Development. New employers will file a **Report to Determine Status (State Form 2837)** with the Indiana Department of Workforce Development.

The State of Indiana has a variable unemployment insurance tax. Taxable wages in the State of Indiana are based on the first \$7,000 of an employee's wages per year. The tax rate for new businesses is 2.5 percent. After three years, employers may be eligible for a lower rate. This rate is based on the individual business unemployment account history and the past year's statewide unemployment activity. A merit rate will yield lower suta rates; a penalty rate will yield rates no less than 4.5%. SUTA is paid quarterly. These rates are subject to change. To check current SUTA rates go to <https://secure.in.gov/dwd/2558.htm>.

FEDERAL

The **Federal Unemployment Tax Act (FUTA)** requires businesses to pay an unemployment insurance tax at a 6.0% rate as of 2017 with a wage base of \$7000 per employee per year. By meeting certain requirements, employers can receive a credit of 5.4%, reducing the rate to 0.6% on wages up to \$7000 (\$56/employee/yr). FUTA is paid quarterly. To check current FUTA rates and get detailed information go to https://www.irs.gov/publications/p15/ar02.html#en_US_2017_publink1000202541.

To contact the Fort Wayne local WorkOne office, phone ☎ **260-745-3555** or 1-888-WORKONE. The **Department of Workforce Development** maintains extensive employer information on its website: <http://www.in.gov/dwd/>. DWD forms are available at <http://www.in.gov/dwd/2467.htm>

More information on Unemployment Compensation may be obtained on line at <http://www.in.gov/dwd/2353.htm>.

or by contacting the

Indiana Department of Workforce Development
10 North Senate Avenue, Indianapolis, Indiana 46204-2277
☎ **1-800-437-9136**

WORKER'S COMPENSATION

WHAT IS WORKER'S COMPENSATION?

Worker's Compensation is insurance to provide limited benefits to injured workers in the form of medical treatment, compensation for lost wages, compensation for the loss or loss of use of body parts, and death benefits to an employee's dependents due to an employee dying in a workplace accident.

WHO MUST BE COVERED?

All businesses with employees must carry Workers' Compensation insurance (except those in the next two paragraphs). This insurance is to be purchased from private insurance agents with premiums regulated by law. If you are incorporated in the State of Indiana, owners and officers of your business are also considered employees and must be covered.

WHO ARE NOT COVERED?

Railroad employees and employees in federal commerce are not covered by Worker's Compensation because they have coverage under a Federal liability program. Real Estate professionals and independent contractors are not considered employees and so may not be covered by Worker's Compensation insurance.

EMPLOYMENT RELATIONSHIPS THAT HAVE A CHOICE OF OPTIONAL COVERAGE

Depending on the situation, the following may or may not be eligible for coverage. In many cases, the employer may request coverage for the employees. If you are in one of the below categories, please phone the Indiana Workers' Compensation Board at 1-800-824-2667 or see more about these

categories online in the **Guide to Indiana Worker's Compensation** at <http://www.in.gov/workcomp/attorneys/handbook/OptionalCoverage>.

Local police and firefighters

Volunteers; emergency hazardous materials response team

Executive officers of public or nonprofit corporations

Sole proprietors

Partner in a partnership

Owner-operators

Members of limited liability companies

Managers of limited liability companies

Rostered volunteers

Volunteers -- state-owned psychiatric institutions

Casual labor

Household Employees

Farm and agricultural employees

If you are the owner of a sole proprietorship, a partner in a partnership, or a manager or member in a limited liability company and you are active in the business, you may choose to be covered under workers' compensation. However, you must send written notification to your insurance carrier and the Indiana Workers' Compensation Board stating that you wish to be covered.

POSTERS REQUIRED

Businesses with employees are required to post a notice to inform their employees about workers' compensation. This notice can be downloaded from the Indiana Worker's Compensation Board website:

English version: <http://www.in.gov/wcb/2371.htm>

Spanish version: <http://www.in.gov/wcb/2371.htm>

You may also phone 1-800-824-2667 and request one.

The **Indiana Guide to Worker's Compensation** is currently under revision. Go to <http://www.in.gov/wcb/2331.htm> to view access when revision is completed.

For more information on Workers' Compensation or to receive a *Workers' Compensation Notice* poster, contact

Indiana Workers' Compensation Board
402 West Washington Street, Room W 196, Indianapolis, Indiana 46204
☎ 1-800-824-2667 or ☎ 317-232-3808

ZONING REGULATIONS, BUILDING PERMITS, CONTRACTOR LICENSES, FIRE CODE, POLLUTION CONTROL AND GOING OUT OF BUSINESS

ZONING AND PLANNING

CITY

PROPER ZONING

In order to operate any business in the City of Fort Wayne, you **must** make sure the location you have chosen is zoned properly for that use. Violations of the zoning ordinance carry a penalty of up to \$2,500 for each offense.

By submitting a **Zoning Verification Request** with details about the type of activity your business will be conducting and the address and legal description of the property, the zoning department can verify the type of zoning required and the zoning of your potential site. **ALWAYS**, get written verification from the Planning Department before purchasing or leasing a location for your business.

Note: The business owner and landlord are responsible for proper zoning of his/her business—not the real estate agent.

