

Oregon Business Guide

How to Start a Business in



Business Information Center - Corporation Division - Secretary of State

FilingInOregon.com

Dear Oregon Entrepreneur,

Welcome to The Oregon Business Guide, *How To Start a Business in Oregon*.

The Secretary of State's Corporation Division operates the Business Information Center, and publishes this guide. Many state agencies worked to provide information on government registration and licensing requirements for businesses. This guide provides basic information and a general checklist to guide you through the process of starting a business in Oregon. The guide also highlights business assistance programs that can help you as you begin and continue to operate your business.

The Business Information Center also publishes a separate guide to assist business when hiring employees. The Oregon Business Guide, *Employer's Guide for Doing Business in Oregon*, provides a general checklist to guide you through government's requirements for Oregon employers.

Both guides can be used independently or together depending on the specific needs of your business.

Please contact the Business Information Center for further information or for any questions at

**Corporation Division, Secretary of State
Business Information Center**

Public Service Building, Suite 151
255 Capitol St. NE
Salem, OR 97310-1327

(503) 986-2200

E-mail: brc.sos@state.or.us

www.FilingInOregon.com

PUBLICATION LIMITATIONS

The participating government agencies share all information allowed by law and help each other enforce compliance with the individual programs. If you have any questions about the material covered in this booklet, please contact the appropriate agency. Phone numbers are listed in each section along with material provided by the agency. Information in this publication is not a complete statement of laws and administrative rules.

The State of Oregon has made every effort to ensure accuracy of the information at publication, but it is impossible to guarantee that the information remains continuously valid.

This publication is updated periodically; assistance with corrections and additions is welcome. Please email suggestions to the Business Information Center at brc.sos@state.or.us.

Corporation Division, Secretary of State

Business Information Center

255 Capitol St. NE, Suite 151

Salem, OR 97310-1327

(503) 986-2200

brc.sos@state.or.us

www.FilingInOregon.com

STARTING A BUSINESS CHECKLIST

Starting a successful business requires a great deal of preparation. The following is a list of recommendations to help you get your business off to a good start. For a more comprehensive checklist, please see pages 1- 4.

1. Preparation

- Knowledge & Experience Research
-

2. Planning

- Business Plan Seek professional advice
 Financing Business Assistance Programs
-

3. Select Your Business Name and Structure

- Understand business structures Check business name for availability at www.filinginoregon.com
-

4. Register Your Business at www.filinginoregon.com

5. Tax Information for Income & Businesses

- Federal Taxes & ID Number State Taxes
 Local Taxes Property Taxes
-

6. Licensing

- Check the Business Wizard at www.filinginoregon.com Check License Directory - Oregon Licenses, Permits and Registrations
-

7. Other Requirements, if needed

- Department of Environmental Quality Comply with ADA law
 Patents, Copyrights, and Trademarks Using music in your business
 Buying wholesale for your business
-

8. Hiring Employees

- Review *Employer's Guide for Doing Business in Oregon* at www.filinginoregon.com
-

9. Ongoing Registration Requirements

- Renew business registrations, business licenses, and occupational licenses

TABLE OF CONTENTS

PUBLICATION LIMITATIONS	ii
STARTING A BUSINESS CHECKLIST	iii
COMPREHENSIVE NEW BUSINESS CHECKLIST	1
STEP 1 – PREPARATION	1
Knowledge.....	1
Experience	1
Research	1
STEP 2 – PLANNING	1
Business Wizard	1
Write a Business Plan	2
Seek Professional Advice	2
Financing	2
Business Assistance Programs	2
Management & Technical Services	2
STEP 3 – SELECT YOUR BUSINESS ORGANIZATION STRUCTURE & NAME.....	2
Choose a Business Structure	2
Choose a Business Name.....	3
STEP 4 – REGISTER YOUR BUSINESS.....	3
STEP 5 – UNDERSTANDING TAX OBLIGATIONS.....	3
STEP 6 – CHECK LICENSES.....	3
STEP 7 – OTHER REQUIREMENTS.....	3
STEP 8 – HIRING EMPLOYEES	4
STEP 9 – ONGOING REGISTRATION REQUIREMENTS	4
SELECT BUSINESS ORGANIZATION STRUCTURE & NAME	5
Business Organization and Registration.....	5
“Real and True” Name	5
Sole Proprietorship	6
General Partnership	6
Corporation.....	6
Domestic Corporation	7
Foreign Corporation	7
Limited Liability Company	7
Domestic Limited Liability Company	8
Foreign Limited Liability Company.....	8
Limited Partnership	8
Domestic Limited Partnership	8
Foreign Limited Partnership.....	9
Limited Liability Partnership	9
Domestic Limited Liability Partnership	9
Foreign Limited Liability Partnership	9
Annual Reports.....	10
Amended Annual Report.....	10
Reserving a Business Name	10
Assumed Business Names.....	10
New Registration.....	11
Registration Renewal.....	11
Amended Registration.....	11
Renew Online	11

