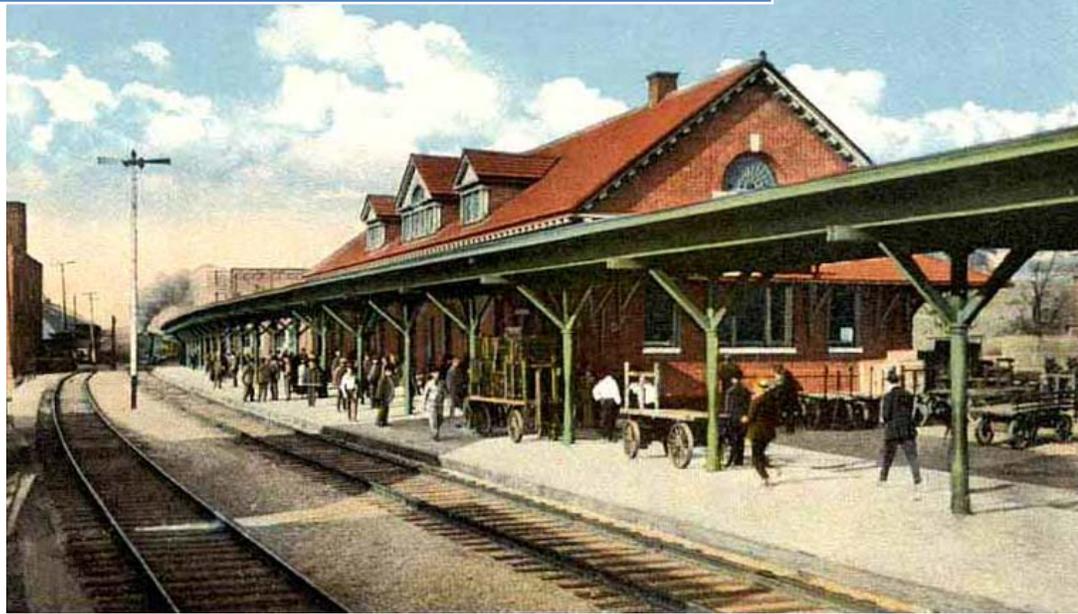




# Business Relocation and New Business Start-up Guide



## Introduction

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Economic development professionals recognize that the economic vitality of a community is based upon the three strategies of business retention, business relocation, and new business creation. Beginning with the first Annual Johnson City Economic Summit in 2003 the City of Johnson City, in partnership with the Tennessee Small Business Development Center (TSBDC), developed a guide to starting a business in the City. This online document was a success; it was provided to and used by individuals attending TSBDC business start-up seminars. Occasionally, individuals wanting to relocate their business to Johnson City asked similar questions regarding licensing, permitting, and business taxes. This edition of *Business Relocation and Start-up Guide* now includes information for this group.

**Note:** It is highly recommended that one attend the business plan class held by the local TSBDC office before attempting to start a new business. This guide is only capable of listing organizations which may be needed or helpful in starting a business. One is remiss in trying to start a business without a business plan and a course which covers its construction. Dr. Bob Justice is one resource for such a class, whose contact information is listed below.

This document contains numerous links. These links are color coded to aid in navigation. Green links are internal document links that, when clicked, move to another part of the document. Red links are external to the document. An Internet connection is required to take advantage of these links.

Every effort has been made to create a thorough and accurate document. However, offices move; area codes and telephone numbers change; and IP addresses and domain names come and go. If you find a link or contact information that is no longer valid, please contact one of the individuals below.



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*This publication was funded in part through a cooperative agreement with the U.S. Small Business Administration. All opinions, conclusions or recommendations expressed are those of the author(s) and do not necessarily reflect the views of the SBA.*

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## General Business Information

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### *Frequently asked questions*

#### **I am starting a business in Johnson City, what licenses do I need?**

This seemingly simple question has a complex answer. It depends on the type of business that is being started. Most retail, wholesale, and personal and business services will require a **Washington County and Johnson City business license**. The business license is a combination business license (\$20.00 annually) and Gross Receipts Tax. There are five categories of businesses and each category has several subcategories. Detailed information about the business license and gross receipts tax can be found in the Tennessee Department of Revenue Business Tax Guide. Source: <http://www.state.tn.us/revenue/taxguides/businessguide.pdf>

**Sales and Use Tax** is another certificate that may have to be obtained. The Tennessee Department of Revenue states: “If your business will be involved in manufacturing, distributing, selling, renting, or leasing tangible personal property, or providing taxable services, you must hold a Certificate of Registration in order to conduct business in Tennessee. This requirement applies whether your business is a sole proprietorship, partnership, LLC, corporation, or any other type organization including those that are non-profit. Retailers from other states that maintain a physical location, or nexus, in Tennessee, whether temporary or permanent, must also hold a Certificate of Registration. A business having more than one location must hold a Certificate for each business location. For example: a clothing business with locations

in two malls must hold a Certificate for each location. Perhaps the best method of applying for the Certificate of Registration is to visit one of the Department of Revenue offices listed in this publication. Trained personnel are available there to explain Tennessee’s tax system and answer any of your questions. You may also apply for the Certificate by mail to any of the offices listed. A Registration Form, RV-F1300501, and instructions for completion can be downloaded from our web site at

[www.state.tn.us/revenue](http://www.state.tn.us/revenue)

Source:

<http://www.state.tn.us/revenue/forms/general/regbusn.pdf>

Partnerships, Limited Liability Companies, and Corporations with or without employees must have a federal Employer Identification Number (EIN). The EIN is obtained by

- completing IRS form SS-4 and mailing to the appropriate IRS Processing Center (See the form’s instructions for the address), or
- electronically completing form SS-4 at <http://www.irs.gov/businesses/small/article/0,,id=98350,00.html>

Sole proprietorships with employees must have an EIN. Sole proprietorships without employees may use their social security number as their taxpayer identification number.

All business entities with employees in the State of Tennessee must have a **Tennessee Employer Identification** number in addition to the federal EIN.

<http://www.state.tn.us/labor-wfd/Employers/forms/emphand00.pdf>.

A "new" employer must complete a Report to Determine Status – Application for Employer Number. If you are liable for unemployment insurance premiums in Tennessee, you will be assigned an eight digit employer account number (i.e. 0000-000 0). Applications may be obtained online <http://tennessee.gov/labor-wfd/Employers/forms/LB-0441.pdf> by calling your local Employer Accounts Office, or by calling toll free 1-800-344-8337 and pressing 1. If you are an out-of-state employer, call 1-615-741-2486. Make sure you specify whether you are a Regular Business, a Nonprofit Organization, or a Government Employer.

[Source: [http://tennessee.gov/labor-wfd/faq\\_ui.html](http://tennessee.gov/labor-wfd/faq_ui.html)]

Tennessee employers with five (5) or more full and part-time workers (one (1) worker if the business is construction or mining) are required to carry Worker's Compensation Insurance. In Tennessee, Worker's Compensation Insurance is obtained through a private insurance carrier. Premium rates may vary between carriers, so obtain premium quotations from several insurance agents. More information can be received on-line at:

<http://www.state.tn.us/labor-wfd/wcfaq.html#cover>  
and

<http://www.state.tn.us/labor-wfd/Wcbrochu.pdf>

### **How do I protect my business name in Tennessee?**

Corporations, Limited Liability Companies, and Limited Liability Partnerships may file for the protection of an "assumed name" with the Tennessee Secretary of State. This

is usually accomplished when originally creating one of these business entities.

Tennessee has not established rules or regulations for sole proprietorships and general partnerships to use DBA (doing business as) names that are protected statewide. To gain this protection, businesses need to develop and apply for a Tennessee Trademark or Service Mark. The Tennessee Secretary of State's office provides a Filing Guide, <http://state.tn.us/sos/forms/ss-4264.pdf> that describes the process of registering the mark.

### **What are the kinds of business that I can locate on property that I recently purchased in Johnson City?**

First of all, you should never buy property until after you have checked the current zoning of the property.

After a customer and competitor analysis is performed, this question becomes a zoning issue. The City of Johnson City has numerous "zones" ranging from pure residential to mixed uses to commercial/business to industrial. Property owners should contact the [City of Johnson City Planning Department](#) to determine the current zone for the property. A quick review of the city's zoning ordinance will identify the types of businesses that are permitted in the various zones. The city's rezoning policies and procedures, as well as a rezoning application, are available on-line <http://www.johnsoncitytn.org/index.php?page=current-planning-2>. If the property needs to be rezoned you should contact the Johnson City Planning Department at 1-423-434-6071.

