Every business that has employees must have an Employer ID Number (EIN) from the Federal Internal Revenue Service and the North Carolina Department of Revenue. Banks sometimes require an EIN to open an account. Every business that pays wages, unless a non-profit agency, comes under the Social Security Act. Payroll withholding is mandatory.

Withholding must also be made for federal and state income taxes. The IRS and the North Carolina Department of Revenue provide forms and schedules for withholding taxes. Every three months, an employer is required to deposit in the bank the federal insurance contributions (FICA) and tax withholdings from employees during the preceding 90 days plus an employer’s equivalent FICA tax on wages. The withholding for North Carolina income taxes must be paid quarterly to the North Carolina Department of Revenue.

Every retail operation must obtain a sales tax number from the North Carolina Department of Revenue and collect sales tax at a rate of 7% on gross dollar sales. This tax must be collected and paid to the North Carolina Department of Revenue. Every business that pays wages, unless a non-profit agency, comes under the Social Security Act. Payroll withholding is mandatory.

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Every retail operation must obtain a sales tax number from the North Carolina Department of Revenue and collect sales tax at a rate of 7% on gross dollar sales. This tax must be collected and paid to the North Carolina Department of Revenue by the 15th of the following month. Haywood County and the towns in the county levy personal and property taxes. Property taxes are paid on equipment, office furnishings, supplies, and inventory. Federal income tax, employee withholding, and employer ID number must be paid quarterly. Every business that pays wages, unless a non-profit agency, comes under the Social Security Act. Payroll withholding is mandatory.

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PROFESSIONAL ASSISTANCE

Legal
An attorney can help you choose what kind of organization you should form, either a sole proprietorship, partnership, limited liability company, or corporation and define for you the advantages and disadvantages of each. This process will also make you aware of any legal complexities and the kinds of liabilities that you must consider.

You may also need an attorney’s services to execute purchase and lease agreements for real property and equipment, to check on zoning for the location you have chosen for your business licensing.

Banking
Your bank has good working knowledge of the economic and business picture in the Haywood County area. Your bank will not only be the depository for your funds, but will also be familiar with your business, consult a CPA or public accountant to assure accounting systems. Before you open your new business, consult a CPA or public accountant to assure accounting systems. Before you open your new business, consult a CPA or public accountant to assure accounting systems.

Insurance
More than one business has failed because an unforeseen fire, theft, or catastrophe forced it into bankruptcy. One of the best ways to protect against the unforeseen is with insurance. A reputable insurance agent, knowledgeable in business insurance, together with your attorney, can point out areas in which you need or are required by law, to have insurance protection.

FINANCIAL ASSISTANCE

Government Agencies
Before you begin operation of your business, the following government agencies must be contacted in order to find out which regulations apply.

Haywood County

- Building Inspection Department
- County Health Department
- Business Name (d/b/a)
- Register of Deeds
- Canton:
- Business Privilege Licenses
- Town Hall
- Zoning and Planning
- Clyde:
- townofclyde.com
- Town Hall
- for all information

Maggie Valley

- Business Privilege Licenses
- Permits and Zoning
- Taxes and Finance
- Sewer

Waynesville

- Town of Waynesville
- for all information

Small Mountain Development Corp

- Revolving Loan Fund

Louisiana

- Up to $10,000
- Bank Participation
- Contact Your Local Bank

SBA 504

- 350K - 5 MM
- Bank Participation
- Contact Your Local Bank

SBA IDA

- 5K - 5MM
- Bank Participation
- Contact Your Local Bank

SBA Express

- Up to 250K
- Bank Participation
- Contact Your Local Bank

SBA Patriot

- Up to 500K
- Veterans
- Bank Participation
- Contact Your Local Bank

The Support Center

- 20 - 250K
- Veterans
- Bank Participation
- Contact Your Local Bank

PROFESSIONAL LOCATION

Business Ethics and Consumer Protection

Better Business Bureau

North Carolina Employment Security Commission

- (800) 662-7407
- ncnumb.com
- 828.456.6061
- 1170 North Main Street, Waynesville, NC 28786

North Carolina Department of Labor

- ncblnc.org
- 828.453.2392
- 117 Executive Park, Asheville, NC 28805

PERSONNEL AND UNEMPLOYMENT INSURANCE

- 828.251.9941
- 828.772.1213

ACCOUNTING

No business can survive without proper bookkeeping and accounting systems. Before you open your new business, consult a CPA or public accountant to assure accounting systems.

Insurance

More than one business has failed because an unforeseen fire, theft, or catastrophe forced it into bankruptcy. One of the best ways to protect against the unforeseen is with insurance. A reputable insurance agent, knowledgeable in business insurance, together with your attorney, can point out areas in which you need or are required by law, to have insurance protection.

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