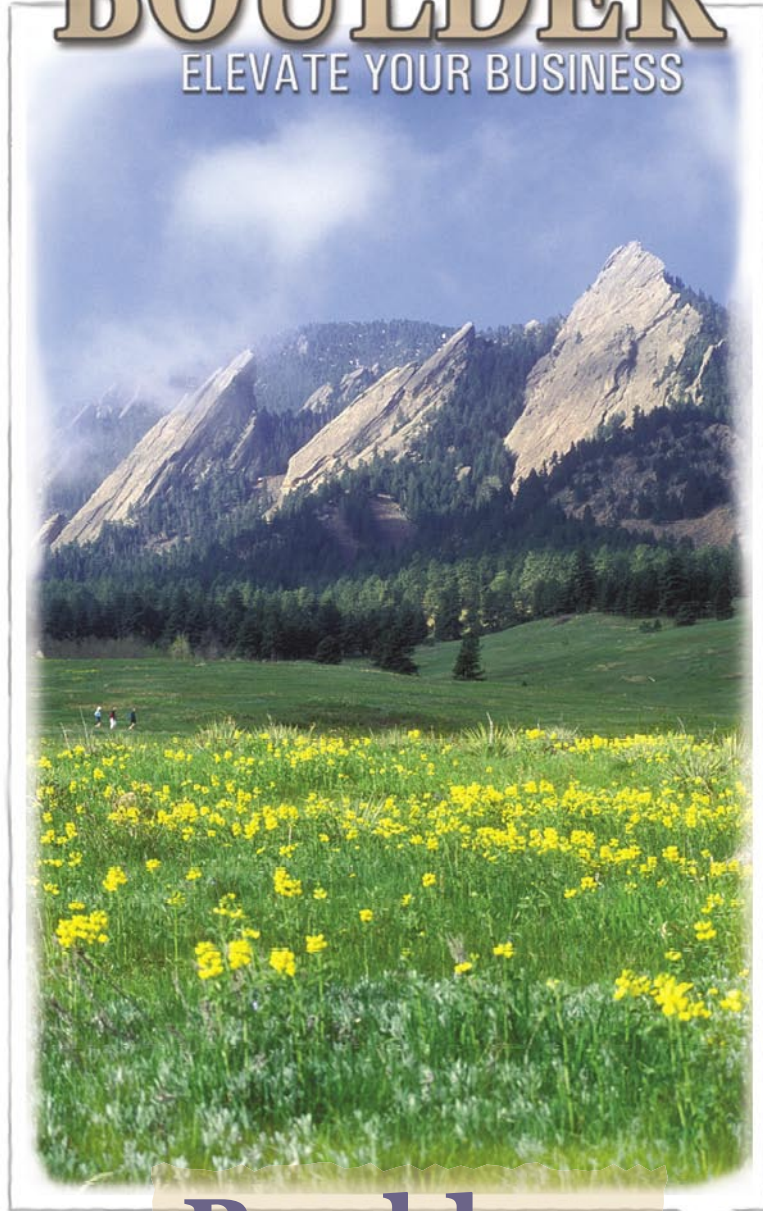


# BOULDER

ELEVATE YOUR BUSINESS



## Boulder Business

# Resource Guide

[www.businessinboulder.com](http://www.businessinboulder.com)

# Welcome

The **Boulder Small Business Resource Guide** is brought to you by the Small Business Development Center, the Boulder Chamber of Commerce, City of Boulder, the Boulder Economic Council, and Downtown Boulder. Our goal is to make it faster and easier to get your business up and growing in Boulder.

Boulder has always been a magnet for creative and entrepreneurial people. Many small firms started here have grown into household names across America. Whatever your goals for your new venture, we wish you the best of luck!



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# Introduction

This booklet has been designed as a guide for starting a business in or around Boulder, Colorado. It includes information on licenses, permits, applications, and other details necessary to begin a business. Keep in mind that the booklet serves only as a guide and is not written to offer advice. As a first step, we suggest that you complete the "New Business Checklist."

The information contained in this brochure is for informational purposes and the lists of references are not exhaustive. Specific questions regarding legal, accounting, financial, business, etc. issues should be directed to the professional of your choice.

## The booklet is divided into three sections:

- **Section 1** – Resources for advice, information & seminars
- **Section 2** – Government Regulations including where to find forms, licenses and permits
- **Section 3** – Employer Regulations including information on insurance, taxes, civil rights, labor laws, workers compensation, etc.

Every effort has been made to ensure that this publication is as accurate and as up-to-date as possible. However, the information is subject to change. Please send questions or suggestions for additional topics to be included in future editions to:

Small Business Development Center  
 Boulder Chamber of Commerce  
 2440 Pearl Street  
 P.O. Box 73  
 Boulder, CO 80306  
 www.coloradosbdc.com

# New Business Checklist

Please enter "YES" or "NO" in response to the following:

- \_\_\_\_\_ Written a description of the products and/or services that you will be providing and defined the market area you are going to serve.
- \_\_\_\_\_ Written a business plan defining both your short range and long range goals and objectives.
- \_\_\_\_\_ Written a financial plan — including projected profit and loss statements and cash flow statements for a period of at least two years — for each of the following three cases: the expected case, the best case and the worst case.
- \_\_\_\_\_ Outlined the money requirements for your start up costs and for your three cash flow projections, and secured financial backing to cover the worst case projection for at least two years.
- \_\_\_\_\_ Studied your market, checked zoning regulations and state and local licensing requirements and found a good location for your business.
- \_\_\_\_\_ Developed a marketing plan and budget.
- \_\_\_\_\_ Decided the type of business you will operate - sole proprietorship, partnership, LLC, or corporation.
- \_\_\_\_\_ Acquired and sought advice from an attorney, an accountant, a banker, and an insurance agent for your business.