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

### **I am thinking about moving my business to the City of Johnson City. Whom should I contact?**

Johnson City, Tennessee is an excellent place to start, expand, or relocate a business with many resources available to assist. If you are interested in relocating an existing business or moving to Johnson City to start a business the three most frequently contacted agencies would be as follows:

- Johnson City/Jonesborough/  
Washington County Chamber of  
Commerce  
([contact information](#), [web site](#))
- Johnson City/Jonesborough/  
Washington County Economic  
Development Board, and  
([contact information](#) – [web site](#))
- Johnson City Development Authority.  
([contact information](#) – [web site](#)).

## **Government/Regulatory Steps to Opening a Business**

### **All Types of Business**

1. Determine municipal zoning, building permit, and inspection criteria from:
  - a. The City of Johnson City Building Department.
  - b. Washington County Zoning Administration Department
  - c. Town of Jonesborough Building Department

The Town of Jonesborough and the City of Johnson City have established Historic Districts. Historic Zoning Regulations may apply.

2. If a Limited Liability Company or a Corporation, register articles of organization or corporate charter with the Tennessee Secretary of State
3. Register the business with the Tennessee Department of Revenue for tax purposes
4. If a partnership, LLC, corporation, or sole proprietorship with employees; register with Internal Revenue Services for Employer Identification Number
5. Any business with employees must register with the Tennessee Department of Employer Services for a Tennessee Employer ID
6. Obtain a business license from Washington County Clerks Office \$20. If inside the town limits of Jonesborough obtain a license from Town Hall or if inside the city of Johnson City obtain a license from the Municipal Building

### **Retail**

1. Register business with the Tennessee Department of Revenue for sales and use tax registration
2. Stores selling beer for off-premise consumption must contact the Johnson City Board of Commissioners or the Jonesborough Beer Board
3. Food stores must register with the Tennessee Department of Health for annual inspections
4. Liquor stores must apply for liquor licenses with the Tennessee Alcoholic Beverage Commission

### **Restaurant**

1. Register with the state Department of Health for 2 annual inspections.  
<http://health.state.tn.us/>
2. Register the business with the Tennessee Department of Revenue for sales and use tax
3. Restaurants selling alcohol must contact the state Alcoholic Beverage Commission
4. Restaurants selling beer must contact the Johnson City Beer Board

### **Professional Services**

1. Register the business with the Tennessee Department of Revenue for sales and use tax if selling tangible personal property.
2. The following businesses must register with the state Department of Commerce
  - Accountancy
  - Alarm Systems Contractors
  - Architectural & Engineering Examiners
  - Auctioneer Commission
  - Barber Examiners
  - Racing
  - Funeral Directors, Embalmers, Burial & Cemetery Services
  - Collection Service
  - Contractors/Home Improvement
  - Cosmetology
  - Employee Leasing
  - Geology Registration
  - Land Surveyors
  - Motor Vehicle Commission
  - Pharmacy
  - Private Protection Services
  - Private Investigation & Polygraph
  - Real Estate Commission
  - Real Estate Appraisers

### **Contracting/ Construction**

1. Obtain contractor's license through the state Department of Commerce and Insurance. Below are some types of contractors requiring state licenses (visit this website for a complete list of license specialties)  
<http://tn.gov/commerce/boards/contractors/index.shtml>
  - Building (Residential, Commercial, Industrial)
  - Electrical (low voltage/computer cabling/ audio visual)
  - Mechanical
  - Plumbing
  - HVAC
  - Highway, Railroad & Airport

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

- Municipal Utility
- Environmental
- Specialty; Landscaping
- Excavation

### **Medical**

1. Register the business with the Tennessee Department of Revenue for sales and use tax if selling tangible personal property.
2. The following medical personnel must contact the state Department of Health for further licensure. (<http://health.state.tn.us/boards/boards.htm>)
  - Athletic Trainers
  - Acupuncture
  - Alcohol and Drug Abuse Counselors
  - Chiropractic Examiners
  - Clinical Perfusionists
  - Communications Disorders/Sciences
  - Dentistry
  - Dietitian and Nutritionist Examiners
  - Dispensing Opticians
  - Electrolysis Examiners
  - Emergency Medical Services
  - Hearing Instrument Specialists
  - Massage
  - Medical Doctors/ Physicians/ Surgeons
  - Medical Examiners
  - Medical Laboratory Board
  - Midwifery
  - Nursing
  - Nursing Home Administrators
  - Occupational Therapy
  - Optometry
  - Osteopathic Examination
  - Pharmacy
  - Physical Therapy
  - Physician Assistants
  - Podiatric Medical Examiners
  - Professional Counselors and Marital and Family Therapist

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

- Psychology
- Respiratory Care
- Reflexology
- Social Work
- Veterinary Medical Examiners
- X-Ray Operators

### **Entertainment/ Lodging**

1. The following businesses must contact the Athletic Commission regarding additional licensure (<http://tn.gov/commerce/athletic/index.shtml>)
  - Boxing/martial arts gyms
  - Racetrack operations
  - Swimming pool operators must contact the state Department of Health for additional permits/licenses.
2. Hotels, motels, and Bed and Breakfast Inns must register with the Tennessee Department of Health for annual inspections
3. Hotels, motels, and Bed and Breakfast Inns must apply to city, town, and county finance departments for local hotel/ motel tax

*Alphabetical listing by subject*

<b>SUBJECT</b>	<b>AGENCY</b>
<b>B2B networking</b>	<a href="#"><u>Chamber of Commerce, Johnson City/Jonesborough/Washington County Chamber of Commerce</u></a>
	<a href="#"><u>Economic Development Board, Johnson City/Jonesborough/Washington County</u></a>
	<a href="#"><u>Johnson City Development Authority</u></a>
	<a href="#"><u>Northeast Tennessee Technology Council</u></a>
<b>Business consulting</b>	<a href="#"><u>Tennessee Small Business Development Center</u></a>
<b>Business Incubator</b>	<a href="#"><u>East Tennessee State University Innovation Laboratory</u></a>
<b>Consulting</b>	<a href="#"><u>East Tennessee State University</u></a>
<b>Copyrights</b>	<a href="#"><u>Library of Congress</u></a>
<b>Employer Identification Number (Federal)</b>	<a href="#"><u>Internal Revenue Service</u></a>
<b>Employer Identification Number (State)</b>	<a href="#"><u>Labor and Workforce Development, Tennessee Department of</u></a>
<b>Financing</b>	
– General	<a href="#"><u>Tennessee Valley Authority</u></a>
	<a href="#"><u>U.S. Small Business Administration</u></a>
– Financing, downtown redevelopment	<a href="#"><u>Johnson City Development Authority</u></a>
– Financing, Energy Loan (State)	<a href="#"><u>Economic and Community Development, Tennessee Department of</u></a>
– Financing, fixed assets	<a href="#"><u>First Tennessee Development District</u></a>
	<a href="#"><u>U.S. Small Business Administration</u></a>
– Financing, State	<a href="#"><u>Economic and Community Development, Tennessee Department of</u></a>
<b>Incentives</b>	
– Federal, state, and local	<a href="#"><u>First Tennessee Development District</u></a>
– Local	<a href="#"><u>Johnson City, City of</u></a>
	<a href="#"><u>Washington County, Tennessee</u></a>
– State	<a href="#"><u>Economic and Community Development, Tennessee Department of</u></a>
<b>Incorporations</b>	<a href="#"><u>Secretary of State, Tennessee</u></a>
<b>Initial public offerings</b>	<a href="#"><u>U.S. Securities and Exchange Commission</u></a>
<b>International trade</b>	<a href="#"><u>Foreign Trade Zone #204</u></a>
	<a href="#"><u>Regional Alliance for Economic Development</u></a>

