

**North Carolina Department of Revenue**  
www.dornc.com

**New Business Contact List**

The types of information needed and licensing and tax requirements vary based on the individual characteristics of each business. This list contains the names and telephone numbers of the most frequently contacted state, federal, and local governmental agencies to establish a new business.

<b>State Licenses and Taxes</b> .....	North Carolina Department of Revenue PO Box 25000 Raleigh, NC 27640-0001
Forms Order Line .....	1-877-252-3052
Certificate of Registration (Sales and Use Tax Number) .....	1-877-252-3052
Sales and Use Tax .....	1-877-252-3052
Withholding Tax .....	1-877-252-3052
Alcoholic Beverages Permit - ABC Commission .....	(919) 779-0700
Amusement Taxes .....	1-877-308-9103
Bingo - Crime Control and Public Safety .....	(919) 733-3029
Corporate Income Tax .....	1-877-252-3052
Excise Taxes:	
Alcoholic Beverages .....	(919) 733-3641
Tobacco .....	(919) 733-3651
Franchise Tax .....	1-877-252-3052
Individual Income Tax .....	1-877-252-3052
Installment Paper Dealer Tax .....	1-877-308-9103
Intangibles Tax .....	1-877-252-3052
Privilege Licenses .....	1-877-308-9103
Incorporating a Business .....	North Carolina Secretary of State 2 South Salisbury Street Old Revenue Building Raleigh, NC 27601 (919) 807-2225
Unemployment Insurance .....	Employment Security Commission of North Carolina PO Box 26504 Raleigh, NC 27611 (919) 707-1150 or your local ESC office
Workers Compensation .....	Your insurance agent or the North Carolina Rate Bureau PO Box 176010 Raleigh, NC 27619-6010 (919) 783-9790

State Labor Law Regulations ..... North Carolina Department of Labor  
4 West Edenton Street  
Raleigh, NC 27601  
(919) 733-7166 or 1-800-NC-Labor

Health and Safety - OSHA ..... (919) 807-2900  
Wage and Hour ..... (919) 807-2796

Child Day Care Licensing ..... Division of Child Development  
319 Chapanoke Road, Suite 120  
Raleigh, NC 27603  
(919) 662-4499

Motor Vehicle Dealer's License ..... Division of Motor Vehicles  
Enforcement Section  
1100 New Bern Avenue, Annex Building  
Raleigh, NC 27697  
(919) 861-3182

Notary Public Licensing ..... Notary Public Offices  
North Carolina Secretary of State  
2 South Salisbury Street, Old Revenue Building  
Raleigh, NC 27601  
(919) 807-2131

**Federal Taxes and Licenses** ..... United States Internal Revenue Service  
320 Federal Place  
Greensboro, NC 27401

Federal Employer Identification Number (FEIN),  
Income Tax Withholding, and FICA Information ..... 1-800-829-1040

License for Firearms and Ammunitions ..... Bureau of Alcohol, Tobacco & Firearms Division  
6701 Carmel Road, Suite 200  
Charlotte, NC 28226  
(704) 716-1800

**Contact your city or county offices for information on the following:**

- Building Inspection
- City Licenses and Business Tax
- County Licenses and Business Tax
- Fire Prevention Inspection - Local Fire Department
- Food Handlers Inspection - Health Department
- North Carolina Assumed Name Act - Register of Deeds Office  
(for partnerships which do not use the name of the principals)
- Occupancy Tax
- Prepared Meals Tax
- Sign Permits
- Zoning Information