If you answered "NO" to ANY of the above...

...you are not ready to begin your business.

Get further help developing your business plan — call the Boulder Chamber's Small Business Development Center at 303.442.1475.

# Resource List

## 1 Boulder Small Business Development Center

2440 Pearl Street • Boulder, CO 80302  
Tel: 303.442.1475 • [www.coloradosbdc.com](http://www.coloradosbdc.com)

The Small Business Development Center (SBDC) is a joint venture between the Boulder Chamber of Commerce, the Small Business Administration and the State of Colorado. The goal is to provide assistance via training, research and free counseling to current small business owners and those who are starting small businesses in the Boulder area. SBDC clients do not have to be members of the Boulder Chamber of Commerce.

### Programs & Services

- Free individual counseling to small business owners on start up issues, business plans, legal, accounting, marketing topics, human resources, operations, and financing
- Low cost classes and seminars on a variety of subjects related to starting and running a small business
- Guidance on financing sources available in the Boulder area
- Research assistance for entrepreneurs in assessing the feasibility and market potential of their ventures
- Referrals to local experts in a variety of areas including law, accounting, marketing, real estate services and others

## 2 Boulder Chamber of Commerce

2440 Pearl Street • Boulder, CO 80302  
Tel: 303.442.1044 • [www.boulderchamber.com](http://www.boulderchamber.com)

The Boulder Chamber of Commerce is a membership-based organization dedicated to maintaining a healthy and balanced business climate in the Boulder region. It is the leading advocate for small businesses on public policy issues, as well as a forum for networking, education and promotion.

### Programs & Services

- Educational programs and seminars
- A variety of networking and social events
- Member-led training seminars
- Tradeshows
- Advertising and promotional exposure
- Leads groups and prospecting
- Numerous volunteer and leadership opportunities

## 3 Business Library — Boulder Public Library

1000 Canyon Boulevard • Boulder, CO 80302  
Mailing: P.O. Box Drawer H • Boulder, CO 80302  
Tel: 303.441.3194 • [www.boulder.lib.co.us](http://www.boulder.lib.co.us)

The Boulder Public Library provides hundreds of resources for start ups or existing businesses — everything from industry trends to specifics on marketing, accounting, etc. Reference librarians are always available and willing to help you begin your research.

## 4 City of Boulder Transportation Department

Park Central Building  
1739 Broadway • Boulder, CO 80302  
Tel: 303.441.3266 • Fax: 303.441.4271  
[www.ci.boulder.co.us/publicworks/depts/transportation.html](http://www.ci.boulder.co.us/publicworks/depts/transportation.html)

The traffic count for a specific street or intersection can be useful in making the difficult decision of where to locate your business. The Transportation Department knows the roads and offers facts that can be crucial to your potential for success.

## 5 Downtown Boulder, Inc.

Downtown Boulder Business Improvement District  
1942 Broadway, Suite 301 • Boulder, CO 80302  
Tel: 303.449.3774 • [www.boulderdowntown.com](http://www.boulderdowntown.com)

The Downtown Boulder Business Improvement District is a 49-block neighborhood where property owners tax themselves to make their community cleaner, safer and more vibrant. The tax is used by the BID to purchase services that supplement those provided by the city and provide a comprehensive consumer marketing program.

## 6 CU Business Library — University of Colorado

Business Building, 341 • Boulder, CO 80302  
Tel: 303.492.8367  
[www-libraries.colorado.edu/ps/bus/frontpage.htm](http://www-libraries.colorado.edu/ps/bus/frontpage.htm)

The CU Business Library is a great resource for study and research materials for management and administration, accounting, advertising, banking, finance, small business and entrepreneurship, marketing, real estate, and transportation.

## section 1

### 7 Downtown Management Commission & University Hill General Improvement District

1500 Pearl Street • Boulder, CO 80302  
Tel: 303.413.7300 • [www.ci.boulder.co.us](http://www.ci.boulder.co.us)

The Downtown Management Commission was established to create one, cohesive commission that manages the Pearl Street Mall and the Central Area General Improvement District (CAGID). The five-member Commission is appointed by City Council. They meet monthly with their Director and staff to review CAGID's policies, programs and operations.

The University Hill General Improvement District began in 1970 to provide parking and maintenance. Duties were later expanded to include pedestrian, bicycle, mass transit, and aesthetic improvements.

### 8 Boulder Innovation Center

1900 15th Street • Boulder, CO 80302  
Tel: 303.444.2111 • [www.thebic.org](http://www.thebic.org)

The Boulder Innovation Center (BIC) is a virtual business incubator dedicated to launching and growing entrepreneurial ventures in Boulder. The BIC is a partnership between the City of Boulder, Boulder Economic Council, University of Colorado, and the private sector.

#### Programs & Services

- Education
- Mentoring and consulting
- Business plan reviews
- Capital programs

### 9 Colorado Association of Manufacturing and Technology

P.O. Box 1159 • Boulder, CO 80306  
Tel: 303.981.7101

The mission of the Colorado Association for Manufacturing and Technology (CAMT) is to assist manufacturers through consulting, training, export assistance, and improved technology. The CAMT has helped hundreds of manufacturing clients over the years.

#### Programs & Services

- On-site training and workshops
- Technology commercialization
- Productivity consulting
- Entrepreneurial support
- Product innovation

## section 1

### 10 Boulder Economic Council

2440 Pearl Street • Boulder, CO 80302  
Tel: 303.786.7867 • [www.boulderbusiness.org](http://www.boulderbusiness.org)

The Boulder Economic Council is the community's economic development organization — supporting entrepreneurs and existing Boulder companies, as well as encouraging companies to relocate to the Boulder area. The council works closely with the city, the university and the business community in pursuit of its mission.