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<b>SUBJECT</b>	<b>AGENCY</b>
	<a href="#"><u>U.S. Customs Port #2027</u></a>
<b>Itinerary services</b>	<a href="#"><u>Economic and Community Development, Tennessee Department of Northeast Tennessee Valley Regional Industrial Development Assn.</u></a>
<b>Limited liability companies</b>	Secretary of State, Tennessee
<b>Location and relocation assistance</b>	<a href="#"><u>Chamber of Commerce, Johnson City/Jonesborough/Washington County Chamber of Commerce</u></a>
	<a href="#"><u>Economic Development Board, Johnson City/Jonesborough/Washington County Economic Development Board</u></a>
	<a href="#"><u>Johnson City Development Authority</u></a>
	<a href="#"><u>Northeast Tennessee Valley Regional Industrial Development Association</u></a>
	<a href="#"><u>Regional Alliance for Economic Development</u></a>
	<a href="#"><u>Tennessee Valley Authority</u></a>
<b>Management education, workshops, &amp; seminars</b>	<a href="#"><u>Tennessee Small Business Development Center</u></a>
<b>Patents</b>	<a href="#"><u>U.S. Patent and Trademark Office</u></a>
<b>Permits and Licenses –</b>	
– Accountancy	<a href="#"><u>Accountancy - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Alarm system contractors	<a href="#"><u>Alarm Systems Contractors - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Auctions	<a href="#"><u>Auctioneer Commission - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Barbers	<a href="#"><u>Barber Examiners - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Boxing & racing	<a href="#"><u>Boxing &amp; Racing - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Beer	<a href="#"><u>Johnson City, City of</u></a>
– Building	<a href="#"><u>Johnson City, City of</u></a>
– Business (City)	<a href="#"><u>Johnson City, City of</u></a>
– Business (County)	<a href="#"><u>Washington County, Tennessee</u></a>
– Child care	<a href="#"><u>Human Services, Tennessee Department of</u></a>
– Collection services	<a href="#"><u>Collection Service - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Contractors , Home improvement	<a href="#"><u>Contractors/Home Improvement - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Cosmetology	<a href="#"><u>Cosmetology - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>

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<b>SUBJECT</b>	<b>AGENCY</b>
– Dry cleaning	<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>
– Employee leasing	<a href="#"><u>Employee Leasing - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Environmental	<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>
– Examiners, Agricultural & engineering	<a href="#"><u>Architectural &amp; Engineering Examiners -Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Food service (Health inspections)	<a href="#"><u>Washington County Health Department</u></a>
– Funeral directors	<a href="#"><u>Funeral Directors, Embalmers, Burial &amp; Cemetery Services - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Geology	<a href="#"><u>Geology Registration - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Liquor by the drink	<a href="#"><u>Alcoholic Beverage Commission, Tennessee</u></a>
– Liquor sales, wholesale and retail	<a href="#"><u>Alcoholic Beverage Commission, Tennessee</u></a>
– Motor vehicle commission	<a href="#"><u>Motor Vehicle Commission - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Pharmacy	<a href="#"><u>Pharmacy - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Private investigation & polygraph examination	<a href="#"><u>Private Investigation &amp; Polygraph - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Private protective services	<a href="#"><u>Private Protective Services - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Real estate	<a href="#"><u>Real Estate Commission - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Real estate appraisal	<a href="#"><u>Real Estate Appraisers - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Surveying, Land	<a href="#"><u>Land Surveyors - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>
– Underground storage tanks	<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>
– Used motor oil	<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>
– Used tires	<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>
<b>Professions and businesses – state regulated</b>	<a href="#"><u>Commerce and Insurance, Tennessee Department of</u></a>
<b>Publications</b>	<a href="#"><u>Secretary of State, Tennessee</u></a>
	<a href="#"><u>U.S. Small Business Administration</u></a>
<b>Research</b>	<a href="#"><u>East Tennessee State University</u></a>

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<b>SUBJECT</b>	<b>AGENCY</b>
<b>Research, contract</b>	<a href="#">Bureau of Business and Economic Research</a>
<b>Research, statistics, and data</b>	<a href="#">Bureau of Business and Economic Research</a>
	<a href="#">Economic and Community Development, Tennessee Department of</a>
	<a href="#">First Tennessee Development District</a>
	<a href="#">Northeast Tennessee Technology Council</a>
	<a href="#">Tennessee Small Business Development Center</a>
	<a href="#">U.S. Department of Commerce--Bureau of the Census</a>
	<a href="#">U.S. Small Business Administration</a>
<b>Securities registration</b>	<a href="#">U.S. Securities and Exchange Commission</a>
<b>Site plans</b>	<a href="#">Johnson City, City of</a>
<b>Site selection</b>	<a href="#">Economic and Community Development, Tennessee Department of</a>
	<a href="#">Economic Development Board, Johnson City/Jonesborough/Washington County</a>
	<a href="#">Northeast Tennessee Valley Regional Industrial Development Association</a>
<b>State unemployment insurance</b>	<a href="#">Labor and Workforce Development, Tennessee Department of</a>
<b>Student interns</b>	<a href="#">East Tennessee State University</a>
	<a href="#">Northeast State Technical Community College</a>
	<a href="#">Milligan College</a>
<b>Taxes –</b>	
– Alcoholic beverage	<a href="#">Revenue, Tennessee Department of</a>
– Franchise and excise (State)	<a href="#">Revenue, Tennessee Department of</a>
– Gross receipts	<a href="#">Revenue, Tennessee Department of</a>
– Petroleum	<a href="#">Revenue, Tennessee Department of</a>
– Privilege (professional)	<a href="#">Revenue, Tennessee Department of</a>
– Severance	<a href="#">Revenue, Tennessee Department of</a>
– Solid waste	<a href="#">Revenue, Tennessee Department of</a>
– State sales tax registration	<a href="#">Revenue, Tennessee Department of</a>
– Tobacco	<a href="#">Revenue, Tennessee Department of</a>
<b>Technology issues</b>	<a href="#">Northeast Tennessee Technology Council</a>
<b>Trademark registration (federal)</b>	<a href="#">U.S. Patent and Trademark Office</a>
<b>Trademark registration (state)</b>	<a href="#">Secretary of State, Tennessee</a>
<b>Worker’s Compensation Insurance</b>	<a href="#">Labor and Workforce Development, Tennessee Department of</a>
<b>Workforce development</b>	<a href="#">Alliance for Business and Training (AB&amp;T)</a>

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SUBJECT	AGENCY
<b>and education</b>	<a href="#"><u>East Tennessee State University</u></a>
	<a href="#"><u>Labor and Workforce Development, Tennessee Department of</u></a>
	<a href="#"><u>Northeast State Technical Community College</u></a>
<b>Zoning/rezoning</b>	<a href="#"><u>Johnson City, City of</u></a>
	<a href="#"><u>Washington County, Tennessee</u></a>

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*Alphabetical listing by agency*

<b>Agency</b>	<b>Subject</b>
<a href="#"><u>Accountancy - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Alarm Systems Contractors - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Alcoholic Beverage Commission, Tennessee</u></a>	Permits and licenses, wholesale and retail liquor sales
	Permits and licenses. liquor by the drink
<a href="#"><u>Alliance for Business and Training (AB&amp;T)</u></a>	Workforce development and education
<a href="#"><u>Architectural &amp; Engineering Examiners - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Auctioneer Commission - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Barber Examiners - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Racing - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Bureau of Business and Economic Research</u></a>	Research, contract
	Research, statistics, and data
<a href="#"><u>Chamber of Commerce, Johnson City/Jonesborough/Washington County Chamber of Commerce</u></a>	B2B networking
	Location and relocation assistance
<a href="#"><u>Collection Service - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Commerce and Insurance, Tennessee Department of</u></a>	Professions and businesses, state regulated
<a href="#"><u>Contractors/Home Improvement - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Cosmetology - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>East Tennessee State University</u></a>	Consulting
	Research
	Student interns
	Workforce development and education