To verify the zoning of the location you will use, contact the
Department of Planning Services
200 E. Berry St., Suite 150
Fort Wayne, Indiana 46802
☎ 260- 449-7607

www.allencounty.us/departement-of-planning-services

SPECIAL ZONING ISSUES

Home Occupation or Home-Based Business

Business activity within the home is limited. **Always** verify in writing with the Planning Department that your business can be operated in a residential area without violating zoning laws. The Department of Planning Services has established three classifications for a business operating in the home. They are as follows:

- **Home Occupation** - the most restrictive of the three classifications. No fee required. (Examples: art studio, bookkeeping, typing – no client visits)

- **Home Based Business** - requiring approval from the Planning Department. These are businesses that require some clients to visit the home, such as a one-chair beauty salon, a music teacher or real estate agent. Special use applications must go before the Board of Zoning Appeals for a public hearing prior to approval and require a fee of \$150.
- **Home Workshop** - requiring approval from the Planning Department. This kind of business produces a product and has a retail element, such as small electric equipment repair, pottery-making or woodworking. Special use permit applications must go before the Board of Zoning Appeals for a public hearing prior to approval and require a fee of \$150.

Hint: Individuals should bring a property survey, common street address and accurate legal description of the property when visiting the Planning/Zoning Departments.

Information on types of acceptable businesses and regulations on Home-Based Businesses are available from the Department of Planning Services (260-449-7607) or download from [Working At Home](#).

DAYCARE CENTERS AND CHILD CARE

(See [Child Care and Daycare Center](#) Section under Licenses and Permits)

COUNTY

If you are starting a business outside the corporate limits of the City of Fort Wayne but within Allen County, you must also contact your respective Planning Department for information about Zoning, Improvement Location Permits, Certificates of Compliance, and Economic Development matters.

<p>Grabill Huntertown Monroeville Woodburn & unincorporated areas of Allen County</p>	<p>Allen County Department of Planning Services 200 E. Berry St., Suite 150 Fort Wayne, Indiana 46802-1804 ☎ 260-449-7607 www.allencounty.us/departement-of-planning-services</p>
<p>City of New Haven</p>	<p>New Haven Planning Department 815 Lincoln Highway New Haven, Indiana 46774 ☎ 260-748-7040 http://www.newhavenin.org/departement/index.php?structureid=14</p>
<p>City of Leo-Cedarville</p>	<p>Leo-Cedarville Department of Planning and Zoning 13909 Pony Express Run Leo-Cedarville, Indiana 46765 ☎ 260-627-6321, ext. 2# http://leocedarville.com/</p>

BUILDING PERMITS WITHIN THE CORPORATE LIMITS OF FORT WAYNE

NEW FACILITY, EXPANDING A CURRENT FACILITY, OR IMPROVING AN EXISTING FACILITY OF COMMERCIAL OR INDUSTRIAL USES

Projects may be handled through either the Site Plan Routing Review Process or the Development Plan process. Most new buildings will go through the Site Plan Routing Review Process. Depending on your project, different review and approval procedures may apply to your business based on the zoning of the property. The Site Plan routing Review Process may be waived for a project if it meets certain requirements. DPS is continuously improving the customer service of our process. This Site Plan Routing review process can produce a permit to the Building Department in as little as three days from the time of submission of detailed plans and drawings. The **Site Plan Routing Review Submittal Procedures, Fees, and Requirements** brochure is available at the Department of Planning Services office.

Building Permits are required for all new construction, expansions, renovations or additions. A number of other permits and approvals may be needed, particularly if the structure you intend to occupy is to be newly constructed and/or receive major remodeling. When a project is eligible, a **tax abatement** can save the business owner some money. The following is a very general summary. For renovations, an application for a building permit is made directly to the Allen County Building Department.

1. After getting feasibility approval from the Department of Planning Services (DPS), the first step in obtaining a Building Permit is to submit to the DPS 8 site packages, 8 full sets of plans and an application for an **Improvement Location Permit (ILP) and Certificate of Compliance**. The ILP is part of the City Routing Packet. The site packages and site plans must comply with the **Submittal Checklist**. This permit is required prior to beginning construction of new structures or additions to existing structures. Basically, this permit says that you are allowed to do what you are planning. Appropriate filing fees are to be paid at time of submission. When issued, the **Certificate of Compliance (C of C)** serves as a notice that all city zoning and regulatory conditions have been met.
2. After routing of the plans by DPS to the routing review committee members, a site plan routing review meeting will be held in order to discuss concerns. A project representative must attend to get copies of the comments and answer questions. The representative should contact departments with holds on the ILP in order to clear the holds.
3. After the holds on the ILP are cleared, the DPS forwards the ILP to the Allen County Building Department. Then the applicant can apply for and receive the **Building Permit** itself. This is available from the [Allen County Building Department](#), 200 E. Berry St., Suite 180, Fort Wayne IN 46802. Hours are 7 a.m. to 5:00 p.m. weekdays. Ph: (260) 449-7131. This permit says that you are building safely (materials, plans, preparation).
4. After construction is complete, the applicant must contact any departments with holds on the Certificates of Compliance to clear any holds.
5. When the holds on the C of C(s) are cleared, the DPS sends them to the Allen County Building Department. The Building Department must approve the final inspection of the building in order to issue a **Certificate of Occupancy**. The **Certificate of Occupancy** serves as notice that the building has met all applicable codes for building construction, health, and safety and is legal to occupy.