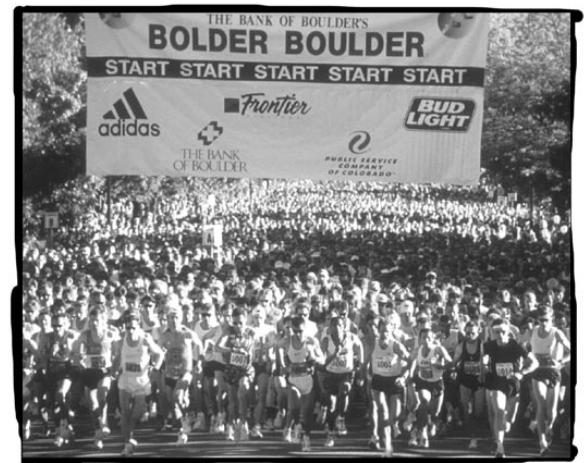
#### Programs & Services

- Support of industry clusters in the natural products, high tech and creative class sectors
- Advocacy efforts with city council and staff to promote the interests of the business community
- Information resources for local companies and those considering relocation
- Funding for business support programs including the SBDC and Boulder Innovation Center

### 11 Denver Public Library

10 West 14th Avenue Pkwy • Denver, CO 80204  
Tel: 720.865.1111 • <http://dpi20.denver.lib.co.us/>

Information on all existing patents can be found in the Business and Government Documents section of the Denver Public Library.



## section 1

# Web Resources

**Small Business Development Center**  
[www.coloradosbdc.com](http://www.coloradosbdc.com)

**Boulder Economic Council**  
[www.businessinboulder.com](http://www.businessinboulder.com)

**Boulder Chamber of Commerce**  
[www.boulderchamber.com](http://www.boulderchamber.com)

**The Boulder Innovation Center**  
[www.thebic.org](http://www.thebic.org)

**Boulder Public Library – Business Library**  
[www.boulder.lib.co.us](http://www.boulder.lib.co.us)

**Small Business Administration**  
[www.sbaonline.sba.gov](http://www.sbaonline.sba.gov)

**Business Advancement Center**  
[www.colorado.edu/cubac](http://www.colorado.edu/cubac)

**City of Boulder Transportation Department**  
[www.ci.boulder.co.us/publicworks/depts/transportation.html](http://www.ci.boulder.co.us/publicworks/depts/transportation.html)

**Downtown Boulder, Inc./ Downtown Boulder BID**  
[www.boulderdowntown.com](http://www.boulderdowntown.com)

**CU Business Library**  
<http://ucblibraries.colorado.edu/business/index.htm>

**Downtown Management Commission and UHGID**  
[www.ci.boulder.co.us](http://www.ci.boulder.co.us)

**Denver Public Library**  
<http://dpl20.denver.lib.co.us/>

**Zoning and Land Use Regulations**  
[www.ci.boulder.co.us/pwplan/index.htm](http://www.ci.boulder.co.us/pwplan/index.htm)

**Boulder County Land Use Department**  
<http://co.boulder.co.us/lu/index.htm>

**City of Boulder Planning and Development**  
[www.ci.boulder.co.us/pwplan/index.htm](http://www.ci.boulder.co.us/pwplan/index.htm)

**City of Boulder Building Inspection and Licensing Program**  
[www.ci.boulder.co.us/buildingservices/inspection/building/about.htm](http://www.ci.boulder.co.us/buildingservices/inspection/building/about.htm)

## section 1

**Air Quality Control Division**  
[www.cdph.state.co.us](http://www.cdph.state.co.us)

**City of Boulder Street Maintenance**  
[www.ci.boulder.co.us/publicworks/depts/transportation.html](http://www.ci.boulder.co.us/publicworks/depts/transportation.html)

**Qwest Communications**  
[www.qwest.com](http://www.qwest.com)

**City of Boulder Fire Administration**  
[www.ci.boulder.co.us/fire](http://www.ci.boulder.co.us/fire)

**Colorado State Government General Information**  
[www.colorado.gov](http://www.colorado.gov)

**Colorado Department of Revenue**  
[www.businesstax.state.co.us](http://www.businesstax.state.co.us)

**Secretary of State, Corporations Division**  
[www.sos.state.co.us/pubs/business/main.htm](http://www.sos.state.co.us/pubs/business/main.htm)

**City Business License**  
[www.ci.boulder.co.us/finance/taxhp.htm](http://www.ci.boulder.co.us/finance/taxhp.htm)

**Partners for a Clean Environment (PACE)**  
[www.pacepartners.com](http://www.pacepartners.com)

**Boulder County Health and Environmental Health**  
[www.co.boulder.co.us/health/envIRON/foodsafety/businessinfo/planreview.htm](http://www.co.boulder.co.us/health/envIRON/foodsafety/businessinfo/planreview.htm)

**City of Boulder Deputy City Clerk**  
[www.ci.boulder.co.us](http://www.ci.boulder.co.us)

**Trademarks – Division of Commercial Recordings**  
[www.sos.state.co.us](http://www.sos.state.co.us)

**U.S. Patent and Trademark Office**  
[www.uspto.gov](http://www.uspto.gov)  
<http://ftp.uspto.gov/web/offices/tac/index.html>

**U.S. Commissioner of Patents and Trademarks**  
[www.uspto.gov/](http://www.uspto.gov/)

**City of Boulder Sales Tax Division**  
[www.ci.boulder.co.us/finance/index.htm](http://www.ci.boulder.co.us/finance/index.htm)