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<b>Agency</b>	<b>Subject</b>
<a href="#"><u>East Tennessee State University Innovation Laboratory</u></a>	Business Incubator
<a href="#"><u>Economic and Community Development, Tennessee Department of</u></a>	Financing, energy loan (State)
	Financing, state
	Incentives, state
	Itinerary services
	Research, statistics, and data
	Site selection
<a href="#"><u>Economic Development Board, Johnson City/Jonesborough/Washington County</u></a>	B2B networking
	Site selection
<a href="#"><u>Employee Leasing - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Environment and Conservation, Tennessee Department of</u></a>	Permits and licenses, dry cleaners
	Permits and licenses, environmental
	Permits and licenses, underground storage tanks
	Permits and licenses, used tires
	Permits and licenses. used motor oil
<a href="#"><u>First Tennessee Development District</u></a>	Financing, fixed asset
	Incentives – federal, state, and local
	Research, statistics, and data
<a href="#"><u>Foreign Trade Zone #204</u></a>	International trade
<a href="#"><u>Funeral Directors, Embalmers, Burial &amp; Cemetery Services - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Geology Registration - Regulatory Boards: Commerce and Insurance, Tennessee Dept of</u></a>	Permits and licenses, specialty
<a href="#"><u>Human Services, Tennessee Department of</u></a>	Permits and licenses, Child care
<a href="#"><u>Internal Revenue Service</u></a>	Employer Identification Number (Federal)
<a href="#"><u>Johnson City Development Authority</u></a>	B2B networking
	Financing, downtown redevelopment
	Location and relocation assistance
<a href="#"><u>Johnson City, City of</u></a>	Permits and licenses, beer
	Permits and licenses, building
	Permits and licenses, business - City
	Site plans
	Zoning/rezoning

BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

<b>Agency</b>	<b>Subject</b>
	Incentives, local
<a href="#"><u>Labor and Workforce Development, Tennessee Department of Labor</u></a>	Employer Identification Number (State)
	State unemployment insurance
	Worker's Compensation Insurance
	Workforce development and education
<a href="#"><u>Land Surveyors - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Library of Congress</u></a>	Copyrights
<a href="#"><u>Milligan College</u></a>	Student interns
<a href="#"><u>Motor Vehicle Commission - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Northeast State Technical Community College</u></a>	Student interns
	Workforce development and education
<a href="#"><u>Northeast Tennessee Technology Council</u></a>	B2B networking
	Research, statistics, and data
	Technology issues
<a href="#"><u>Northeast Tennessee Valley Regional Industrial Development Association</u></a>	Itinerary services
	Site selection
<a href="#"><u>Pharmacy - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Private Investigation &amp; Polygraph - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Private Protective Services - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Real Estate Appraisers - Regulatory Boards: Commerce and Insurance, Tennessee Department of</u></a>	Permits and licenses, specialty
<a href="#"><u>Real Estate Commission - Regulatory Boards: Commerce and Insurance, Tennessee Dept of</u></a>	Permits and licenses, specialty
<a href="#"><u>Regional Alliance for Economic Development</u></a>	International trade
	Location and relocation assistance
<a href="#"><u>Revenue, Tennessee Department of</u></a>	Taxes, alcoholic beverage
	Taxes, franchise and excise (State)
	Taxes, gross receipts
	Taxes, petroleum
	Taxes, privilege (professional)

BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

<b>Agency</b>	<b>Subject</b>
	Taxes, severance
<a href="#">Revenue, Tennessee Department of</a> (continued)	Taxes, solid waste
	Taxes, state sales tax registration
	Taxes, tobacco
<a href="#">Secretary of State, Tennessee</a>	Incorporations
	Limited liability companies
	Publications
	Trademark registration (state)
<a href="#">Tennessee Small Business Development Center</a>	Business consulting
	Management education, workshops, and seminars
	Research, statistics, and data
<a href="#">Tennessee Valley Authority</a>	Financing
	Location and relocation assistance
<a href="#">U.S. Customs Port #2027</a>	International trade
<a href="#">U.S. Department of Commerce--Bureau of the Census</a>	Research, statistics, and data
<a href="#">U.S. Patent and Trademark Office</a>	Patents
	Trademark registration (federal)
<a href="#">U.S. Securities and Exchange Commission</a>	Initial public offerings
	Securities registration
<a href="#">U.S. Small Business Administration</a>	Financing
	Financing, fixed assets
	Publications
	Research, statistics, and data
<a href="#">Washington County Health Department</a>	Permits and licenses, food service (health inspections)
<a href="#">Washington County, Tennessee</a>	Incentives, local
	Permits and licenses, business - County
	Zoning/rezoning

### *Information Sources and Points of Contact*

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#### **Alcoholic Beverage Commission (State)**

<http://www.tennessee.gov/abc>

The TABC is responsible for the enforcement and regulation of all phases of the alcoholic beverage industry in the State of Tennessee. The TABC was created by the state legislature in 1963 to ensure the safety of the citizens of the State of Tennessee as that relates to the responsible sale and service of alcoholic beverages while maintaining balanced competition among licensees. In addition to the enforcement of all laws related to the liquor industry, the TABC has the authority to police the illegal manufacture, delivery, sale, and possession of marijuana and also, when requested, assists other local and state law enforcement agencies with investigations.

207 N. Boone Street  
Johnson City, TN 37604  
423-434-6451

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#### **Alliance for Business and Training, Inc.**

<http://www.ab-t.org>

The Alliance for Business and Training (**AB&T**) is a not-for-profit, community-based corporation that provides exemplary employment and training services that meet the needs of today's constantly advancing workplace. Established in 1984, AB&T serves to build public/private collaborations designed to ensure achievement of economic development, skills training, and labor market enhancements. A recipient of the prestigious Tennessee Center for Performance Excellence Award, AB&T has provided innovative workforce solutions for over two decades.

386 Hwy 91  
PO Box 249  
Elizabethton, TN 37644  
Phone: 423-547-7500  
FAX: 423-547-7522  
TDD: 423-547-7511

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#### **Bureau of Business and Economic Research**

<http://www.etsu.edu/cbat/bureau/>

Provides local, regional, state, and national data and conducts research on a contract basis.

College of Business & Technology  
East Tennessee State University

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Box 70700  
Johnson City, TN 37614  
Phone: 423-439-5677  
Fax: 423-439-8381

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### **Chamber of Commerce - Johnson City/Jonesborough/Washington County**

<http://www.johnsoncitytnchamber.com>

The Chamber partners with local governments and other organizations involved in pursuing improvements in the overall quality of life for the city, county, and region – particularly in the areas of transportation, education, healthcare, tourism, economic development, community development, and workforce development.

603 East Market Street  
P.O. Box 180  
Johnson City, TN, 37605  
423-461-8000  
800-852-3392

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### **Commerce and Insurance, Department of**

<http://www.state.tn.us/commerce/>

Protects the interests of consumers while providing fair, efficient oversight and a level field of competition for industries and professionals doing business in Tennessee. Divisions of Consumer Affairs, Fire Prevention, Insurance, Securities, Regulatory Boards.

#### **Regulatory Boards:**

<http://www.state.tn.us/commerce/boards/index.html>

These professions and businesses have additional licensing requirements.

- Accountancy
- Alarm Systems Contractors
- Architectural & Engineering Examiners
- Auctioneer Commission
- Barber Examiners
- Racing
- Funeral Directors, Embalmers, Burial & Cemetery Services
- Collection Service
- Contractors/Home Improvement
- Cosmetology
- Employee Leasing
- Geology Registration
- Land Surveyors
- Motor Vehicle Commission

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

- Pharmacy
- Private Protective Services
- Private Investigation & Polygraph
- Real Estate Commission
- Real Estate Appraisers

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### **East Tennessee State University**

<http://www.etsu.edu>

#### **College of Business & Technology**

<http://www.etsu.edu/cbat/>

Office of the Dean  
210 Sam Wilson Hall  
Box 70699  
East Tennessee State University  
Johnson City, TN 37614  
Phone: 423-439-5489  
Fax: 423-439-5274

#### **Employment services to employers and locating student interns.**

<http://www.etsu.edu/careers/>

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### **Economic and Community Development, Department of**

<http://www.state.tn.us/ecd/>

Encourages economic growth, assists Tennessee communities in preparing, and competing for economic development and job creation opportunities, offers support services for entrepreneurs, existing industries, and new firms, while marketing the state and recruiting new industries domestically and internationally.

#### **Small Business Guide:**

[http://www.state.tn.us/ecd/res\\_guide.htm](http://www.state.tn.us/ecd/res_guide.htm)

#### **Business Development**

312 Eighth Avenue North, Eleventh Floor  
Nashville, TN 37243  
Phone: 615-741-3282  
Fax: 615-741-5829

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### **Economic Development Board, Johnson City/Jonesborough/Washington County**

<http://www.jcedb.org/>

The Economic Development Board is the lead agency in developing current and future economic opportunities. The Board provides demographic information, business

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

assistance, business retention programs, site selection information, and other services for new and existing businesses.