DETERMINE EMPLOYER STATUS.....	12
Who is an Employer?	12
Who is an Employee?.....	12
Who is an Independent Contractor?	12
BOLI and US Department of Labor Definition.....	12
Internal Revenue Service Definition	12
OREGON’S MINIMUM WAGE	13
CHECK STATE & LOCAL LICENSE REQUIREMENTS.....	13
License Requirements	13
CONSTRUCTION & LANDSCAPE CONTRACTOR LICENSES	14
Who Should be Licensed with the Construction Contractors Board (CCB)?.....	14
CCB Requirements.....	14
Class of Independent Contractor	14
Employees or Subcontractors?	15
Applying for a CCB License	15
General Information	15
Who Should be Licensed with the Landscape Contractors Board (LCB)?	16
LCB Requirements	16
Class of Independent Contractor (Employer Accounts).....	16
Employees or Subcontractors?	17
Completing the LCB Licensing Process.....	17
General Information	17
SALE OF SECURITIES.....	18
CHECK ZONING FOR BUSINESS LOCATION.....	18
Zoning Requirements	18
SALES TAX INFORMATION	19
INCOME TAX INFORMATION.....	19
Federal and State Income Taxes.....	19
Income Tax for Sole Proprietors	19
Income Tax for Partnerships	19
Income Tax for Limited Liability Companies	20
Income & Excise Tax for Oregon Corporations.....	20
Income & Excise Tax for S Corporations	20
Estimated Income Tax Payments (Individual)	20
Estimated Income Tax Payments (Corporations).....	21
PERSONAL PROPERTY TAX REPORT	21
Personal Property	21
CHECK ON OTHER BUSINESS TAXES	21
Federal Taxes	21
State Taxes	21
State Taxes (continued).....	22
Local Taxes	22

FEDERAL TAX ID NUMBER (SS-4 FORM)	23
General Information	23
Apply for Tax Identification Number (SS-4)	23
IF YOU HANDLE HAZARDOUS MATERIALS	24
Check with Oregon DEQ.....	24
DEQ Handbook	24
Check with State Fire Marshal	25
Request a survey for an unreported site.....	25
For more information on State Fire Marshal requirements	25
COMPLY WITH AMERICANS WITH DISABILITIES ACT	26
Background	26
General Information	26
BUSINESS ASSISTANCE PROGRAMS	27
MANAGEMENT & TECHNICAL SERVICES	27
Small Business Development Center (SBDC) Network	27
Oregon Small Business Development Centers	27
Oregon Small Business Development Centers (continued).....	28
Washington Small Business Development Centers.....	28
SCORE “Counselor to America’s Small Business”	29
ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT	29
Business Development Assistance	30
Small Business Assistance	30
Business Retention Services.....	30
Access to Markets.....	30
Access to Capital	30
Contact OECDD Regional Development Offices	31
Other OECDD Contacts	31
EMERGING BUSINESS ASSISTANCE PROGRAMS	32
Oregon Association of Minority Entrepreneurs (OAME).....	32
Governor’s Advocate for Minority, Women & Emerging Small Business (MWESB).....	32
Opportunity Register & Clearinghouse Project.....	32
Office of Minority, Women & Emerging Small Business (OMWESB)	32
ONABEN – A Native American Business Network.....	33
Downtown Development.....	33
Telecommunication Assistance	33
FINANCIAL RESOURCES	34
Local Revolving Loan Funds	34
Oregon Contacts for Revolving Loan Funds.....	34
Oregon Business Loans, Guarantees, Revenue Bonds and Referrals.....	34
SBA Loan and Loan Guarantee Programs	35
MARKETING & INTERNATIONAL TRADE.....	35
Government Contract Assistance Program.....	35
Agricultural Products Marketing	35
Portland Export Assistance Center:.....	36
U.S. Commercial Service / U.S. Small Business Administration	36