**Colorado Department of Revenue**  
<http://taxcolorado.com>

**Federal Tax Assistance**  
[www.irs.gov](http://www.irs.gov)

## section 1

### State Withholding

[www.taxcolorado.com](http://www.taxcolorado.com)

### Personal Property Tax – Boulder County Treasurer Taxpayer Service Section

[www.co.boulder.co.us/treas](http://www.co.boulder.co.us/treas)

### Internal Revenue Service

[www.irs.gov](http://www.irs.gov)

### Colorado Department of Labor and Employment

[www.coworkforce.com](http://www.coworkforce.com)

### Workers' Compensation – Pinnacol Assurance

[www.pinnacol.com](http://www.pinnacol.com)

### Civil Rights and Employment Discrimination – Colorado Civil Rights Division

[www.dora.state.co.us/civil-rights](http://www.dora.state.co.us/civil-rights)

### State and Federal Wage and Hour Law – Colorado Department of Labor and Employment

[www.coworkforce.com](http://www.coworkforce.com)

### U.S. Department of Labor

[www.dol.gov/](http://www.dol.gov/)

### Personal Property Declaration – Boulder County Assessor

[www.co.boulder.co.us/assessor](http://www.co.boulder.co.us/assessor)



## section 2

# Government Regulations

## FACILITIES

### City of Boulder Zoning and Land Use Regulations

1739 Broadway • Boulder, CO 80302

Tel: 303.441.3270 • Fax: 303.441.3241

[www.ci.boulder.co.us/pwplan/index.htm](http://www.ci.boulder.co.us/pwplan/index.htm)

*Mailing address:*

City of Boulder Planning and Development

P.O. Box 791 • Boulder, CO 80306-0791

Before you select a location for your business, you must make sure that the location has the zoning that fits your business needs. Zoning information may be obtained from the Planning and Development Department. They will be able to tell you what the zoning regulations are for your particular business. They also have zoning maps available for your review.

If the location that you have selected does not have the proper zoning for your type of business, the planning department will discuss the possibilities of obtaining a re-zoning with you, and can help you with processing an application.

### Boulder County Boulder County Land Use Department

2045 13th Street • Boulder, CO 80302

Tel: 303.441.3930 • Fax: 303.441.4856

[www.ci.boulder.co.us](http://www.ci.boulder.co.us)

*Mailing address:*

Boulder County Land Use Department

P.O. Box 471 • Boulder, CO 80306-0471

Zoning information (land use regulations) can be obtained from the Boulder County Land Use Department. Zoning maps and regulations are available for inspection or purchase. You may also call the office for zoning and/or land use regulations for a specific property by providing a legal description of the property. If you do not have a legal description, the assessor's office can provide you with one from the assessor's parcel number or address.

## SIGNAGE

### City of Boulder Planning and Development

1739 Broadway • Boulder, CO 80302  
Tel: 303.441.3270 • Fax: 303.441.3241  
[www.ci.boulder.co.us/pwplan/index.htm](http://www.ci.boulder.co.us/pwplan/index.htm)

*Mailing address:*

City of Boulder Planning and Development  
P.O. Box 791 • Boulder, CO 80306-0791

The Planning and Development Department administers signage regulations. A copy of the regulations is available with a full explanation of what is allowed. A sign plan must be submitted and approved prior to being presented to the building department for approval of the construction. Permits are also needed for some signs painted on windows. You may change the copy or message on a legally established sign without a sign permit.

## BUILDING CHANGES

### City of Boulder Building Inspection & Licensing Program

1739 Broadway, Suite 406 • Boulder, CO 80302  
Tel: 303.441.3280  
[www.ci.boulder.co.us/buildingservices/inspection/building/about.htm](http://www.ci.boulder.co.us/buildingservices/inspection/building/about.htm)

*Mailing address:*

P.O. Box 791 • Boulder, CO 80306-0791

A licensed contractor must perform any changes to a commercial building that affect it structurally. This is also true for changes in electrical, plumbing, heating, air conditioning, and elevators. While they cannot recommend any particular contractor, the Building and Inspection Department does have a list of all contractors licensed by the city.

#### Before You Lease or Purchase

Any offer to lease or purchase should be contingent upon the premises meeting the uniform building code, the fire code or any special codes that govern your particular business (e.g., health codes). Codes change, and a change of occupancy or ownership may require that the premises be brought up to the current codes.

Businesses may wish to work with a design professional knowledgeable about the codes to assure that the code requirements are met. Before you purchase a business with personal property (furniture, fixtures or equipment), be sure to check for unpaid personal property taxes at the County Treasurer's Office.

## SMOKE OR AIR POLLUTION

### Air Quality Control Division

700 South Ash • Glendale, CO  
Tel: 303.692.3100 • Fax: 303.782.0278  
[www.cdphe.state.co.us](http://www.cdphe.state.co.us)

*Mailing address:*

4300 Cherry Creek Drive South • Denver, CO 80246

The Air Quality Control Division of the Colorado State Health Department reviews plans for land development, new construction and industrial and manufacturing activities for any entity that may have the potential to emit air pollution.

## ENVIRONMENTAL PROGRAMS

### Air Pollution Emission Notice (ASPEN) Forms

Tel: 303.692.3100

### Clean Air Small Business Assistance Program

Tel: 303.692.3100

### CDH Hazardous Waste Division

Tel: 303.692.3300

### CDH Water Quality Division

Tel: 303.692.3500

### Office of Pollution Prevention

Tel: 303.692.2977

## STREETS AND SIDEWALKS

### City of Boulder Street Maintenance

5050 East Pearl Street • Boulder, CO 80301  
Tel: 303.413.7162 • Fax: 303.413.7160  
[www.ci.boulder.co.us/publicworks/depts/transportation.html](http://www.ci.boulder.co.us/publicworks/depts/transportation.html)

### City of Boulder Development

1739 Broadway, 3rd Floor • Boulder, CO 80302  
Tel: 303.441.3240 • Fax: 303.441.3241

It is the responsibility of each property owner to maintain the area between the curb and the property line, including reconstruction, snow removal and general maintenance.