603 East Market Street, Suite 200  
Johnson City, TN 37601  
423-975-2380

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### **Environment and Conservation, Department of**

<http://www.state.tn.us/environment/>

Protects the quality of Tennessee's air, land and water, and preserves, conserves, and promotes Tennessee's natural and cultural resources.

Contact for environmental permits such as used motor oil, used tires, dry cleaning chemicals, and underground storage tanks (*this is not an all-inclusive list*).

Johnson City EAC  
2305 Silverdale Road  
Johnson City, TN 37601-2162  
Phone: 423-854-5400  
FAX: 423-854-5401

<http://www.tennessee.gov/environment/efo/johnsoncity.shtml>

Permitting of dry cleaners:

<http://www.state.tn.us/environment/permits/dcerp.php>

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### **First Tennessee Development District**

<http://www.ftdd.org/>

The FTDD is a comprehensive, regional planning agency. Through their division of Community and Economic Development business owners and managers can access local, regional, and state economic data. Through an affiliate organization, Northeast Tennessee Economic Development Corporation, business owners can access expansion capital for long-term fixed asset acquisition.

3211 N. Roan Street  
Johnson City, TN 37601  
Phone: 423-928-0224  
Fax: 423-928-5209

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### **Foreign Trade Zone #204**

<http://www.triflight.com/?id=73>

FTZ No. 204 allows importers to reduce, defer or eliminate their payments of U.S. Customs duties. FTZ users also reduce expenses on customs broker fees, merchandise processing fees and customs duties on products that are destroyed or scrapped. In

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addition, FTZ users benefit by skipping the customs entry process at overcrowded seaports and airports by shipping directly into their manufacturing or distribution facility. This allows importers to streamline their supply chain and better manage inventories.

423-325-6090

Physical Address:

Tri-Cities Air Cargo Logistics Center  
100 Cargo Center Drive, Suite CC-102  
Blountville, TN 37617

Mailing Address:

P.O. Box 1055  
Blountville, TN 37617

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### **Health Department, Washington County**

#### **Restaurant - Health Inspections**

<http://health.state.tn.us/geh/index.htm>

The Tennessee Division of General Environmental Health is responsible for the inspection of food service establishments. Environmental specialists work directly with food service operators to achieve safe and sanitary food handling practices through inspections, training, and enforcement of the food service rules and regulations. Retail food operations such as convenience and grocery stores are regulated by the Department of Agriculture. Employee level training is available free of charge in each county health department every month. Contact your local health department for a schedule of training classes. Manager level ServSafe training is also available regionally.

415 State of Franklin  
Johnson City, TN 37604  
423-928-7125

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### **Human Services, Department of**

#### **Child Care Center Licensing**

[http://www.tennessee.gov/humanserv/adfam/cc\\_main.html](http://www.tennessee.gov/humanserv/adfam/cc_main.html)

District 1 Office: Johnson City  
213 West Maple St.  
P.O. Box 2120  
Johnson City, TN 37605-2120  
Phone: 423-434-6915  
Fax: 423-434-6962

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### **Innovation Laboratory, East Tennessee State University**

<http://www.etsuilab.org/>

The ETSU Innovation Lab is a full service incubator designed to support entrepreneurs and investors to affect the successful establishment of technology-based start-up and

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

spin-off businesses in order to achieve technology transfer, create jobs, and enhance economic development within the region.

2109 W. Market Street  
Johnson City, TN 37604  
Phone: 423-439-8500

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### Internal Revenue Service

<http://www.irs.gov>

#### Employer Identification Number (EIN)

Obtain your Federal EIN before applying for your State EIN.

- **APPLY BY EIN Toll-Free Telephone Service:** Taxpayers can obtain an EIN immediately by calling the Business & Specialty Tax Line (800-829-4933). The hours of operation are 7:00 a.m. - 10:00 p.m. local time, Monday through Friday. An assistor takes the information, assigns the EIN, and provides the number to an authorized individual over the telephone.
- **APPLY BY FAX:** Taxpayers can FAX the completed Form SS-4 application to their state FAX number (see Where to File - Business Forms and Filing Addresses), after ensuring that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type. If the taxpayer's fax number is provided, a fax will be sent back with the EIN within four (4) business days.
- **APPLY BY MAIL:** The processing timeframe for an EIN application received by mail is four weeks. Ensure that the Form SS-4 contains all of the required information. If it is determined that the entity needs a new EIN, one will be assigned using the appropriate procedures for the entity type and mailed to the taxpayer.
- **APPLY BY EIN ONLINE:** This Internet EIN (I-EIN) application is another avenue for customers to apply for and obtain an employer identification number. Once all the necessary fields are completed on the online form, preliminary validation is performed and the taxpayer will be alerted to information IRS needs that may not have been included. An EIN will be issued after the successful submission of the completed Form SS-4 online. Please note that not all business entity types may use this method.

Johnson City  
2513 Wesley St.  
Johnson City, TN 37601  
Monday-Friday - 8:30 a.m. to 4:30 p.m.  
423-282-5024

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### Johnson City Development Authority

<http://www.jcdevelopment.org/>

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

The mission of the JCDA is to promote and assist the development and redevelopment of Johnson City and its downtown. This is accomplished by seeking input about development issues from throughout the community; identifying actions to meet those needs, and participating where necessary, in the implementation of these actions.

### **Downtown Johnson City Redevelopment Loan Program**

<http://www.jcdevelopment.org/index.php?id=64>

In December 2005, the Downtown Johnson City Redevelopment Loan Program was introduced as a financial opportunity for small business owners, property owners, or investors to purchase or renovate a downtown property or to purchase fixed equipment for the direct purpose of business creation, expansion, or retention.

### **Tax Increment Financing**

Tax Increment Financing takes the incremental portion of natural increases in property taxes that occur as property values improve and places that increment in a special fund that will be used for public projects in the Downtown Johnson City Redevelopment District.

Johnson City Development Authority  
300 E. Main St., Suite 103  
PO Box 419  
Johnson City, TN 37601  
Phone: 423-928-2988  
Fax: 423-928-2425

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### **Johnson City, City of**

<http://www.johnsoncitytn.org/>

Municipal and Safety Building  
601 East Main Street  
P.O. Box 2150  
Johnson City, TN 37605-2150  
423-434-6000

### **City Business License**

Each county and most municipalities require a Business License for those businesses with revenue exceeding \$3,000 per year. The cost is \$15 plus a \$5 filing fee.

<http://www.state.tn.us/revenue/taxguides/bustaxguide.pdf>

Finance Department  
Municipal and Safety Building  
601 East Main Street

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Johnson City, TN 37601

Phone: 423-434-6042

Fax: 423-434-6087

### **Other licenses and permits may be needed based upon the type of business being started.**

City and County zoning and sign ordinances, including site plans, building permits, and certificate of occupancy requirements.

City Planning Department – 423-434-6071.

### **Beer Permit (on and off premises)**

City of Johnson City

423-434-6000

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### **Labor and Workforce Development, Department of**

<http://www.state.tn.us/labor-wfd/>

Connects people to jobs and job-related assistance, offers education, safety and training programs, supplies labor market information, and ensures healthy and safe work places. Administers Unemployment Insurance and Workers' Compensation.

### **Employer Identification Number (EIN) - State**

Form LB-0441

<http://tennessee.gov/labor-wfd/Employers/forms/LB-0441.pdf>

Johnson City Employer Accounts Office

206 High Point Drive

P.O. Box 90

Johnson City, Tennessee 37605-0090

Phone: 423-952-2261

Fax: 423-952-6057

Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi and Washington

### **Workers' Compensation Insurance**

Monitored and audited by L&WD but the insurance is purchased from a private sector insurance carrier. Each employee occupation has a separate premium rate. Office occupations are lowest; construction occupations are the highest. Workers' Compensation Insurance is required when a business has five (5) employees (full or part-time).

Construction firms are required to carry Workers' Compensation Insurance when they have one (1) employee.

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### **Library of Congress**

#### **Copyrights**

<http://www.copyright.gov/>

The U.S. Copyright Office's mission is: "To promote creativity by administering and sustaining an effective national copyright system." The Copyright Office is proud to

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

be part of a long tradition of promoting progress of the arts and protection for the works of authors. They are also excited about the reengineering of their operations. Their goal is to make major improvements in public services and a key part of this initiative is providing the opportunity to register your works online via the Library of Congress website.