The Allen County Board of Health and the Allen County Building Department have additional review requirements. See **Licenses, Permits and Registrations - “Food-Related Business”** for Board of Health permits or contact the Food Division of the Fort Wayne-Allen County Department of Health, 200 E. Berry Street, Suite 360, Fort Wayne IN 46802. PH: 260-449-7561

For further County Building information, please contact:

[The Allen County Building Department](#)
200 E. Berry St., Suite 180, Fort Wayne IN 46802
7 a.m. to 5:00 p.m. weekdays.
☎ 260-449-7131

FENCES AND SIGNS

Both of these are considered an improvement and require a permit. A basic ILP application is available online at **[Department of Planning Services-Application & Fees.](#)**

Because there are many variables to consider, it is necessary to contact the Department of Planning Services to discuss the particulars of your project.

For more information on fences and signs, contact the

[Department of Planning Services](#)
200 E. Berry St., Suite 150
Fort Wayne, Indiana 46802
☎ 260-449-7607

PARKING, DRIVEWAYS & SIDEWALKS

The Right of Way Department of the Board of Public Works is the first contact for parking, driveway and sidewalk construction. Other city departments will be involved in the approval process, but application forms, inspections, and final approval come from this department.

For applications and standards, contact:

[THE CITY OF FORT WAYNE, BOARD OF PUBLIC WORKS](#)
[Division of Engineering - Right of Way Permit Dept.](#)
200 E. Berry St., Suite 210
Fort Wayne IN 46802
☎ 260-427-1144

THE VARIANCE PROCESS

The Board of Zoning Appeals (BZA) and the Hearing Officer hear, review, and act on cases where an exception to the requirements of the Zoning Ordinance is desired. The BZA is made up of five citizen volunteer members and meets once each month. The Hearing Officer is a Planning Department staff member who hears a limited number of uncomplicated cases.

To apply for a variance, go contact the **[Department of Planning Services/Board of Zoning Appeals.](#)**

ADDITIONAL ON-LINE HELP

- The City and County Zoning Ordinances, Sign Ordinances, and Subdivision Control Ordinances are available online at: <http://www.allencounty.us/land-use/ordinances-plans-and-manuals>.
- The current Department of Planning Services City and County Permit and Petition Fee Schedules are available at: [City Fees](#).

CONTRACTOR LICENSES, ALLEN COUNTY BUILDING DEPARTMENT AND DOING BUSINESS WITH THE CITY

All construction within Allen County requires a **Building Permit** from the Allen County Building Department. Permit fees vary.

CONTRACTORS

Persons, firms, or corporations who contract and/or engage in the construction of new structures or new additions to existing structures, or those involved in remodeling, repair or demolition of existing structures are **required** to be licensed by the Allen County Building Department. This requirement is applicable to (but not limited to) **building contractors**, **residential contractors**, **home improvement contractors**, and **subcontractors**. **Plumbing contractors** must be licensed by the State and registered with the Building Department. Sign contractors, electrical contractors, heating and air conditioning contractors and non-sanitary contractors are considered **subcontractors** and must be licensed in order to operate within Allen County. [Fees](#) for licenses vary.

The Allen County Building Department is responsible for the enforcement of all State of Indiana adopted building codes as well as local minimum housing ordinances. Most commercial building designs are required by the State Building Commission to be performed by a state licensed design professional such as an Architect or Engineer and submitted to the Commission for approval.

Note: **General Contractor** is defined as any person, firm, or corporation who contracts and/or engages in the construction of residential and commercial buildings with unlimited stories.

Building Contractor is defined as any person, firm, or corporation who contracts and/or engages in the construction of residential and commercial buildings up to and including three stories.

Residential Contractor is any person, firm or corporation who contracts and/or engages in the construction of one-and two-family homes of no more than three stories.

Home Improvement Contractor is defined as any person, firm or corporation who contracts and/or engages in the improving, remodeling and repair of existing one and two family structures. Remodeling jobs are jobs, which do not add square footage to the floor area of a building. This license will permit the construction of unattached garages and accessory buildings.

Because there are so many variables in the construction trade, it is very important to discuss your particular contractor skills with the Allen County Building Department in order to be licensed correctly. All licenses are granted after passing a specialized test given by one of two outside testing agencies. Depending on the test, it may be offered weekly or 6 times a year in Fort Wayne. Application with fee is made first at the Allen County Building Department, and then a second application is made to the outside testing agency. The testing fees depend on the test and agency. To determine which test is needed and the cost, please contact the Allen County Building Department.

DOING BUSINESS WITH THE CITY

Doing Business with the City may be an option for a new company. The City buys just about anything that is a commodity or service.

For more information on contractor licenses, contact the
Allen County Building Department
200 E. Berry St., Suite 180
Fort Wayne, Indiana 46802
☎ 260-449-7131

For more information on doing business with the City or certification, contact
[Purchasing Department/Contract Compliance](#)
City of Fort Wayne
200 E. Berry St., Suite 490
Fort Wayne, Indiana 46802
☎ 260-427-2445

A **Minority/Women Owned/Emerging Business Enterprise** can apply for certification which will aid it in obtaining contracts with the City. Click **[MWBE](#)** for information on this certification. You may also apply for certification with the State of Indiana. For more information for State certification you may want to contact the Indiana Department of Administration's office at 317-232-3061 or go online at **<http://www.in.gov/idoa/2352.htm>**.