Permits for private uses of public streets and ways (sidewalks) are classified as revocable permits, and applicants should contact Development and Inspection Services.

## TELEPHONE

### Qwest Communications

Home office needs: 800.898.9675

Business needs: 800.603.6000

[www.qwest.com](http://www.qwest.com)

Qwest Communications provides the local telephone service in Boulder. If you are planning to open your business after the cut-off date for getting into the new telephone book, reserve your telephone number ahead of the actual installation of the phones.

## UTILITIES

Water, wastewater and sewage maintenance is city-owned and operated. Applications need to be signed in person on new commercial accounts. If you do not have a credit history with the city, you may be required to put up a deposit or letter of credit. Applications for new connections should be made at the Planning and Development Department at 303.441.3270. You may also contact the following with any questions:

### City of Boulder Public Works

Tel: 303.441.3200

### Water or Wastewater

Tel: 303.441.3240

### Sewer Maintenance

Tel: 303.413.7162

### Billing Record Changes

Tel: 303.441.3260

### Electric or Gas Service

Public Service Company of Colorado/Excel Energy

Tel: 800.772.7858

## FIRE INSPECTION

### City of Boulder Fire Administration

1805 33rd Street • Boulder, CO 80301

Tel: 303.441.3350 • Fax: 303.441.4350 • [www.ci.boulder.co.us/fire](http://www.ci.boulder.co.us/fire)

The Boulder Fire Department inspects all commercial occupancies at least once a year to ensure compliance with fire codes. It also makes inspections for special city licenses that require fire department approval as part of the licensing procedure. Any lease or purchase of a business should be contingent upon the building or space meeting the current fire codes. To ensure that your business is in compliance with fire codes, you must contact the fire department. There is no charge for the inspection.

## NOISE ABATEMENT

The intermittence, beat, frequency, and shrillness of noise is regulated under the Department of Health noise control regulation. For information regarding a current noise issue, contact the City of Boulder Environmental Enforcement at 303.441.3239. For information regarding noise issues and employee concerns, contact OSHA at 303.844.5285.

## TRASH COLLECTION

Trash and garbage collection is a private industry in Boulder. Service choices are listed in the yellow pages of your phone book under Garbage Collection.

## SMOKING IN PUBLIC PLACES

### City of Boulder

### Environmental Enforcement Office

3450 Broadway • Boulder, CO 80304

Tel: 303.441.3239 • Fax: 303.441.1468

The City of Boulder prohibits smoking in buildings open to the public or serving as places of work, except in certain buildings or parts of buildings deemed allowable by city council. Call the EEO for more information.

## REGISTERING YOUR BUSINESS NAME

### Colorado State Government General Info.

Tel: 303.866.5000 • [www.colorado.gov](http://www.colorado.gov)

### Colorado Department of Revenue Trade Name Information

1375 Sherman Street, Room 160 • Denver, CO 80261

Tel: 303.232.2434 • [www.businessstax.state.co.us](http://www.businessstax.state.co.us)

### Secretary of State, Corporations Division

1700 Broadway, Suite 200 • Denver CO 80290

Tel: 303.894.2251 • Fax: 303.894.2242 • [www.sos.state.co.us](http://www.sos.state.co.us)

Whether you have decided to operate your business as a sole proprietorship, general partnership or corporation — or if you plan to operate your business with a trade name other than your own legal name or the true name of the corporation — you must register with the Colorado Department of Revenue. As a limited liability partnership, corporation or LLC you are required to register the name with the Secretary of State,

## section 2

*Continued ...*

Corporations Division. They will do a name check for you via fax. Check with the Secretary of State's office for current costs on applying for your business name.

If you are applying for a state sales tax license, you will register your trade name on the same form. Check with the Secretary of State's office for current costs on applying for your license. Recording does not protect the name but only gives notice to the public that you are the person doing business under that name. The name you are planning to use must be checked to make sure that it is not already being used before it may be recorded. If you will be doing business as a sole proprietor, general partnership or association you can conduct a name search by calling the Department of Revenue at 303.232.2434.

### Registering as a Foreign Corporation

Filing your corporate name in this state does not give you the right to do business in another state and does not mean that your name is not already used in another state. You must register as a foreign corporation in every state in which you plan to do business, or register nationally. It is recommended that you consult an attorney if you plan to do business in more than one state or nationally and that an attorney be consulted for the preparation of your articles of incorporation. If you wish to check other states to see if your name is being used, a list of the addresses of the Secretary of State for every state is available at the reference desk at the public library.

## CITY BUSINESS LICENSES

*Before opening any business, contact:*

### City of Boulder City Clerk's Office

1777 Broadway, 1st Floor • Boulder, CO 80302

Tel: 303.441.3042 • [www.ci.boulder.co.us](http://www.ci.boulder.co.us)

*Mailing address:*

P.O. Box 791 • Boulder, CO 80306-0791

The city requires a special license if you are operating any one of several different businesses. The fees vary according to the type of license. Examples of businesses that must be licensed include, but are not limited to:

- Amusements
- Taxi Drivers
- Food Service Establishments
- Junk Dealers
- Public Dances with Alcohol
- Second Hand Dealers
- Pawnbrokers
- Restaurants

## ENVIRONMENTAL ISSUES

### Partners for a Clean Environment (PACE)

P.O. Box 791 • Boulder, CO 80306

Tel: 303.786.7223 • [www.co.boulder.co.us/health/environ/](http://www.co.boulder.co.us/health/environ/)

## section 2

The Partners for a Clean Environment (PACE) program is a voluntary, non-regulatory program in cooperation with the City of Boulder Office of Environmental Affairs, Boulder Public Health, City of Longmont, Town of Superior, and Boulder Chamber of Commerce.