EMPLOYEE HEALTH INSURANCE ASSISTANCE	37
Office of Private Health Partnerships (OPHP)	37
Small Employer Health Insurance (SEHI)	37
LABOR MARKET INFORMATION	38
Information on the Internet.....	38
Labor Market Information Publications	38
PATENTS, COPYRIGHTS & TRADEMARKS	39
U.S. Patents	39
U.S. Copyrights	39
Trade and Service Mark	40
Oregon Trade and Service Mark Registration	40
Federal Trade and Service Mark Registration	40
BUYING WHOLESALE FOR YOUR BUSINESS.....	41
IF YOU USE MUSIC IN YOUR BUSINESS.....	41
OREGON IDENTITY THEFT PROTECTION ACT	42
OREGON COUNTY ASSESSOR PHONE NUMBERS.....	43
OREGON COUNTIES MAP	44
NOTES.....	45
STARTING A BUSINESS CHECKLIST	46

COMPREHENSIVE NEW BUSINESS CHECKLIST

STEP 1 – PREPARATION

Knowledge

You should have experience in and knowledge of the business you plan to enter. If you don't have either, consider working in the industry or with a successful owner/operator for at least six months.

Experience

Having prior experience in management of people and finances is critical to increasing your chances of business success. This is extremely helpful since the majority of businesses fail due to poor or inexperienced management. Oregon's Small Business Development Centers are an excellent resource for training and assistance to help your business succeed. See "[Small Business Development Centers](#)".

Research

Do your homework. Hours spent studying your proposed business idea can save you money in the long run and gives you the proper information to avoid unsound business decisions.

- Oregon's Small Business Development Centers (SBDC) provide services to Oregon's small businesses. Find the SBDC in your area at www.bizcenter.org.
- Check with the Small Business Administration at www.sba.gov.
- Consult with a [SCORE](#) counselor at www.score.org.
- Your banker knows a great deal about your area, including average income, level of competition, real estate, and rental values. Bankers can be of great assistance if you take the initiative. Establishing a credit line with your bank can help develop a sound relationship with your banker, and a good record of payment is an advantage when applying for business loans.
- Contact insurance brokers about coverage needed for your business activity and for approximate premiums. Since insurance is a competitive business, contact several agents for a comparison of both suggested coverage and premiums.
- Visit your local library. The librarian can help you find the information you need.
- Check with relevant trade associations, and the local Chamber of Commerce.

STEP 2 – PLANNING

Business Wizard

A service of the Business Information Center is the Business Wizard. Users answer a few brief questions and are provided with a customized referral list of:

- Government Licensing Contacts
- Registration Information Contacts
- Regulatory Contacts
- Organizational Contacts
- City Contacts
- County Contacts

This referral list contains phone numbers for key agency contacts and Internet links to appropriate forms, publications and information about requirements for doing business in Oregon. The Business Wizard is available at www.filinginoregon.com/businesswizard.

Write a Business Plan

Whether you are just starting out or already own a small business, completing a basic business plan will help you succeed. Oregon's Small Business Development Centers can offer help to guide you step-by-step through the fundamentals of your business plan. Answering a few essential questions will help you clarify and organize what you already know – or need to know – about your business operations. A clear picture of the fundamentals of your business will create a strong foundation to build new ideas, markets, and strategies. Completing a business plan provides you with a better understanding of the financial needs and profit potential of your business. For more information, see the section on "[Business Assistance Programs](#)".