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### **Milligan College**

<http://www.milligan.edu/>

As a Christian liberal arts college, Milligan College seeks to honor God by educating men and women to be servant-leaders.

P.O. Box 500  
Milligan College  
Elizabethton, TN 37682  
423-461-8700

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### **Northeast State Technical Community College**

<http://www.northeaststate.edu/>

#### **Institute for Business and Industry Services**

The Institute for Business and Industry Services supports economic development through workforce development training and services. Phone: 423-354-2570 or 800-836-7822

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### **Northeast Tennessee Technology Council**

<http://www.netntech.org/>

The Northeast Tennessee Technology Council is a non-profit organization whose purpose is to educate, engage, and support a region of technology-based businesses and entrepreneurs that will enhance the region's economy and technological infrastructure. The mission of the Northeast Tennessee Technology Council is to promote the use of technology and innovation to advance regional economic development.

10415 Wallace Alley Street  
Kingsport, TN 37663  
P.O. Box 1045  
Blountville, TN 37617  
Office number: 423-279-9000  
Fax number: 423-279-9066

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### **Northeast Tennessee Valley Regional Industrial Development Association**

<http://www.netvaly.org/>

The Northeast Tennessee Valley Regional Industrial Development Association (NETVRIDA) is an association of power distributors and economic development

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

associations representing a multi-county region in the Northeast Tennessee Valley of the southeastern United States. Their mission is to:

- Make your industrial site search easier and faster.
- Help you avoid costly mistakes.
- Save you money.
- Increase your profit margin.

P.O. Box 1022

Tri-Cities Regional Airport Blountville, Tennessee 37617

Phone 423-279-3240

Fax 423-323-4016

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### **Regional Alliance for Economic Development, The**

<http://www.alliancetnva.com/index.php>

The Regional Alliance for Economic Development's mission is to plan, develop and implement an aggressive and focused global marketing strategy, leverage regional recruiting efforts, support local economic development organizations, facilitate the creation of high quality jobs, attract new capital investment, improve per-capita income and to promote, identify and position the Region to successfully compete in the global marketplace.

P.O. Box 1119

Blountville, TN 37617

E-mail: [info@alliancetnva.com](mailto:info@alliancetnva.com)

Phone: 423-323-8102

Fax: 423-323-8115

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### **Revenue, Department of**

<http://www.tennessee.gov/revenue/business/instructions.htm>

Johnson City Regional Office

206 High Point Drive

Johnson City, TN 37601

423-854-5321

### **Sales Tax Registration**

The registration application, **form RV-F1300501**, is to be used to apply for tax registration and make you aware of the major business taxes administered by the Tennessee Department of Revenue.

### **Tennessee Franchise and Excise Tax**

<http://www.state.tn.us/revenue/tntaxes/fae.htm>

All Tennessee business entities, except sole proprietors and general partnerships are subject to Tennessee F&E Tax. Information and registration forms can be

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

found at the Tennessee Department of Revenue web site or the local Department of Revenue Office.

### **Other State Taxes**

<http://www.state.tn.us/revenue/forms/general/regbusn.pdf>

This link provides a brief description of major license and tax requirements for Tennessee businesses

These taxes include:

- (1) Alcoholic Beverage Taxes,
- (2) Franchise and Excise Tax,
- (3) Gross Receipts Taxes,
- (4) Petroleum Taxes,
- (5) Privilege Taxes,
- (6) Sales and Use Tax,
- (7) Severance Taxes,
- (8) Solid Waste Taxes, and
- (9) Tobacco Taxes.

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### **Secretary of State, Tennessee**

<http://www.state.tn.us/sos/>

This office is also required to keep other records as set out by statute. The activities include the receipt and recording of all corporate charters and annual reports, receipt of all trademarks, the execution of notary commissions and the receipt of all state administrative rules and regulations.

Tennessee Secretary of State  
312 Eighth Avenue North  
6th Floor, William R. Snodgrass Tower  
Nashville, TN 37243

### **Forms and Filing Guides**

Corporations, limited liability companies, limited partnerships, and limited liability partnerships forms are available at:

[http://tennessee.gov/sos/bus\\_svc/corp\\_guides.htm](http://tennessee.gov/sos/bus_svc/corp_guides.htm)

### **Forming a new Tennessee Corporation or Limited Liability Company**

Corporations or LLC organized in states other than Tennessee must register with the Secretary of State as a Foreign Corporation.

Corporations wishing to receive the “S” designation must file IRS form 2553 with the Internal Revenue Service. This is a federal tax designation, not a state designation.

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Using qualified, professional legal, tax, and accounting services is highly recommended when selecting the form of business ownership.

### **Trademarks**

Registers and maintains records about trademarks and service marks under the Tennessee Model Trademark Act. You can contact trademarks at 615-741-0531.  
[http://www.state.tn.us/sos/bus\\_svc/trademarks.htm](http://www.state.tn.us/sos/bus_svc/trademarks.htm)

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### **Tennessee Small Business Development Center**

<http://www.tsbdc.org>

The Tennessee Small Business Development Center (TSBDC) offers free assistance to help business owners grow and develop successful, thriving businesses. They have 12 full service centers and 2 satellite offices across the state of Tennessee, along with several smaller affiliate offices, ready to serve the small business community. They also maintain an International Trade Center and a Technology and Energy Services Center for those in need of specialized help.

The Tennessee Small Business Development Center will assist you in securing these licenses and permit at the appropriate time.

#### Start-Up Requirements:

**Location:** Address, Zoning Approval, Proposed Lease or Proposed Sales Contract, Construction Permits, Inspection Approvals

**Licenses and Registrations:** City Business License, County Business License, Taxpayer Identification Number (SS-4), Sales Tax Registration, Special Permits

**Other Considerations:** Commercial Checking Account, Insurance (general coverage, workman's compensation, special coverage), Attorney, Accountant

College of Business & Technology  
Innovation Laboratory  
2109 W. Market Street, Suite 115  
Johnson City, TN 37604  
Phone: 423-439-8505  
Fax: 423-439-8506  
<http://www.tsbdc.org>

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### **Tennessee Valley Authority**

<http://www.tvaed.com/index.htm>

#### **Business Resources**

TVA supports small, disadvantaged, minority, and woman-owned firms and targeted commercial-sector businesses through strategic partnerships, outreach activities, networks, electronic tools, and business assistance. The goal of these initiatives is to ensure the growth and success of the Valley's business community.

**Industry Resources**

TVA provides support, technology, expertise, and financial resources to existing businesses and industries in the Valley to help them grow and be more efficient and profitable. These resources include technical assistance, low-interest loans, and other tools needed by businesses for successful operation.

**Community Resources**

Competitive communities, prosperous existing businesses, and preparation for new growth are vital elements of a strong and healthy Tennessee Valley economy. Resources are available from TVA to enable communities to become better positioned for new business and industrial development.

Tri-Cities Area  
106 Tri-Cities Business Park Drive  
Gray, TN 37615  
Phone: 423-467-3857  
Fax: 423-467-3859

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**U.S. Customs Port #2027**

<http://triflight.com/index.php?id=87>

U.S. Customs Port 2027 at Tri-Cities is a federally staffed, full-service customs station. The Tri-Cities Port of Entry allows a company to bring imported goods directly to the Tri-Cities rather than clearing products through a larger, busier port. This helps customers get their merchandise more quickly and control transportation costs. For more information on customs, access the United States Customs Services.

Phone: 423-325-6498

Physical Address:

U.S. Customs Service  
Tri-Cities Air Cargo Logistics Center  
100 Cargo Center Drive, CC-104  
Blountville, TN 37617

Mailing Address:

P.O. Box 1058  
Blountville, TN 37617

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**U.S. Department of Commerce  
Bureau of the Census**

<http://www.census.gov/>

The Census Bureau serves as the leading source of quality data about the nation's people and economy.

**U.S. Patent and Trademark Office**  
**Patents and Trademarks**

<http://www.uspto.gov/>

The USPTO mission is to ensure that the intellectual property system contributes to a strong global economy, encourages investment in innovation, and fosters entrepreneurial spirit. The USPTO promotes industrial and technological progress in the United States and strengthens the national economy by:

- Administering the laws relating to patents and trademarks.
- Advising the Secretary of Commerce, the President of the United States, and the administration on patent, trademark, and copyright protection.
- Advising the Secretary of Commerce, the President of the United States, and the Administration on the trade-related aspects of intellectual property.

