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## Doing Business in Warrick County

### Regulatory Requirements for Operating a Business in Warrick County, Indiana

Establish the business organization by forming one of the following:

- **Sole Proprietorship** – A sole proprietorship is the least complex legal form of business. Sole proprietorships are not taxable entities in Indiana. Taxes are reported on individual tax forms.
- **Partnership** – Partnerships are also non-taxable entities in Indiana. However, a partnership must file an informal tax return, Form IT-65, with the Indiana Department of Revenue. Each partner reports taxes on their individual tax returns.
- **Limited Liability Company** - A complex entity that combines the tax benefits of partnership with the liability protection of a Corporation Filing is done through the Secretary of State.
- **Corporation** – Corporations are complicated legal forms of business. After a name has been selected for a corporation is should be reserved with the Secretary of State, Corporations Division. The fee is \$20.00 and the name will be held for 120 days. A corporation must also file Articles of Incorporation with the Secretary of State's Office. The filing fee is \$26.00 for non-profit corporations and \$90.00 for for-profit corporations. Out-of-State corporations and foreign corporations for-profit desiring to conduct business in Indiana are required to file an Application for Admission with the Secretary of State.

#### Places to go:

#### Federal Taxpayer ID Numbers

When forming your business, one of the first steps is to apply for a Federal Taxpayer Identification Number. If you are in a trade or business your taxpayer ID number is generally your Employer Identification Number (EIN) that must be shown on all of your business tax returns as well as on any tax related documents and statements. When filing income tax returns as an individual proprietor, partner in a partnership, or shareholder in a Subchapter "S" corporation, you must place your Social Security Number (and EIN) on your personal income tax return (Form 1040), self-employment Schedule SD, and Declaration of Estimated Tax. If you have changed the form or organization, i.e. incorporated your individual proprietor business, formed a partnership, or vice versa, you must get a new Employer Identification Number. The same is true if there is a change in ownership of the business (such as the purchase or inheritance of an existing business) You cannot use the EIN of the former owner, even if he/she may be your spouse. A new number is required if you terminate an old partnership and begin a new one. Obtain an Employer Identification Number from the Internal Revenue Service (Form SS-4). Certain sole proprietors may not need to obtain an EIN, but instead would use their Social Security Number. If a sole proprietor has a Keogh plan or must file an employment excise, BATF tax return, an EIN is required.

#### Local Business Licenses

At this time local business licenses are not required in Warrick County. However, local city/town may require a license if you are doing business within a city/town. Contact the city/town for specific details

#### Name of Business

File an Assumed Business Name Certificate in the County Recorder's office if doing business in a name other than that of the sole proprietor, the partners or the names on the Articles of Incorporation if incorporated. A Corporation must also file the assumed business name with the Secretary of State's office.

### **Property Taxes**

Owners of real property and tangible personal property are subject to tax. The local taxing unit sets the tax rate. For more information contact the Warrick County Treasurer Office.

### **State Business Licenses**

File state licenses applications with the appropriate agencies for business and occupations, as required. Information and assistance on state licenses required for certain businesses and occupations may be obtained from the IN State Information Center.

### **State Permits and Construction Approvals**

Obtain environmental and construction permits where applicable, before construction or occupancy of any facility. Assistance information, agency contacts for regulatory compliance and posting requirements may be obtained through the State Information Center.

### **State Tax ID Number**

In Indiana, your state Tax Identification Number is not the same as your Federal Tax ID Number. Register as an employer by filing Form BT-1 at the Indiana Department of Revenue office. Also, if you are a retailer, wholesale or manufacturer, you must obtain a Retail Merchant's Certificate. This is for the purpose of the collection of and/or the exemption from the Indiana Gross Retail Sales and Use Tax. File the State of Indiana Business Tax Applications (Form BT-1) with the Indiana Department of Revenue to register for sales tax, withholding tax, corporate tax and other non-property taxes as well as the Retail Merchants Certificate.

### **State Unemployment Insurance**

Register with the Indiana Department of Workforce Development (Form DETS 1020) to establish a state unemployment insurance account.

### **Worker's Compensation Insurance**

Obtain Worker's Compensation insurance coverage for employees: 1) obtaining insurance from a private carrier, or 2) becoming qualified as a self-insured employer by the Worker's Compensation Board.

### **Zoning Permits**

Contact local city/town or County Planning & Zoning offices for building permits and zoning approvals. Special approvals may also be needed for food or alcohol sales.

### **Government Office Phone Numbers --**

- Internal Revenue Service – Indiana District Office – 800-829-3676 or 317-226-5477 (forms 606-292-5467)
- Indiana Secretary of State, Corporations Division – 317-232-6576 or [www.in.gov/sos](http://www.in.gov/sos)
- Indiana State Information Center – 800-457-8283 or 317-233-0800
- Indiana Department of Revenue, Taxpayer Services – Withholding - 317-233-4016; Sales – 317-233-4015; Corporate – 317-232-2189. Regional IN Dept of Revenue, 500 S. Green River Rd. Evansville – 812-479-9261
- Indiana Department of Workforce Development Unemployment Insurance Division – 800-437-9135 or 317-232-7436
- Indiana Worker's Compensation Board – 800-8247-2667 or 317-233-3910
- Warrick County Recorder's Office, One County Square, Ste 230, Boonville 812-897-6165
- Warrick County Planning Commission – 812-897-6190
- Warrick County Treasurer Office – One County Square, Ste 270 Boonville 812-897-6166
- Small Business Development Center – 812-425-7232

This information is provided by the Warrick County Chamber of Commerce. While every effort is made to provide accurate and up to date information, please check with the appropriate government office for the most current information.

The mission of the Warrick County Chamber of Commerce is to provide leadership and resources in support of business and partnerships that promote favorable economic growth in Warrick County. If we can be of any assistance please give the Chamber a call.

WARRICK COUNTY CHAMBER OF COMMERCE  
224 W. Main, Ste 203, Boonville, IN  
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[www.warrickchamber.org](http://www.warrickchamber.org)