FEDERAL RESOURCES

Hiring Employees
Before you hire employees, you must file form SS-04 with the Internal Revenue Service to obtain an employer identification number for Federal withholding taxes and FICA.
- IRS: 1-800-829-4477 or visit www.irs.gov
- IRS Toll-Free Forms: 1-800-829-FORM (3676)
- Social Security Administration: 1-800-772-1213

Charitable and Nonprofit Organizations
To apply for exemption under Internal Revenue Section 501(c), call the IRS at 1-877-829-5500 or visit www.irs.gov

U.S. Small Business Administration (SBA)
The SBA provides assistance through four programmatic functions: access to capital (financing), entrepreneurial development (information and training), government contracting, and advocacy. Call 1-800-827-5722 or visit www.sba.gov

STATE OF SOUTH CAROLINA RESOURCES

All South Carolina Businesses
South Carolina Business One Stop (SCBOS) is the official state web portal for filing permits, licenses, registrations, or taxes with the state for new and existing businesses. The site includes helpful information and links. Visit www.scbos.com

Business Names & Trademarks
If you plan to use a business name, check the name’s availability with the Secretary of State’s Office to ensure it is not already in use in South Carolina. To trademark the name, you must register it with the Secretary of State’s Trademarks Division. Call (803) 734-0629 or visit www.scsos.com

Incorporation
To incorporate your business, contact the Secretary of State at (803) 734-2158 or www.scsos.com

Retail License
If you sell items at the retail level, you must obtain a retail license and collect and remit sales tax to the SC Department of Revenue. Call (864) 241-1200 (Greenville), (803) 898-5000 (Columbia) or visit www.sctax.org

Charitable and Nonprofit Organizations
Nonprofit organizations must file with the Secretary of State. Call (803) 734-0629 or visit www.scsos.com. To apply for exemption from sales and use tax on items sold for charitable purposes, you must file Form ST-387 with the SC Department of Revenue. Call (803) 896-1350 or visit www.sctax.org

Hotels, Motels, Extended Stays, and Bed & Breakfasts
If you rent accommodations, including vacation homes, for fewer than 90 days to the same person, you must collect and remit a 7% sales tax on accommodations and 6% sales tax on additional services to the SC Department of Revenue. Visit www.sctax.org

Alcohol
If you sell or serve alcohol, you must obtain a permit from the SC Department of Revenue’s ABL section. If you serve alcohol by the glass, you must also collect and remit a liquor by the drink tax. Call (803) 898-5864 or visit www.sctax.org

Tobacco
If you sell tobacco products, you must obtain a license from the SC Department of Revenue. Call (803) 896-1970 or visit www.sctax.org

Food
Restaurants, grocery stores, and other businesses that handle food must obtain approval from the SC Department of Health and Environmental Control prior to operation. Call the DHEC Region 2 Office at (864) 596-3327 or visit www.scdhec.gov

Contractors
You must obtain a SC State Contractor’s or Home Builder’s license from the SC Contractor Licensing Board before applying for a Spartanburg City building permit. Call (803) 896-4696 (Residential), (803) 896-4686 (Commercial) or visit www.llronline.com

Small Business Development Center (SBDC)
The SBDC offers marketing analysis, business plan preparation, financial feasibility studies and other valuable resources. Call the local SBDC Office at (864) 592-6318 or visit www.clemson.edu/centers-institutes/sbdc
Construction Permits
Before beginning construction work outside of City limits, you must pull the proper permits from the County Office of Building and Fire Codes. Call (864) 596-2727.

Occupancy of a Building or Opening a Business
Before buying or leasing a structure, occupying a building, or opening a business outside of City limits, you must contact the Spartanburg County’s Building Codes Department to arrange a pre-meeting. Call (864) 596-2727.

Alarm Registration
If you are located outside of City limits, you must register your alarm system with Spartanburg County. Call (864) 562-4416.

Scrap Metals
If you transport and sell non-ferrous metals to a scrap metal recycler, you must obtain a scrap metal permit from the Spartanburg County Sheriff’s Department. Call (864) 562-4416.

Business License
Spartanburg County does not require a local business license at this time.

Hospitality Tax
Restaurants, bars, private clubs, and other businesses that prepare, serve, repackage, or sell food or alcohol within City limits are required to collect a 2% hospitality tax. For activities that are not within the approved exemption, an organization may be required to obtain a business license. Call the City’s Finance Division at (864) 596-2055.

Business License
Any business that is located within the City of Spartanburg or any non-resident business that comes into the City that engages in, causes to be in, and/or represents himself/herself to be engaged in, any occupation or activity with the object of gain, benefit, or advantage, either directly or indirectly are required to purchase an annual business license for the calendar year. Call the City’s Finance Division at (864) 596-2055.

Businesses located within the City must meet Zoning, Sign Ordinance, Building, and Fire and Life Safety Codes and receive their Certificate of Occupancy before applying for a City business license.

Charitable and Nonprofit Organizations
Nonprofits are exempt from obtaining a City Business License for any charitable activities that are directly covered by their tax exempt status. For activities that are not within the approved exemption, an organization may be required to obtain a business license. Call the City’s Finance Division at (864) 596-2055.

Hospitality Tax
Restaurants, bars, private clubs, and other businesses that prepare, serve, repackage, or sell food or alcohol within the City limits are required to collect a 2% hospitality tax and remit it to the City’s Finance Division. Call (864) 596-2055.

City Special Events
Food and craft vendors that are interested in selling at Spring Fling, Music on Main, Creative Taste, the International Festival, or other events may contact the City’s Special Events Division at (864) 596-3105.

Minority/Women Owned Business Enterprise (M/WBE)
The M/WBE program organizes business workshops, keeps a listing of local M/WBEs whose goods or services could fill City bids, and advocates for M/WBE involvement in City projects. Contact the City’s M/WBE Coordinator at (864) 596-3449.

Business Opportunities with the City of Spartanburg
To obtain information on open bids for City goods, service, or construction contracts, call the City’s Procurement & Property Management Division at (864) 596-2790.

Economic Development
The City’s Economic Development Department provides assistance to new and existing businesses, property owners, and developers. It facilitates negotiations with the appropriate real estate professionals and property owners, helps to identify available local, state, and federal incentive and loan programs, and provides a liaison service between the business and other City departments. Call (864) 596-2909.

Zoning
Mobile businesses, carts and street vendors must obtain clearance from the City’s Planning Department before applying for a City Business License. Call (864) 596-2068.

Certificate of Occupancy
Businesses located within City limits must be inspected and receive a Certificate of Occupancy from the City’s Building Inspections Department. Call (864) 596-2041.

Garbage Collection for Downtown
Businesses located in the City’s downtown area are eligible for curbside pick-up. Call the City’s Solid Waste Division at (864) 596-3690.

Encroachment Permit
Before using sidewalk space for signage, merchandise racks, or tables and chairs, you must obtain an annual Encroachment Permit from the City’s Planning Division. Call (864) 596-2068.

Precious Metals
Businesses that purchase precious metals or precious or semiprecious stones or gems for profit, must obtain an annual precious metal permit from the City’s Public Safety Department. Call (864) 596-2860.

Taxi Driver or Chauffer’s License
Before applying for a new Taxi Driver or Chauffer’s License, you must complete a SLED background check. Call (803) 896-1443 or visit www.sled.sc.gov. License renewal paperwork is obtained from the City’s Public Safety Department. Call the Records Division at (864) 596-2035.