If you are a Veteran there is a program called Indiana **Veteran's Business Enterprise** (VBE) Program. For more information call 317-234-3542 or go online at **<http://www.in.gov/idoa/2862.htm>**.

FIRE CODES

All buildings are required to meet certain fire codes to ensure public safety. The Inspection Division of the State Fire Marshall's Office conducts fire safety inspections of schools and entertainment facilities. The Fort Wayne Fire Department - Fire Code Enforcement Division makes its own inspection of schools, amusement and entertainment facilities. It also conducts **final inspections** of ALL businesses (both new building and remodeling) in the City of Fort Wayne prior to opening. Contractors should call for inspection. It then conducts inspections annually, as well as upon change of tenants. In addition, it inspects hospitals, nursing homes, [daycare centers](#), correctional facilities, restaurants, hotels, and motels.

The Fort Wayne Fire Department – Fire Code Enforcement Division also conducts special inspections in places of assembly before programs or performances.

Areas of Fire Code interest include, among other things, fire alarms, automatic sprinkler systems, fire extinguishers, fire hydrants, fire lanes, smoke detectors, hazardous chemicals, open burning, and smoking in restaurants, workplaces, and public places.

Permits are required for LPG (propane) and Pyrotechnics (fireworks).

An **Indoor Tire Storage Permit** is required for all structures that contain an excess of 100 tires. If the owner, operator, or representative fails to obtain a Tire Storage Permit as required in [§94.80](#), the penalty shall be \$50 for each violation cited and each day such violation is permitted to continue may be deemed to constitute a separate offense. If the violator fails to appear in response to a notice issued to the owner, operator, or representative after 30 calendar days from the date and time shown on said notice issued, the penalty shall be \$75.

Fines are levied for non-compliance to Fire Code. City Fire Codes may be reviewed at: [Fire Code](#).

The following types of businesses also require permits or certification from the State Fire & Building Code Enforcement branch of the Department of Homeland Security:

- Amusement and Entertainment facilities
- Builders of industrialized building systems (modular)/mobile structures
- Storage, selling or shooting off of fireworks and explosives
- Those utilizing underground storage tanks
- Those temporarily storing propane tanks

Fire safety standards also exist for haunted houses and Christmas trees.

State information and forms are available at <http://www.in.gov/dhs/2376.htm>.

To ensure that your business complies with these codes, contact the
Fort Wayne Fire Department, Fire Code Enforcement
4130 Lahmeyer Road

Fort Wayne, Indiana 46835
☎ 311 (260-427-1168). Fax ☎ 260-427-1357

Indiana Dept. of Homeland Security, Fire & Building Safety /Fire Marshall Division
Indiana Government Center South
302 W. Washington St., Room E208
Indianapolis IN 46204
☎ 317-232-2222
<http://www.in.gov/dhs>

POLLUTION CONTROL

Businesses anywhere in Allen County dealing with sewage, chemical or hazardous waste, and swimming pools will need to contact the Fort Wayne-Allen County Department of Health, Pollution Control Division, in order to meet inspection and code requirements.

The Allen County Code – Title 10, Article 4.5, section 5-1A states: “A. A Certified Installer shall be responsible for all work performed under a construction permit issued in accordance with the provisions of this ordinance.” and section 5-2A states: “A. An applicant wanting to become a Certified Installer, Certified Service Provider, and/or Certified Evaluator shall demonstrate knowledge of the applicable laws, rules, technical specifications, and ordinances before becoming certified by passing a written proficiency examination conducted by the Department or an entity approved by the Department. When Certification is completed, the installer’s name will be added to a list distributed to homeowners who request information on septic systems as well as posted on the department’s website.

Registration can be obtained by applying to the Department of Health and completing the proficiency exam with a score of 80% or better. Renewal of Registration is required each year. If the renewal is received before January 15 of the next year, the test does not need to be retaken. Fees are \$50 each year. When Registration is completed, the installer’s name will be added to a list distributed to homeowners and/or businesses who request information on septic systems.

Details pertaining to State of Indiana and Allen County rules and ordinances for commercial sewage systems can be found on the Allen County Department of Health [website](#).

Fees for pollution control are:

- Construction permits (New, Replacement) - \$200
- Revisions of existing permit prior to construction - \$30
- Construction permits (Alteration, Repair) - \$100
- Installer’s Certification fee - \$25 per exam
- Onsite sewage system abandonment permit - \$65

For information about the proficiency exam or other pollution control information, contact the

Fort Wayne – Allen County Department of Health
Pollution Control Division
200 E. Berry St., Suite 360
Fort Wayne IN 46802
☎260-449-7561

GOING OUT OF BUSINESS

A permit is no longer required to close down a business in Allen County. However, if a business owner filed a **Certificate of Assumed Name** with the Allen County Recorder's Office when he or she formed their business and they later wish to dissolve that business, the owner **must** file a **Notice of Dissolution** at the Allen County Recorder's Office, Rousseau Centre, 1 E. Main Street, Suite 100, Room 100, Fort Wayne, Indiana 46802. ☎260-449-7165.