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**Securities and Exchange Commission**

<http://www.sec.gov/>

The mission of the U.S. Securities and Exchange Commission is to protect investors, maintain fair, orderly, and efficient markets, and facilitate capital formation.

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**U.S. Small Business Administration**

<http://www.sba.gov/>

The U.S. Small Business Administration (SBA) was created in 1953 as an independent agency of the federal government to aid, counsel, assist, and protect the interests of small business concerns, to preserve free competitive enterprise and to maintain and strengthen the overall economy of our nation. We recognize that small business is critical to our economic recovery and strength, to building America's future, and to helping the United States compete in today's global marketplace. Although SBA has grown in the years since it was established in 1953, the bottom line mission remains the same. The 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 throughout the United States, Puerto Rico, the U. S. Virgin Islands, and Guam.

**Loan Programs**

<http://sba.gov/services/financialassistance/sbaloantopics/snapshot/index.html>

**Tennessee District Office**

<http://www.sba.gov/tn/>

50 Vantage Way, Suite 201

Nashville, TN 37228

Phone: 615-736-5881

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Fax: 615-736-7232

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### **Washington County, Tennessee**

<http://www.washingtoncountyttn.com>

One of the fastest growing regions in America, Washington County continues to offer an attractive climate to both tourism and industry.

### **County Business License**

<http://www.state.tn.us/revenue/taxguides/bustaxguide.pdf>

Each county and most municipalities require a Business License for those businesses with revenue exceeding \$3,000 per year.

County Courthouse  
108 W. Jackson Blvd.  
Jonesborough, TN 37659  
Phone: 423-753-1613

**County Zoning Office – 423-753-1753**

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## General Business Information and Start-up Contacts

### Licenses and Permits:

#### Employer Identification Number (EIN)

Federal and State (get Federal EIN first)

#### Internal Revenue Service

Form SS-4

208 Sunset Drive, Suite 201

Johnson City, TN 37604

<http://www.irs.gov/formspubs/index.html>

#### Tennessee Department of Labor and Workforce Development

Form LB-0441

Johnson City Employer Accounts Office

206 High Point Drive

P.O. Box 90

Johnson City, Tennessee 37605-0090

Phone: 423-952-2261

Fax: 423-952-6057

Carter, Greene, Hancock, Hawkins, Johnson, Sullivan, Unicoi and Washington

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#### Tennessee Secretary of State

**Forms and Filing Guides** for corporations, limited liability companies, limited partnerships, and limited liability partnerships are available at:

[http://state.tn.us/sos/bus\\_svc/corp\\_guides.htm](http://state.tn.us/sos/bus_svc/corp_guides.htm)

#### Forming a new Tennessee Corporation or Limited Liability Company

Corporations or LLC organized in states other than Tennessee must register with the Secretary of State as a Foreign Corporation.

Corporations wishing to receive the “S” designation must file IRS form 2553 with the Internal Revenue Service. This is a federal tax designation, not a state designation.

Using qualified, professional legal, tax, and accounting services is highly recommended when selecting the form of business ownership.

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#### Sales Tax Registration

The registration application, **form RV-F1300501**, is to be used to apply for tax registration and make you aware of the major business taxes administered by the Tennessee Department of Revenue.

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

### **Tennessee Department of Revenue**

206 High Point Drive  
Johnson City, TN 37601  
423-854-5321

This link provides a brief description of major license and tax requirements for Tennessee businesses <http://www.state.tn.us/revenue/forms/general/regbusn.pdf>

These taxes include:

- (1) Alcoholic Beverage Taxes,
- (2) Franchise and Excise Tax,
- (3) Gross Receipts Taxes,
- (4) Petroleum Taxes,
- (5) Privilege Taxes,
- (6) Sales and Use Tax,
- (7) Severance Taxes,
- (8) Solid Waste Taxes, and
- (9) Tobacco Taxes.

### **Tennessee Franchise and Excise Tax**

All Tennessee business entities, except sole proprietors and general partnerships are subject to Tennessee F&E Tax. Information and registration forms can be found at the Tennessee Department of Revenue web site or the local Department of Revenue Office.

<http://www.state.tn.us/revenue/tntaxes/fae.htm>

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### **Business License and Gross Receipts Tax**

Each county and most municipalities require a Business License for those businesses with revenue exceeding \$3,000 per year.

<http://www.tennessee.gov/revenue/forms/gross/index.htm>

### **County Business License**

**Washington County:** \$15 + \$5 filing fee

Washington County Clerk  
County Courthouse  
103 W. Main Street  
Jonesborough, TN 37659  
Phone: 423-753-1621

Downtown Centre  
101 E. Market Street  
Johnson City, TN 37601  
Phone: 423-461-1450

### **City Business License**

**City of Johnson City:** \$15 + \$5 filing fee

Finance Department

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Municipal and Safety Building  
601 East Main Street  
Johnson City, TN 37601  
Phone: 423-434-6067  
Fax: 423-434-6087

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### **Other licenses and permits may be needed based upon the type of business being started.**

City and County **zoning and sign ordinances**, including site plans, building permits, and **certificate of occupancy requirements**.

**City Planning Department** – 423-434-6071

**County Zoning Office** – 423-753-1753

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### **Restaurant - Health Inspections**

#### **East Tennessee Regional Health Office**

1233 Southwest Avenue Extension  
Johnson City, TN 37604  
423-929-5925 or

#### **Health Department**

415 State of Franklin  
Johnson City, TN 37604  
423-928-7125

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### **Wholesale and retail sales of liquor;**

#### **Liquor by the drink**

##### **Alcoholic Beverage Commission (State)**

207 N. Boone Street  
Johnson City, TN 37604  
423-434-6451

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### **Beer Permit (on and off premises)**

City of Johnson City  
423-434-6000

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### **Child Care Center Licensing**

#### **Tennessee Department of Human Services**

Child Care Licensing Division  
907 Buffalo Street  
Johnson City, TN 37604  
Phone: 423-434-6915

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## Information Sources and Points of Contact

Categorized by Federal, State, Regional, and Local entities

### *Federal*

#### **U.S. Small Business Administration**

<http://www.sba.gov/>

Tennessee District Office

<http://www.sba.gov/tn/>

50 Vantage Way, Suite 201

Nashville, TN 37228

Phone: 615-736-5881

Fax: 615-736-7232

TTY/TDD Number: 615-736-2499

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#### **U.S. Department of Commerce**

**Bureau of the Census**

<http://www.census.gov/>

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#### **Patents and Trademarks**

**U.S. Patent and Trademark Office**

<http://www.uspto.gov/>

**Tennessee Secretary of State -- Trademark Registration**

[http://www.state.tn.us/sos/bus\\_svc/trademarks.htm](http://www.state.tn.us/sos/bus_svc/trademarks.htm)

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#### **Copyrights**

**Library of Congress**

<http://www.copyright.gov/>

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#### **Securities and Exchange Commission**

<http://www.sec.gov/>

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### *State*

#### **Department of Commerce and Insurance**

Protects the interests of consumers while providing fair, efficient oversight and a level field of competition for industries and professionals doing business in Tennessee. Divisions of Consumer Affairs, Fire Prevention, Insurance, Securities, TennCare Oversight, Regulatory Boards.

<http://www.state.tn.us/commerce/>

**Regulatory Boards:**

These professions and businesses have additional licensing requirements.

(<http://www.state.tn.us/commerce/boards/index.html>)

- **Accountancy**
- **Alarm Systems Contractors**
- **Architectural & Engineering Examiners**
- **Auctioneer Commission**
- **Barber Examiners**
- **Boxing & Racing**
- **Funeral Directors, Embalmers, Burial & Cemetery Services**
- **Collection Service**
- **Contractors/Home Improvement**
- **Cosmetology**
- **Employee Leasing**
- **Geology Registration**
- **Land Surveyors**
- **Motor Vehicle Commission**
- **Pharmacy**
- **Private Protective Services**
- **Private Investigation & Polygraph**
- **Real Estate Commission**
- **Real Estate Appraisers**

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**Department of Economic and Community Development**

Encourages economic growth, assists Tennessee communities in preparing and competing for economic development and job creation opportunities, offers support services for entrepreneurs, existing industries and new firms, while marketing the state and recruiting new industries domestically and internationally.