## BUSINESSES INVOLVING FOOD

### Boulder County Health and Environmental Health

3450 North Broadway • Boulder, CO 80304

Tel: 303.441.1150 • Fax: 303.441.1468

[www.co.boulder.co.us/health/environ/planrevw.htm](http://www.co.boulder.co.us/health/environ/planrevw.htm)

Any business involving food must contact the Boulder County Health Department with a set of plans and specifications regarding the type of food operation. Your business must be inspected prior to opening or with a change of ownership. When you sign a lease or if you are purchasing a business, such as a restaurant, the lease or purchase contract should be contingent upon the physical facilities and equipment meeting regional health codes.

This department is in charge of the following areas:

- Restaurant & food services
- Water quality
- Kennel & pet shops
- Schools
- Childcare
- Public swimming pools
- Subdivision review
- Insect and rodent control
- Mobile home parks
- Hazardous substances
- Environmental protection
- Housing code enforcement
- Water pollution control
- Milk inspection

The health department must approve all plans for construction or remodel in which any of the above businesses are involved before construction may begin.

## BUSINESSES INVOLVING LIQUOR

### City of Boulder Deputy City Clerk

1777 Broadway, 1st Floor • Boulder, CO 80302

Tel: 303.441.4192 • Fax: 303.441.4478 • [www.ci.boulder.co.us](http://www.ci.boulder.co.us)

*Mailing address:*

P.O. Box 791 • Boulder, CO 80306-0791

Obtaining a liquor license in Colorado can be a detailed process. Anyone not familiar with the Liquor Laws of Colorado should consult with an attorney prior to applying for a license. If you are denied on "needs and desires," you cannot reapply for a license for the same location for two years. There is both a state and city license required. The entire licensing process begins with the Local Liquor License Authority.

## OCCUPATIONS REQUIRING STATE LICENSING

The following occupations require a license, examination and/or approval from the appropriate state agency before you may open for business. The Department of Regulatory Agencies can help you with detailed information regarding a particular license. Please call 303.894.7855.

- Accountants (CPAs)
- Auto Dealers
- Architects
- Attorneys
- Banking
- Barbers
- Butchers & Slaughterers
- Carnivals & Amusement Parks
- Cemeteries
- Coal Mine Officials
- Childcare
- Chiropractors
- Collection Agencies
- Cosmetologists
- Construction of School Bldgs.
- Consumer Lenders
- Dairy Product Handling
- Dentists
- Driving Schools
- Egg Dealers
- Electricians
- Explosives
- Farm Product & Feed Dealers
- Fertilizer Applicators
- Fireworks
- Frozen Food & Game Proc.
- Insurance
- Hearing Aid Dealers
- Land Surveyors
- Life Care Institutions
- Liquor Sales
- Medical Doctors
- Messenger & Delivery Services
- Milk Handling
- Mobile Home Dealers
- Motor Vehicle Inspection Stations
- Notaries Public
- Nurseries & Greenhouses
- Nurses
- Nursing Home Administration
- Occupational Schools
- Optometrists
- Outdoor Advertising
- Passenger Tramways
- Pesticide Applicators
- Pharmacists
- Physicians
- Plumbers
- Poultry Dealers
- Professional Engineers
- Psychologists
- Racing Events
- Real Estate
- Savings & Loans
- Scale Licenses
- Securities
- Social Workers
- Taxis
- Teachers & Educators
- Trucking (Interstate)
- Veterinary Medicine
- Water Well Drilling
- Wildlife, Fishing & Hunting Areas

## PROTECTING INTELLECTUAL PROPERTY

### TRADEMARKS/PATENTS

#### Colorado Secretary of State

Corporations Division  
 1700 Broadway • Denver, CO 80290  
 Business & Administration: Suite 200 • Licensing: Suite 300  
 Elections: Suite 270 • Information Technology: Suite 350  
 Tel: 303.894.2251 • [www.sos.state.co.us](http://www.sos.state.co.us)

#### U.S. Patent and Trademark Office

General Information Services Division  
 Crystal Plaza 3, Room 2CO2 • Washington, D.C. 20231  
 Tel: 800.786.9199

For U.S. Trademark Law — Rules of Practice & Federal Statutes:  
[www.uspto.gov](http://www.uspto.gov) • <http://ftp.uspto.gov/web/offices/tac/index.html>

In Colorado you may not register a trademark until you have actually used it in your business. On the federal level you may register a trademark prior to actual use; however, it will require additional paperwork and fees when it is placed into use. Trademarks are registered with the Colorado Secretary of State if your mark is used in Colorado. If your trademark will be used in more than one state, it may be registered with the U.S. Patent and Trademark Office. It is possible to search trademark availability using the Internet; however, an Internet search is not conclusive.

#### U.S. Commissioner of Patents and Trademarks

Tel: 800.786.9199 (Call before 3:00 p.m. MST) • [www.uspto.gov](http://www.uspto.gov)

A patent for an invention is a grant of a property right by the government to the inventor (or his or her heirs or assigns), acting through the Patent and Trademark Office. A patent may be granted for any machine, process, composition or material, or design that is novel, non-obvious and useful. Before requesting a patent, you must search the list of existing patents to see if someone else already has one registered on your invention. The Denver Public Library, Business and Government Documents Section, has lists of all existing patents. Only attorneys or agents registered with the U.S. Patent and Trademark Office may process patent applications. You may receive an application form by contacting the U.S. Commissioner of Patents & Trademarks.