OTHER REGULATIONS

USING TELEPHONES, FACSIMILE MACHINES, MAIL AND E-MAIL FOR MARKETING TO HOMES

PHONE

The Telephone Consumer Protection Act (TCPA) of 1991, as amended, placed restrictions on the use of telephones, automatic telephone dialing systems (auto dialers), artificial or prerecorded voice messages, and facsimile (fax) machines for sending unsolicited advertisements. **Calls cannot be made prior to 8:00a.m. or after 9:00p.m local time.** In 2003, the FCC with the Federal Trade Commission established the national Do-Not-Call list.

THE NATIONAL DO-NOT-CALL LIST

Once you have placed your home phone number, including any wireless phone numbers, on the national Do-Not-Call list, callers are prohibited from making phone solicitations to those numbers. Your numbers will remain on the list until you remove them or discontinue service. There is no need to re-register.

By law, businesses that place live (not recorded) **telephone advertisements to a home** and are requested to not call back must maintain a record of those homes making the “no-call back” request. The records must be maintained for five years and **no further calls may be made** to homes on the “do-not-call” list. (These regulations do not apply to business to business calls.) In addition, **all sales calls must** (whether placed to a business or to a home) identify the name of the person calling, the name of the person or company being represented, and a telephone number or address for contacting the person calling. To prevent calls after five years, you will need to repeat your “Do not call” request to that business.

To add your home phone number(s) to the national Do-Not-Call list via the Internet, go to www.donotcall.gov. To register by phone, call 1-888-382-1222. You must call from the phone number you wish to add. More information on the national Do-Not-Call list is at <http://www.ftc.gov/opa/2008/04/dncfyi.shtm>.

In general, **autodialed** calls can only be placed to businesses, not to homes, except for certain conditions listed below. Auto dialers (computerized voice or pre-recorded voice messages) must clearly state, **at the beginning of the message**, the identity of the business, individual, or other entity that is responsible for initiating the call. The telephone number of the company calling must be given during or after the message so that the recipient can call during regular business hours to ask not to be called again, and cannot be the number of the autodialer placing the call. The number provided may not be a 900 number or any other number for which charges exceed local or long distance charges. **Auto dialers cannot be used to place calls** to emergency telephone lines, a guest or patient room at a hospital, health care facility, home for the elderly or similar establishment, paging services, wireless

phone service (including voice and text messages), other commercial mobile radio service, or any other telecommunication for which the person being called could be charged for the call.

Artificial or prerecorded voice messages may be made to the home if it is:

- An emergency call needed to ensure the consumer's health and safety;
- A call for which you have given prior consent;
- A non-commercial call;
- A call that does not include unsolicited advertisement or solicitation
- A call by, or on behalf of, tax-exempt non-profit organizations;
- A call from entities with which you have an existing business relationship.

INDIANA'S DO-NOT-CALL LIST

Businesses may not phone anyone on the State of Indiana's TELEPHONE PRIVACY LIST. To register home phone numbers, residents may register by phone at 1-888-834-9969 or on-line at <https://secure.in.gov/attorneygeneral/2446.htm>. Although telemarketers are forbidden to call numbers on this list, there are 4 exceptions: insurance agents, licensed real estate agents, charitable organizations and newspapers that use their own employees or volunteers. The penalty for each violation is \$10,000 for the first violation and \$25,000 for each subsequent violation if a company willingly and knowingly violates the law.

BUSINESSES DEPENDING ON TELEMARKETING

Telemarketers, in order to know which numbers not to call, may obtain the Indiana TELEPHONE PRIVACY LIST by paying an annual fee of \$750 (which includes 4 lists, released one per quarter) to the Attorney General of the State of Indiana. More information for marketers is available on line at <http://www.in.gov/attorneygeneral/2444.htm>.

More information about Indiana's Do-Not-Call list is available at <http://www.in.gov/attorneygeneral/2443.htm>

FAX

Unsolicited faxes are prohibited. It is unlawful to send unsolicited advertisements to any fax machine, including those at both businesses and residences, without the recipient's prior express invitation or permission. This permission may be in the form of a fax number from an application or membership form filled out by the recipient or from the recipient's own directory, advertisement or website. The FCC rules also require that **any message sent to a fax** machine must clearly mark on the first page of the message the date and time the message is sent; the identity of the sender; the telephone number of the sender or of the sending fax machine and contact information to enable the recipient to opt-out of future faxes by a toll-free fax number or web address 24 hours a day, seven days a week.. There must be a prior business relationship before an unsolicited ad may be faxed. The FCC can issue warnings and impose fines against companies violating the junk fax rules.

More information: www.fcc.gov/cgb/consumerfacts/unwantedfaxes.html.

E-MAIL Marketing Business

The Direct Marketing Association maintains an E-Mail Preference Service. Consumers who do not want to receive unsolicited commercial e-mail at home may register their e-mail addresses for a “purge” list. All DMA members who wish to send unsolicited commercial e-mail must purge their lists of all individuals on the “opt-out” list. You do not have to be a member of the DMA to subscribe to this service. To have your e-mail lists cleaned, or to subscribe to the DMA service, go to <http://preference.the-dma.org/products>.

If you subscribe to the DMA service, you may use the DMA’s e-mail opt-out address in your marketing message with permission from the DMA. The DMA does not send e-mails with this opt-out address or e-mails to consumers. For more information, see <http://www.ims-dm.com/products/>.

