



Checklist to starting a business in North Dakota:

- | | Yes | No |
|---|--------------------------|--------------------------|
| <input type="checkbox"/> Are you cut out to be an entrepreneur? | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> Do you have a business plan? | <input type="checkbox"/> | <input type="checkbox"/> |
| <input type="checkbox"/> Do you have a separate business checking account | <input type="checkbox"/> | <input type="checkbox"/> |

The following general requirements need to be addressed for most new businesses: Other specific requirements may also apply.

- IRS (www.irs.gov/smallbiz or 1-800-829-1040)
 - ✓ Income Tax Reporting (Schedule C for Proprietor; Form 1065 for partnership; or Form 1120 for corporation or 1120-S for S-Corp.)
 - ✓ Employer ID# - Form SS-4 if company is formed as a partnership, corporation, or LLC, or if the company has employees.
 - ✓ Employee taxes – required to withhold federal income, social security and Medicare taxes and report them on the “Employers Quarterly Federal Tax Return”, Form 941.

- State Tax Department (<http://www.nd.gov/tax> or 1-877-328-7088 or 701.328.1241)
 - ✓ Income Tax reporting for business.
 - ✓ Sales Tax – Collect sales tax on retail sales of personal property and services. Sales Tax Permit is required.
 - ✓ State employee taxes –state income tax withheld and reported to the ND Office of Tax Commissioner on Form 307. Form 301, Application to Register for ND Income Tax Withholding must be completed in advance of withholding.

- Secretary of State (www.nd.gov/sos or 1-800-352-0867)
 - ✓ Trade name registration – Form 13401 or <http://www.nd.gov/sos/businessserv/registrations/tradename.html>
 - ✓ Articles of Incorporation and partnership/LLC agreements filed with the Secretary of State.

- State Licensing Information
 - ✓ Verify licensing requirements for various businesses on the State’s New Business Registration site: <http://www.nd.gov/businessreg/license/index.html>

- City & County Auditors
 - ✓ Local business licenses or permits and information on zoning ordinances.

- Insurance – Contact your local insurance agent for liability, life, hazard, theft, business interruption or other types of insurances to protect your business.

- If your company will hire employees, you may need to complete the following:
 - ✓ Secure a federal employer identification number (EIN) - Form SS-4
 - ✓ Form W-4, “Withholding Allowance Form” completed by employee
 - ✓ I-9 Form – Proof of US Citizenship must be completed by employee
 - ✓ Federal income tax withholdings reported on “Employer’s Quarterly Federal Tax Return”, Form 941
 - ✓ State income tax withholdings reported on Form 307. Form 301, “Application to Register for ND Income Tax Withholding” must be completed in advance of withholding.
 - ✓ Workers compensation insurance (www.workforcesafety.com or 1-800-777-5033)
 - ✓ Department of labor for wage laws: www.dol.gov and www.nd.gov/labor.