## TAX INFORMATION

If you are selling, leasing or renting tangible personal products to the public, you will probably be required to collect sales tax. Therefore, you must obtain both a State and City Sales Tax License.

### City Sales Tax License

City of Boulder Sales Tax Division  
1777 Broadway, 1st Floor • Boulder, CO 80302  
Tel: 303.441.3050 • [www.ci.boulder.co.us/finance/index.htm](http://www.ci.boulder.co.us/finance/index.htm)

*Mailing address:*

P.O. Box 791 • Boulder, CO 80306-0791

As of January 2004, the amount of city sales tax is currently 3.41% of the sales price for most retail sales. There is an additional 0.15% city food service tax for restaurants and caterers. The yearly sales tax collected is based on the expected tax. Contact the City of Boulder for information specific to your business. There is a one-time \$25 fee for the license.

### State Sales Tax License

Colorado Department of Revenue  
1375 Sherman Street • Denver, CO 80261  
Tel: 303.232.2434 • <http://taxcolorado.com>

If you sell tangible personal property to anyone in Colorado, you need to collect retail sales tax. (If the sale is made inside Boulder, you must also collect city sales tax). A retail sale is taxable unless what is being bought is to be resold or used to manufacture something else. Sales tax is not imposed on the sale of real property. As of January 2002, the Colorado sales and use tax is 2.9%. The state also collects the county (.55%) and RTD (.8%) taxes. If you do not plan to request the "Business Start-Up Kit" from the Small Business Assistance Center, you may apply for your sales tax license at the local office in Denver. Contact the Colorado Department of Revenue for an updated schedule of fees and deposits.

### USE TAX

This tax is a complement to the sales tax and is imposed on the storage, use or consumption of tangible personal property brought into Colorado on which sales tax has not been paid. The amount of tax is paid on the purchase price or fair market value. This tax is collected by the city (check with your local tax entity), county or state. If you purchase tangible personal property when buying a business (furniture, fixtures or equipment) and did not pay sales tax at the time of the sale, you as the purchaser are liable for the use tax.

### MILEAGE AND FUEL TAX

If you operate a truck exceeding 10,000 pounds empty weight, you will be required to apply for a Mileage and Fuel Tax Account. If you do not travel beyond a 25-mile radius of the city limits, you may apply for a metro plate at the county motor vehicle office rather than setting up a Gross Ton Mileage (GTM) Account. For further information contact the Colorado Department of Revenue – Motor Vehicle Division at 303.205.5600.

### EMPLOYEES – STATE AND FEDERAL WITHHOLDING, FICA & W-2

Employers are required to withhold an amount for the payment of state and federal income tax and FICA from the wages paid to their employees. Employers are further required to match their FICA payment and pay a State and Federal Unemployment Tax. It will cost an employer 12% - 15% of the amount paid for wages to cover the various taxes and worker's compensation insurance even if he/she does not provide any additional benefits. These must be paid on all employees, full or part time, with the exception of independent contractors. It is necessary to fill out a W-2 form for each employee at the end of the year. Payroll services are available and recommended for any business with greater than one employee.

### INDEPENDENT CONTRACTORS

Both the IRS and the State of Colorado have tightened their rulings of who can be classified as an independent contractor. Generally, if a person is paid by the hour or day, and not by the job performed, requires a uniform, is furnished with tools of the trade, or is provided any supervision over the performance of the work, the chances they are classified as an employee and will be required to pay the tax. To be completely certain, you should contact the IRS, the State Employment Office and the State Department of Revenue. You must issue a form 1099 if your business is not registered as a corporation.

### Federal Tax Assistance

Small Business Tax Education Program  
Tel: 800.829.1040 • [www.irs.gov](http://www.irs.gov)

The Internal Revenue Service's Small Business Tax Education Program (STEP) is a cooperative effort with local organizations to provide business tax education to the small business owner.

### FEDERAL ID NUMBERS AND FORMS

If you request the "Business Start-Up Kit" from the Department of Regulatory Reform, you will receive form SS-4, otherwise it may be requested from the IRS. When you return this form, you will receive an employer ID number and be entered in the system that will send you all of the federal forms needed for payment of your federal employee taxes.

## section 2

*Continued ...*

There are a number of forms that you will be receiving. You will give W-4 and I-9 forms to each employee to list the information you will need to determine the withholding amount. The deposit slips will be used to deposit federal withholding and FICA with local banks rather than waiting until the end of the quarter to send the money to the IRS. Form 941 is used each quarter to report your withholdings and FICA and form 940 is completed once a year for Federal Unemployment Tax (FUTA) and the State Unemployment Tax (SUTA), unless you owe more than \$100 at the end of a calendar quarter. If so, you must file form 8109-B and pay at the time.

At the end of each year, you will fill out a W-2 form for each employee, reporting their annual wages, withholdings and FICA. Form W-3 is used to transmit all of the W-2 information forms to the IRS. Consult your accountant, payroll specialist, or the State of Colorado Department of Revenue and Federal Internal Revenue Service for updated information. With any luck, your business will be so successful that you can turn all of this paperwork over to a bookkeeper, and keep yourself free for such things as running your business!

### State Withholding

Colorado Department of Revenue  
1375 Sherman Street • Denver, CO 80261  
Tel: 303.232.2416 • [www.taxcolorado.com](http://www.taxcolorado.com)

The State of Colorado requires that you withhold state income tax from all employees' wages. If you have ordered the "Business Start-Up Kit" you will receive the application and the withholding table. The blue tax application of the consolidated form can be used to apply for both a sales tax license and a withholding tax account. Typical withholding is approximately 5% of gross wages.