MAIL Marketing Business

The Direct Marketing Association maintains a Mail Preference Service. Consumers who register for this list must not be sent direct mail by DMA members. Their names will be added to a “delete” list, which is updated 4 times per year. If you are a member of the DMA, you must clean your direct mail lists each time the Mail Preference Service list is updated. To have your direct mail lists cleaned, or to subscribe to the DMA service, go to <http://www.ims-dm.com/products/>. You do not have to be a DMA member to subscribe.

MORE HELP FOR TELEMARKETERS is at

<http://www.ftc.gov/bcp/edu/pubs/business/alerts/alt129.shtm>. This site explains how to access the national registry for Do-Not-Call numbers to avoid and when fees must be paid for the information.

For more information on the rules regarding TCPA, contact the
Federal Trade Commission, Public Reference Branch
600 Pennsylvania Avenue, NW
Washington, DC. 20580 ☎ 202-326-2222.
They can also be reached at their web page <http://www.ftc.gov>

ENVIRONMENTAL REGULATIONS

The **Indiana Department of Environmental Management (IDEM)** is responsible for many of the environmental permits required in operating a business such as, but not limited to, air, water, and solid waste management. The **IDEM Permit Guide** is organized by IDEM's three regulatory divisions. It is available online at:

[Air Quality](#)

[Land Quality](#)

[Water Quality](#)

The general IDEM website provides links to assistance, compliance, permits and approvals, forms and publications, rules and laws, enforcement, and much more. It is accessible at <http://www.in.gov/idem/>.

WHAT INDUSTRIES MAY FALL UNDER IDEM REGULATIONS?

The following are some industries with IDEM issues, and for which help is offered. Each is linked to IDEM information:

- [Agriculture](#)
- [Auto Salvage](#)
- [Boiler Compliance](#)
- [Childcare](#)
- [Collision Repair/Auto Refinishing Shops](#)
- [Construction & Demolition](#)
- [Drycleaners](#)
- [Electroplaters](#)
- [Fiber Reinforced Plastic Manufacturers](#)
- [Gasoline Dispensing/Gas Stations](#)
- [Printers](#)
- [Vehicle Maintenance Shops](#)
- [Waste Tire Haulers](#)

In addition to the above, if your business involves degreasers, foam manufacturing (polyurethane), other medical facilities, mercury, metal finishing, mineral aggregates facilities, surface coating, or wood finishing, you will need to discuss particular industry issues with IDEM.

In general, if your business is going to be involved in or affect land development, burning, stormwater, wetlands development, sewage or waste, wells, air quality, renovations, demolition, lead abatement, underground storage tanks, industrial waste, asbestos, or old tires, you should also talk with IDEM.

IDEM offers free help for pollution prevention and technical assistance to small businesses. At the Office of Compliance and Technical Assistance website (<http://www.in.gov/idem/ctap/>), much valuable information is available on permitting questions, applications, how to locate inspectors, publications for specific industries, etc.

AIR PERMITTING ASSISTANCE

The IDEM Permit Guide contains a great deal of information on air permitting, but we know that sometimes it's better to confer with a permit reviewer firsthand with your questions on air permitting. This is why the IDEM Office of Air Quality offers permitting assistance through the IDEM Office of Air Quality Permit Reviewer of the Day. The Permit Reviewer of the Day will be happy to handle questions on technical, general, or permit specific questions about the air permitting program, or to obtain guidance materials or application forms.

Permit Reviewer of the Day

Phone: (800) 451-6027, press 0 and ask for extension 3-0178

OR dial (317) 233-0178, then ask for the Permit Reviewer of the Day.

A very comprehensive list of IDEM forms and publications are available from their website at <http://www.in.gov/idem/5157.htm>.

If you have any questions concerning a permit as it relates to the Environment contact the

Indiana Department of Environmental Management

100 N. Senate Ave

P.O. Box 6015

Indianapolis IN 46206-6015

at ☎ **1-800-451-6027** or

☎ **317-232-8603**

FAX: (317) 233-6647

HELP WITH ENVIRONMENTAL CLEAN-UP

In an effort to encourage environmental compliance, IDEM provides a **Voluntary Remediation Program**. The program offers a property owner the opportunity to voluntarily enter into an agreement with the State of Indiana to clean up a contaminated property to assure that the remediated area will not become subject to future IDEM enforcement action. For more information, see <http://www.in.gov/idem/4127.htm>.

For information on **IDEM's Voluntary Remediation Program**, contact

☎ **1-800-451-6027** or ☎ **317-234-4165**

For information on **Brownfields**, contact


☎ **1-800-451-6027, ext. 40235** or ☎ **317-234-0235**

CLEAN MANUFACTURING

Working closely with IDEM, the Indiana Clean Manufacturing Technology Institute (CMTI) focuses on compliance assistance, with an emphasis on pollution prevention. The Institute works with local companies to develop clean manufacturing strategies for reducing the use of toxic raw materials and

the generation of environmental wastes. Although located at 2655 Yeager Road, Suite 103, West Lafayette, IN 47906, there are regional people who are available to assist you.

Purdue University's Technical Assistance Program, located at Purdue University 1435 Win Henschel Blvd., Suite 215, West Lafayette, IN 47906, 765-494-9188, also helps businesses go "green" (nominal fee charged).

To contact the Purdue Technical Assistance Program,
Click on <http://www.tap.purdue.edu/> or
 765-494-9188 or fax 765-496-6990
For information on the CMTI institute,
click <https://engineering.purdue.edu/CMTI/Welcome/#origin>

BUSINESS INSURANCE

The following types of business insurance are not legally required, but are very advisable, depending on your particular business structure:

Liability – One of the most common types is product liability, which may be incurred when a customer suffers harm when using the business’s product.