Seek Professional Advice

Consult two professional people:

- **An attorney** – Consider having an attorney examine the papers you sign. Get advice on any legal questions pertinent to your business such as tax law, liability issues, labor laws if you plan to hire employees or landlord-tenant laws if you plan to lease your place of business. If you do not have any attorney, you may call the Oregon State Bar toll-free at 1-800-452-7636 for referrals, www.osbar.org.
- **An accountant** – A CPA, a public accountant or a licensed tax consultant can advise you and possibly save you money on taxes if you are buying or starting a business. Your accountant can review tax forms with you, help you fill out the proper reports and give you prompt financial information. If you do not have an accountant, you may call the Oregon Association of Independent Accountants at 503-282-7247, www.oaia.net, or the Oregon Society of Certified Public Accountants at 503-641-7200, www.orcpa.org, for referrals.

Financing

Identify how you will finance your business. New businesses often underestimate the amount of money it takes to get a business started. An entrepreneur needs to identify both the start-up capital costs and the cash-flow requirements for a business. The total of the two, plus a reserve, is the capital recommended for starting a business. Obtain information on state loan programs from the Business Finance Section, Oregon Economic & Community Development Department, 503-986-0160, <http://econ.oregon.gov/>. See "[Financial Resources](#)" in this guide for more information.

Business Assistance Programs

Oregon has many programs available to assist businesses. See "[Business Assistance Programs](#)" for more information.

Management & Technical Services

Oregon's Economic & Community Development Department provides reports and services for and about Oregon businesses. They also publish the guide "Doing Business in Oregon" that offers information about where to look for help with your business. This guide is available at www.oregon4biz.com.

STEP 3 – SELECT YOUR BUSINESS ORGANIZATION STRUCTURE & NAME

Choose a Business Structure

Many factors must be considered when choosing the best form of business ownership or structure. The choice you make can have an impact on multiple aspects of your business, including taxes, liability, ownership succession, and others. A legal representation and accountant should be consulted before making a determination as to the type of business entity to form. See "[Select Your Business Name & Structure](#)" for more information.

Choose a Business Name

When you are ready to select a business name or assumed business name for your business, check the Business Registry database for name availability, www.filinginoregon.com/businessnamesearch. Sole proprietors may conduct business under their own name or they may choose to use an assumed business name. See “[Select Your Business Name & Structure](#)” for more information.

STEP 4 – REGISTER YOUR BUSINESS

The Oregon Secretary of State’s Corporation Division is the place to register your Business Corporation, Nonprofit Corporation, Limited Liability Company, Limited Liability Partnership, Assumed Business Name, and Oregon Trademark or Service Mark. Most business types can be filed online through the Central Business Registry by visiting our website at www.filinginoregon.com/cbr. Forms are also available online at www.filinginoregon.com.

STEP 5 – UNDERSTANDING TAX OBLIGATIONS

Understanding your tax obligations is an important consideration for any business. You may wish to consult with a professional tax advisor or an accountant to help you understand your tax obligations.

Learn about requirements to report personal property to your county assessor’s office. You will also want to check on other taxes that may apply to your business.

Most businesses will need to apply to the Internal Revenue Service for a federal employer identification number (EIN). See “[Federal Tax ID Number \(SS-4 Form\)](#)” for more information on how to obtain a Federal EIN number.

Depending on your situation, such as hiring employees, you may also need a Business Identification Number (Oregon Tax Identification Number). Obtain this Payroll Tax Reporting Number online through the Central Business Registry by going to our website at www.filinginoregon.com/cbr, or by completing a Combined Employer’s Registration form available from the Oregon Department of Revenue or the Oregon Employment Department. Please refer to the separate publication “Employer’s Guide for Doing Business in Oregon” for more information.

All businesses are required to file a personal property report with the county assessor’s office each year. The report should include all personal property on the business premises on the assessment date. If your business has personal property in more than one county, you must submit a separate return in each county. See “Personal Property Tax Report” for more information.

STEP 6 – CHECK LICENSES

Many occupations and business activities require special licenses, permits, registrations, or certifications from state agencies or boards. See “[Check State & Local License Requirements](#)” on page 19 for more information.