Home Page:

<http://www.state.tn.us/ecd/>

Small Business Guide:

[http://www.state.tn.us/ecd/res\\_guide.htm](http://www.state.tn.us/ecd/res_guide.htm)

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**Department of Environment and Conservation**

Protects the quality of Tennessee's air, land and water, and preserves, conserves, and promotes Tennessee's natural and cultural resources.

<http://www.state.tn.us/environment/>

Contact for environmental permits such as used motor oil, used tires, dry cleaning chemicals, and underground storage tanks (*this is not an exhaustive list*).

Johnson City EAC  
2305 Silverdale Road  
Johnson City, TN 37601-2162

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

Phone: 423-854-5400  
FAX: 423-854-5401  
<http://tn.gov/environment/permits/>

### **Permitting of dry cleaners:**

<http://tennessee.gov/environment/ea/sbeap/drycleaning/>

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### **Department of Labor and Workforce Development**

Connects people to jobs and job-related assistance, offers education, safety and training programs, supplies labor market information, and ensures healthy and safe work places. Administers Unemployment Insurance and Workers' Compensation.

<http://www.state.tn.us/labor-wfd/>

**Workers' Compensation Insurance** is monitored and audited by L&WD but the insurance is purchased from a private sector insurance carrier. Each employee occupation has a separate premium rate. Office occupations are lowest; construction occupations are the highest. Workers' Compensation Insurance is required when a business has five (5) employees (full or part-time). Construction firms are required to carry Workers' Compensation Insurance when they have one (1) employee.

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### **East Tennessee State University**

#### **ETSU's Home Page:**

<http://www.etsu.edu>

#### **Employment services to employers and locating student interns.**

<http://www.etsu.edu/careers/>

#### **College of Business & Technology**

<http://www.etsu.edu/cbat/>

#### **Bureau of Business and Economic Research**

College of Business & Technology  
East Tennessee State University  
Box 70700  
Johnson City, TN 37614  
Phone: 423-439-5677  
Fax: 423-439-8381  
<http://www.etsu.edu/cbat/bureau/>

Provides local, regional, state and national data and research.

#### **Tennessee Small Business Development Center**

College of Business & Technology  
ETSU Innovation Laboratory

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

2109 W. Market Street  
Johnson City, TN 37604  
Phone: 423-439-8505  
Fax: 423-439-8506  
<http://www.tsbdc.org>

### **ETSU Innovation Laboratory**

2109 W. Market Street  
Johnson City, TN 37604  
Phone: 423-439-8500  
<http://www.etsuilab.org/>

### **Tennessee Secretary of State**

This office is also required to keep other records as set out by statute. The activities include the receipt and recording of all corporate charters and annual reports, receipt of all trademarks, the execution of notary commissions and the receipt of all state administrative rules and regulations.

Tennessee Secretary of State  
312 Eighth Avenue North  
6th Floor, William R. Snodgrass Tower  
Nashville, TN 37243  
<http://www.state.tn.us/sos/>

### **University of Tennessee**

#### **Center for Industrial Services**

3119 Bristol Highway, Suite 301  
Johnson City, TN 37601  
Phone: 423-926-8282  
<http://www.cis.tennessee.edu>

Assists businesses in the following areas: Manufacturing Consulting, Lean and Six Sigma Training, Environmental Regulation Compliance Training, Selling to the Government, Research and Development Assistance, Leadership Development Training, OSHA Training and Compliance.

## ***Regional***

### **Northeast Tennessee Career Center**

2515 Wesley Street  
Johnson City, TN 37601  
Telephone: 423-610-0222  
FAX: 423-610-0078  
<http://www.netcc.org/aboutus.htm>

Tennessee Career Centers are where people and jobs connect. Tennessee has a network of centers across the state where employers can go to find the workers they need and job seekers can get assistance and career information. Each center offers computerized labor market information, internet access, workshops, and an online talent bank, in addition to job placement, recruitment, and training referrals.

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### **First Tennessee Development District**

3211 N. Roan Street  
Johnson City, TN 37601  
Phone: 423-928-0224  
Fax: 423-928-5209  
<http://www.ftdd.org/>

The FTDD is a comprehensive, regional planning agency. Through their division of Community and Economic Development business owners and managers can access local, regional, and state economic data. Through an affiliate organization, First Tennessee Economic Development Corporation, business owners can access expansion capital for long-term fixed asset acquisition.

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### **Northeast Tennessee Technology Council**

2016 Highway 75, Suite 2  
Blountville, TN 37617  
Phone 423-279-9000  
Fax 423-279-9066  
<http://www.netntech.org/>

The Northeast Tennessee Technology Council is a non-profit organization whose purpose is to educate, engage and support a region of technology-based businesses and entrepreneurs that will enhance the region's economy and technological infrastructure.

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### **Northeast Tennessee Valley Regional Industrial Development Association**

P.O. Box 1022  
Tri-Cities Regional Airport Blountville, Tennessee 37617  
Phone 423-279-3240  
Fax 423-323-4016  
<http://www.netvaly.org/>

## BUSINESS RELOCATION AND NEW BUSINESS START-UP GUIDE

The Northeast Tennessee Valley Regional Industrial Development Association (NETVRIDA) is an association of power distributors and economic development associations representing a multi-county region in the Northeast Tennessee Valley of the southeastern United States. Our mission is to:

- Make your industrial site search easier and faster
  - Help you avoid costly mistakes
  - Save you money
  - Increase your profit margin
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### **Service Corps of Retired Executives (SCORE)**

NE Tennessee SCORE -0584

2710 S. Roan Street, Ste. 584

Johnson City TN 37601

Phone: 423-461-8051

Fax: 423-461-8052

Hours: Mon - Fri 9:00 - noon

[http://www.score.org/cgi/third\\_party.cgi?url=http%3A//www.scoretn.org/](http://www.score.org/cgi/third_party.cgi?url=http%3A//www.scoretn.org/)

Small business success across America is SCORE's mission. Since 1964, SCORE volunteers have donated their expertise in more than 600 skill areas to aid entrepreneurs. 7.5 million entrepreneurs have been counseled by SCORE or attended SCORE workshops. With 389 offices for face-to-face mentoring and Ask SCORE for online advice, SCORE serves the needs of today's entrepreneurs.

### **Tri-Cities Air Cargo and Trade Development**

P.O. Box 1055

2525 Hwy 75

Blountville, TN 37617

423-325-6090

The Air Cargo and Trade Development office supports economic development through: developing air cargo for the region, administering Foreign Trade Zone #204, promoting Customs Port #2082, and providing trade development assistance.

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### ***Johnson City / Washington County***

#### **City of Johnson City, Tennessee**

Municipal and Safety Building

601 East Main Street

P.O. Box 2150

Johnson City, TN 37605-2150

423-434-6000

<http://www.johnsoncitytn.org/>

**Downtown Johnson City Organization**

Downtown Action Coalition  
<http://www.downtownjc.org/>

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**Johnson City Development Authority**

118 Tipton Street  
PO Box 419  
Johnson City, TN 37605-0419  
423-928-2988  
<http://www.jcdevelopment.org/>

The JCDA will: (1) provide assistance to investors and businesses seeking to locate and expand in Johnson City and selected geographic areas (i.e. downtown); (2) make recommendations and implement projects to improve the business climate and overall appearance of downtown; and (3) recruit business/development projects to downtown.

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**Johnson City Economic Development Board**

603 East Market Street, Suite 200  
Johnson City, TN 37601  
423-975-2380  
<http://www.jcedb.org/>

The Economic Development Board is the lead agency in developing current and future economic opportunities. The Board provides demographic information, business assistance, business retention programs, site selection information, and other services for new and existing businesses.

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**Johnson City/Jonesborough/Washington County Chamber of Commerce**

603 East Market Street  
P.O. Box 180  
Johnson City, TN, 37605  
423-461-8000 or 800-852-3392  
<http://www.johnsoncitytnchamber.com/chamber/>

The Chamber partners with local governments and other organizations involved in pursuing improvements in the overall quality of life for the city, county, and region – particularly in the areas of transportation, education, healthcare, tourism, economic development, community development, and workforce development.

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**Washington County, Tennessee**

Jonesborough Courthouse and J.C. Downtown Centre  
P.O. Box 219  
Jonesborough, TN 37659  
<http://www.washingtoncountyttn.com>