Property – There are many types and coverages. You need to insure for the continuation of your business and the level of insurance needed to replace or rebuild.

Business Interruption – While property insurance may pay for replacement of buildings and equipment, this type of insurance helps you pay costs such as taxes, utilities and other continuing expenses while the business facility is being repaired or replaced.

“Key Man” – If you are so critical to the operation of your business that it cannot continue if you become seriously ill or die, this insurance provides money to keep operations going during transition to a new owner or sale of business.

Automobile – Of course any vehicle owned by your business needs insurance for both liability and replacement. However, if you use your personal vehicle on company business, you may need “non-owned automobile coverage.”

Officer and Director – Officers and directors of corporations may become personally liable for their actions on behalf of the company. This insurance covers such events.

Home Office – If you have an office in your home, you will need to update your homeowner’s policy to include office equipment. It is not automatically included in homeowner policies.

For information on the necessary insurance required for your business, contact an insurance agent.

OTHER BUSINESS ASSISTANCE

FINANCIAL ASSISTANCE

Having the financial means to start your business is important. Check with your local bank to see what commercial loan programs they offer. The majority of banks and other financial organizations will require a business plan if the business is less than two years old. See the [Business Plan](#) section for more information.

Local Area Banks:

1st Source Bank – www.1stsource.com

Chase Bank – www.chase.com

Fifth Third Bank – www.53.com

iAB Financial Bank – www.iabfinancial.com

Lake City Bank – www.lakecitybank.com

PNC Bank – www.pnc.com

Salin Bank and Trust – www.salin.com

STAR Financial Bank – www.starfinancial.com

Old National Bank – www.oldnational.com

Wells Fargo Bank – www.wellsfargo.com

Three Rivers Federal Credit Union – www.3riversfcu.org

Midwest America Federal Credit Union – www.mwafcu.org

OTHER SMALL BUSINESS FINANCIAL ASSISTANCE

The Community Development Corporation of Northeast Indiana (CDC) is a City of Fort Wayne sponsored 501 c (6) not for profit business development organization. The CDC's mission is to stimulate economic growth and prosperity throughout the communities they serve in the state of Indiana by providing alternative financing options to new and existing small business owners. The CDC offers 6 commercial loan programs within the State of Indiana depending on the loan purpose, business location and business industry. Contact their office to see if you may be eligible for a loan or visit their website to view the loan programs available.

Community Development Corp. of Northeast Indiana

200 E. Berry St., Suite 320

Fort Wayne, IN 46802

☎ 260-427-1125

www.cdcnein.org

Brightpoint provides affordable financing for small-business owners and entrepreneurs who want to start or grow their business. They provide alternative financing for customers who are unable to

borrow from traditional lenders due to past credit problems or are needing only a small amount of capital. Financing is provided as a personal or business loan to assist the borrower in improving his or her financial health through business ownership, to improve his or her credit score, and to access mainstream financial resources in the future.

Brightpoint (formerly CANI)
227 E. Washington Blvd.
Fort Wayne, IN 46802
☎ 260-423-3546
www.mybrightpoint.org

GOVERNMENT GRANTS

The **Small Business Innovation Research (SBIR)** program is a highly competitive program that encourages domestic small businesses to engage in Federal Research/Research and Development (R/R&D) that has the potential for commercialization. Through a competitive awards-based program, SBIR enables small businesses to explore their technological potential and provides the incentive to profit from its commercialization. By including qualified small businesses in the nation's R&D arena, high-tech innovation is stimulated and the United States gains entrepreneurial spirit as it meets its specific research and development needs.

Small Business Innovative Research (SBIR) Initiative
One North Capital, Ste 700
Indianapolis, IN 46204
☎ 800-463-8081
☎ 317-232-8800
www.sbir.gov

PRIVATE EQUITY INVESTORS

Centerfield Capital Partners provides Mezzanine and Equity Financing to Growing Companies Center held Capital Partners is a leading national provider of junior capital to lower middle market companies. We work closely with financial sponsors (funded and independent), management teams and business owners who seek subordinated debt and equity financing to build companies. Typically, the capital we provide is used to finance change of control transactions, recapitalizations, add-on acquisitions, or growth initiatives.

Centerfield Capital Partners
10 West Market Street
3030 Market Tower
Indianapolis, Indiana 46204
☎ 317-237-2323
www.centerfieldcapital.com

The Midland Group provides guidance for evolving companies – from young businesses looking for growth to established companies looking toward the future. They build shareholder value by providing step-by-step analysis of specific needs, offering insight on future success and coaching companies through important transitions.

The Midland Group
993 Chestnut Hills Parkway
Fort Wayne, Indiana 46814
☎ 260-625-5595
<http://themidlandgroup.net/>

BUSINESS PLAN ASSISTANCE

The Small Business Development Center (SBDC) offers entrepreneurs and small business owners a variety of customized resources for little to not cost. We do this through cooperative partnerships with the Small Business Administration (SBA), the Indiana Economic Development Corporation (IEDC), and our local host sponsors. With ten regions serving all 92 counties, the ISBDC is ready to meet your business where you are – and work together to chart your path to success. Services provided include one-on-one consulting, strategic planning, market research, loan assistance and more.