### Personal Property Tax

Boulder County Treasurer Taxpayer Service Section  
County Courthouse • 1325 Pearl Street, 1st Floor  
Boulder, CO 80302  
Tel: 303.441.3520 • Fax: 303.441.3598 • [www.co.boulder.co.us/treas](http://www.co.boulder.co.us/treas)

*Mailing address:*

P.O. Box 471 • Boulder, CO 80306-0471

An assessed value of 10% of the estimated market value is assigned to income producing tangible personal property. The mill levy of each taxing district is applied to the assessed value to result in personal property taxes due. Even though the value of your personal property is assessed in January, you are not mailed a tax bill until January of the following year. If you purchase a business, you should contact the County Treasurer's Office to determine the status of the taxes. A search should be done by the name of the business and by the address. A tax search is important because unpaid personal property taxes are a lien against the property.

## section 3

# Employer Regulations

## UNEMPLOYMENT INSURANCE —

The Unemployment Insurance Fund is made up completely from money collected from employers. If you are subject to the Colorado Employment Security Act and your employees become unemployed through no fault of their own, they are entitled to compensation. The rate is variable.

### DETERMINING LIABILITY

**FEDERAL:** If you paid out wages of \$1,500 or more, or if you had at least one employee for any part of a week in any of 20 different weeks during the year, you are subject to the tax. If you owe more than \$100 at the end of the calendar quarter, you must file form 8109-B and pay it then. Otherwise, you must pay annually when filing for 940. For more information call:

### Internal Revenue Service

Tel: 800.829.1040 • [www.irs.gov](http://www.irs.gov)

**STATE:** When you pay any wage to any employee, you become liable under the Colorado Employment Security Act. The state requires that form CR 100 be completed after beginning business even though you may consider yourself not liable for unemployment insurance. State tax applies to the first \$10,000 of wages paid to each employee per year. For more information contact:

### Colorado Department of Labor and Employment

Division of Employment and Training  
1515 Arapahoe Street • Denver, CO 80202-2117  
Tel: 303.620.4700 • [www.coworkforce.com](http://www.coworkforce.com)

Prior to the end of each quarter, you will receive the state unemployment tax form. It must be completed and returned prior to the last day of the month following the end of the quarter. You will need to show social security number, name and wages for each employee. Penalties assessed for late payments are \$50 per report plus \$50 for each quarter the report is late.

## WORKER'S COMPENSATION

### **Pinnacol Assurance**

720 South Colorado Boulevard • Denver, CO 80246  
Tel: 303.782.4000 • [www.pinnacol.com](http://www.pinnacol.com)

Pinnacol Assurance is an example of the many worker's compensation coverage companies in the Boulder area. Please contact your insurance agent for additional listings. All employers in Colorado are required to have worker's compensation coverage if they have any employees for any length of time. Corporate officers (owning 10% or more of corporate stock) who work actively in the business must be covered unless they elect to reject the coverage in writing. Sole proprietors and working partners must have the option of electing the coverage. Worker's compensation due to a job related injury or occupational disease must be paid after the third day. All premium costs are to be made by the employer.

## CIVIL RIGHTS & EMPLOYMENT DISCRIMINATION

### **Colorado Civil Rights Division**

1560 Broadway, Suite 1050 • Denver, CO 80202  
Tel: 303.894.2997 • [www.dora.state.co.us/Civil-Rights](http://www.dora.state.co.us/Civil-Rights)

If you have any questions about civil rights or what might be employment discrimination, you may contact the Colorado Civil Rights Commission. This commission enforces all Colorado laws concerning individual rights and employment discrimination.

## STATE AND FEDERAL WAGE AND HOUR LAW

### **Colorado Department of Labor and Employment**

1515b Arapahoe • Tower 2, Suite 400 • Denver, CO 80202  
Tel: 303.318.8000 • Fax: 303.318.8048 • [www.coworkforce.com](http://www.coworkforce.com)

### **U.S. Department of Labor**

200 Constitution Avenue, N.W. • Washington, D.C. 20210  
Tel: 866.487.2365 • [www.dol.gov](http://www.dol.gov)

Nearly all manufacturers, wholesalers, and contractors, as well as many retail and service businesses, are subject to federal minimum wage, overtime and child labor requirements.

## PERSONAL PROPERTY DECLARATION

### **Boulder County Assessor**

County Courthouse  
1325 Pearl Street, 2nd Floor • Boulder, CO 80302  
Tel: 303.441.3530 • [www.co.boulder.co.us/assessor](http://www.co.boulder.co.us/assessor)

#### *Mailing address:*

P.O. Box 471 • Boulder, CO 80306-0471

Each year you must file a statement with the County Assessor regarding the original cost, year acquired and description of your personal property (furniture, fixtures and equipment) used in your business. If you have not received the form by the first week of February, you should contact the County Assessor's Office. The form must be filed no later than April 15th of each year. This serves as the basis for determining your assessed value. The person who owns the property at midnight on January 1st of any given year is liable for the assessment for the entire year. The Assessor's Office does not prorate the assessment. If you wish to protest the assessed valuation of the property, this must be done between June 15th and 30th at the assessor's office.

## VEHICLE USE IN YOUR BUSINESS

### **Colorado Driver's License – Boulder Office**

2850 Iris Avenue • Boulder, CO 80301  
Tel: 303.442.3006

If your vehicle is used for commercial purposes in your business, it requires a commercial vehicle license. A commercial driver's license is required if gross vehicle weight is 26,001 lbs. or higher. Otherwise the vehicle may be operated with a normal operator's license. The Colorado State Highway Department regulates the size and weight of vehicles operating on Colorado highways.

For further information contact:

**Small Business Development Center**

2440 Pearl Street

P.O. Box 73

Boulder, CO 80306

Tel: 303.442.1475

