

Steps to Starting a Business in the Town of Arlington

The following information is provided as a courtesy to anyone interested in opening a new business in the Town of Arlington.

Arlington Business License

Businesses located in the Arlington Corporate Limits are required to purchase an Arlington Business License. An application may be obtained at Arlington Town Hall located at 5854 Airline Road, Arlington, TN 38002 or on our website www.townofarlington.org. The fee for this license is \$15.00. For more information regarding an Arlington Business License call (901) 867-2620. A Shelby County Business License is also required.

Shelby County Business License

This license can be obtained from the Shelby County Clerk's Office, 150 Washington Ave Suite 200 Memphis, TN 38103 or 1075 Mullins Station Memphis, TN 38134. The fee for this license is \$15.00. For more information call 901-545-4249.

Certificates of Uses and Occupancy

All businesses are required to obtain a Certificate of Use and Occupancy. Applicants must contact Arlington Town Hall Planning Department at (901) 867-3449.

Sign Ordinance (1998-01)

All signs must comply with the Town of Arlington's Sign Ordinance and Design Guidelines Manual. Sign Applications must be submitted to the Design Review Committee for review prior to installation. Once approved, a permit must be obtained from Shelby County Code Enforcement. Contact Arlington's Planning Department at (901) 867-3449 for more information.

Home Occupation Ordinance (1998-06)

The Town of Arlington regulates home occupations within residential districts and established guidelines to ensure that the public interest is protected. For additional information concerning this ordinance and further instructions on obtaining a Business License for a Home Occupation call (901) 867-2620.

Shelby County Assessor's Office, Personal Property Tax

This is imposed on the tangible assets of a business located within Shelby County. An annual tax schedule is automatically sent to any business subject to this tax. Information

concerning the applicability of this tax and reporting requirements for Arlington and Shelby County can be obtained by contacting the Shelby County Assessor's Office at 160 North Main Street Suite 560 Memphis, TN 38103 or by calling (901) 545-4851.

Memphis and Shelby County Health Department

If your business operations in any way involve the purchase, processing or sale of food items, or the cutting, styling or care of hair, a permit may be required by the Memphis and Shelby County Health Department located at 814 Jefferson Avenue Memphis, TN 38105. For more information call (901) 544-7760.

State of Tennessee Department of Revenue Sales Tax Registration

All prospective businesses should contact the Tennessee Department of Revenue located at 5050 Poplar Avenue Suite 148 Memphis, TN 38157 to determine the applicability of the sales and use tax regulation to the proposed business activity. If the business is responsible for collecting and reporting the sales and use tax, proper registration forms will be provided upon request. For further information call (901) 537-2904 or (800) 342-1003.

Secretary of State of Tennessee Corporate Division

Any small business which has elected to conduct operations as a business corporation must be aware of the strict state requirements for a corporation's creation, maintenance of its status, and additional reporting and tax obligations unique to corporate existence at both State and Federal levels. The Secretary of State's Office located at Suite 1800 James K. Polk Building Nashville, TN 37242 will gladly provide assistance. However, the State will not engage in either the practice of Law or Accounting; competent legal advice is strongly recommended before making a commitment to create and maintain a small business corporation. For more information, please call (615) 741-2286.

Department of Employment Security

Generally speaking, an owner/operator of a small business is not an employee of that business. However, if the business hires someone to work for an agreed compensation, that individual may be an employee; hiring of an employee may require quarterly reporting and remittance to the State. Information concerning the applicability of state employment and regulations can be obtained through the Tennessee Department of Employment Security at its local office at 1309 Poplar Avenue Memphis, TN 38104 or by calling (901) 543-7272 or (800)332-2667.

Memphis Light Gas and Water

If the procurement and maintenance of utility services to a business location is the responsibility of the operator and not provided as part of a commercial lease agreement, requests for information and applications should be directed to Memphis Light Gas and Water Division at 245 South Main Street Memphis, TN 38013 or call (901) 544-6543. A deposit or letter of credit may be required by MLGW to establish telephone service for a new business.

State of Tennessee Board of Licensing Contractors

Any person, business, or subcontractor making any type of improvement to real property where the job is less than \$25,000.00 and requires a permit from the Memphis and Shelby County Code Enforcement Office, Building Permits Section, are subject to and must obtain at minimum a Home Improvement Contractors License. Any person, business, or prime contractor performing a construction job in excess of \$25,000.00 are subject to and must obtain a State of Tennessee General Contractor's License. For more information or interpretations contact the Board of Licensing Contractors at 500 James Robertson Parkway Nashville, TN 37219 or call (615)741-8307 for General Contractors License or (800) 544-7693 for Home Improvement License.

Employer's Federal Identification Number

A business operating as a sole proprietorship with no hired employees may satisfy the reporting requirements of the Federal Government under the social security number of the proprietor. However, a partnership, a small business corporation or any business operation with one or more hired employees must obtain an employer's identification number from the Federal Government. Application may be made to the Internal Revenue Service (IRS) on form SS-4, which is available at the IRS office at the Federal Building located at 167 North Main Street Memphis, TN 38103 or by calling (901) 546-3920. A request should also be made for Publications 17 and 334 for information concerning record keeping and reporting requirements for a small business through the Internal Revenue Service. Detailed information concerning an employer's reporting and remittance liabilities is contained in Publication 15 and Employer's Circular E. Additional assistance with business related IRS regulations and reporting requirements is made available from the IRS in the form of a free workshop. These are usually offered once each month at the downtown office. For information or to register for the next workshop, contact the IRS at its toll free number (800) 424-1040.

First Tennessee Small Business Center Memphis and Shelby County Public Library- Main Branch

A resource center for current and potential small business owners that provides: (1) books, videos, audiotapes, and periodicals on starting, operating and maintaining a business; (2) Business Disc, an interactive program that walks a person through the process of writing a business plan and through the first year of operations; (3) National Trade Data Bank, a CD-ROM database to help people in exporting products and services; (4) the Small Business Agency Referral Directory, which contains information on agencies to help small businesses; (5) brochures and handouts with a variety of small businesses information.