Small Business Development Center (SBDC)
4312 Hobson Road
Fort Wayne, Indiana 46815
☎ 260-481-0500
<http://isbdc.org/locations/northeast-isbdc/>

S.C.O.R.E. provides Northeast Indiana with the professional advice and tools to help businesses thrive! We offer FREE business mentoring, FREE business workshops, and numerous templates and tools to help you start or grow a business.

S.C.O.R.E.
(located in PNC Bank Building)
110 W. Berry St., Suite LL101
Fort Wayne, Indiana 46802
☎ 260-422-2601
<https://fortwayne.score.org/>

Northeast Indiana Innovation Center (NIIC) serves businesses at every stage, from aspiring entrepreneurs, startups and growing businesses, to high-performance companies and progressive

nonprofit organizations ready to scale. Our goal is to give your venture a competitive edge and help it thrive.

Northeast Indiana Innovation Center (NIIC)

3201 Stellhorn Road
Fort Wayne Indiana 46815
☎ 260-407-6442
www.niic.net

Allen County Public

900 Library Plaza
Fort Wayne, Indiana 46802
☎ 260-421-1215

<http://www.acpl.lib.in.us/home/research/eresources/research-tools>

BUSINESS INCUBATORS

Northeast Indiana Innovation Center (NIIC) serves businesses at every stage, from aspiring entrepreneurs, startups and growing businesses, to high-performance companies and progressive nonprofit organizations ready to scale. Our goal is to give your venture a competitive edge and help it thrive.

Northeast Indiana Innovation Center (NIIC)

3201 Stellhorn Road
Fort Wayne Indiana 46815
☎ 260-407-6442
www.niic.net

Urban Enterprise Association-The Fort Wayne Enterprise Center is a small business incubator which can provide manufacturing, research and development, and office space. The Center can house several tenants concurrently in its 50,000 square feet facility in spaces ranging in size from 100 to 6,500 square foot. The Center is near the central business district, with easy access to Fort Wayne’s major streets and highways. Because it is in the Fort Wayne Enterprise Zone, the Center offers its tenants access to tax credits and other business incentives. Start-up businesses are able to grow and thrive in the Center because service costs are shared among companies.

Urban Enterprise Association

1830 Wayne Trace
Fort Wayne Indiana 46803
☎ 260-422-2304

<http://www.fwuea.org/fwuea/index.cfm>

The Women’s Economic Opportunity Center (WEOC) serves as a resource center and business growth accelerator for women and underserved entrepreneurs across the state of Indiana. WEOC provides timely and comprehensive guidance to women at all stages of idea development and business ventures.

From ideation and startup, to growth and expansion, WEOC responds to the unique needs of women entrepreneurs. They do this through business growth coaching, training and entrepreneurial education, connectivity and access to capital.

**The Women’s Economic Opportunity Center (WEOC)
Located in the Northeast Indiana Innovation Center (NIIC)**

3201 Stellhorn Road

Fort Wayne Indiana 46815

[https://theniic.org/start/womens-economic-center/
swharton@niic.net](https://theniic.org/start/womens-economic-center/swharton@niic.net)

Economic Development Project Assistance

Greater Fort Wayne (GFW) Inc. is the chamber of commerce and economic development organization for Fort Wayne & Allen County, Indiana. At GFW Inc., they focus on supporting local business, attracting new business and improving our community’s quality of place to grow jobs, wages and the economy.

Greater Fort Wayne (GFW) Inc.

200 E. Main Street, Suite 800

Fort Wayne IN 46802

☎ 260-420-6945

Email: info@greaterfortwayneinc.com

<http://www.greaterfortwayneinc.com/>

GENERAL INFORMATION & TECHNICAL ASSISTANCE

SMALL BUSINESS ADMINISTRATION (SBA) helps Americans start, build and grow businesses. Through an extensive network of field offices and partnerships with public and private organizations, SBA delivers its services to people throughout the United States. They offer learning tools and resources online, as well as point you in the direction of a financial institution or organization that offers SBA loans for small businesses. Visit www.sba.gov to learn more.


[Contact Community Development Corp. of Fort Wayne to find out how to apply for a SBA 504 loan](#)

English:

☎ 1-800-827-5722

<http://www.sba.gov/smallbusinessplanner/index.html>

En Español:

 1-800-827-5722

[http://www.sba.gov/about-sba/what we do/contacto \(en espaol\)](http://www.sba.gov/about-sba/what_we_do/contacto_(en_espaol))


Indiana Economic Development Corporation (IEDC) offers programs and initiatives of business support and expertise to companies that are investing and creating jobs in Indiana. They assist in decreasing permitting time, to streamlining application processes, pre-certifying shovel-ready sites and increasing access to training and skills, focused on creating new high-wage, high-skill opportunities for the next generation of Hoosiers. They place special emphasis on the automotive, life sciences, energy, and national security industry sectors, and support companies involved in advanced manufacturing, logistics, information technology and research and development.

The IEDC also provides financial assistance to qualified high-tech firms and small businesses and offers a variety of programs to support new business start-ups and business expansion and growth.

Indiana Economic Development Corporation (IEDC)

One North Capitol, Suite 700

Indianapolis, Indiana 46204-2288

 317-232-8800

<http://iedc.in.gov/programs-initiatives/regulatory-ombudsman>