STEP 7 – OTHER REQUIREMENTS

Check with the Department of Environmental Quality and State Fire Marshal if your business will handle hazardous wastes. See “[If You Handle Hazardous Materials](#)” on page 30 for more information.

Determine if you comply with the Americans with Disabilities Act (ADA). Many businesses are subject to this federal law that prohibits discrimination against disabled person. See “[Comply with Americans with Disabilities Act](#)”.

Learn about registering Patents, Copyrights, Trademarks, and Service Marks with the State of Oregon and the federal government. See “[Patents, Copyrights & Trademarks](#)”.

STEP 8 – HIRING EMPLOYEES

The Business Information Center also publishes a separate guide to assist business when hiring employees. The “Employer’s Guide for Doing Business in Oregon” also provides a general checklist along with contact information and information on government requirements for Oregon’s employers. Review the Employer’s Guide for Doing Business in Oregon, at www.filinginoregon.com/forms/pdf/business/1103.pdf.

STEP 9 – ONGOING REGISTRATION REQUIREMENTS

After you have established your business and fulfilled the initial requirements, you will want to make sure that you keep your reporting and registration obligations current. Businesses registered with the Secretary of State Corporation Division must file annual reports and renew their registration information. Payment coupons are mailed approximately 45 days prior to renewal due date. For more information, or to renew on-line, visit www.filinginoregon.com/business/annual_reports.htm.

Many occupational or business licenses require annual renewal or recertification. For more information, visit www.licenseinfo.oregon.gov for specific requirements.

Nonprofit organizations that engage in charitable activities need to file annual reports with the Oregon Department of Justice (DOJ)’s Charitable Activities Section, and the Internal Revenue Service. For more information, visit www.filinginoregon.com/business/nonprofit_information.htm.

SELECT BUSINESS ORGANIZATION STRUCTURE & NAME

Business Organization and Registration

You may operate a business by yourself as a sole proprietorship, with another person as a general partnership, or as a separate legal entity, such as a corporation, limited liability company, limited liability partnership, or limited partnership. Each type of business organization structure has advantages and disadvantages. If you have questions on the form of business that is best for your particular business, a qualified tax consultant or attorney can advise you. Your local Small Business Development Center or library may also have literature or classes that will help you compare different types of business organizations. If you are a construction or landscape contractor, the Construction Contractors Board and Landscape Contractors Board can provide some information on the advantages and disadvantages of different business structures for those business activities.

This section provides information on types of business organization and the registration required for each. Forms are available at www.filinginoregon.com/forms/business. Submit the completed form and a non-refundable \$50 processing fee (payable to: Corporation Division) to the following address or fax number, or file online for faster service.

Corporation Division

Public Service Building, Suite 151
255 Capitol Street NE
Salem, OR 97310-1327
Fax: 503-378-4381

Online www.filinginoregon.com/cbr is your fastest and most convenient option for registering a new business in the State of Oregon. Online filings are processed the same or next business day.

In Person If you need to expedite the processing of a registration, documents brought to the Customer Service Counter of the Corporation Division are processed while you wait.

Fax Payment must accompany the document with a Visa or MasterCard number. Faxed documents are processed in the order received, usually within three business days.

US Mail Please allow one to two weeks for processing documents submitted by mail.

Express Mail Documents delivered to the Corporation Division at the above address by express delivery mail such as FedEx or UPS are processed within 24 hours of receipt.

Please be aware that overnight service of the US Postal Service does not deliver directly to the Corporation Division; the US Postal Service delivers all state mail to a central location and documents received via that service are processed as regular mail.

If you would like to check a name for availability prior to submitting an application, you may check our website at www.filinginoregon.com/businessnamesearch. However, a name availability check does not guarantee the name will still be available when the Corporation Division receives the application.

“Real and True” Name

A “real and true” name means the first name, middle initial or name, and last name of each business owner. For corporations, limited liability companies, and other business entities, the business name registered with the Corporation Division is the real and true name of the business.

Sole Proprietorship

A sole proprietorship is the simplest form of business in which one individual conducts the business. The business owner is personally liable for the obligations of the business.

A sole proprietor does not have to register with the Corporation Division unless he or she is using an assumed business name. If the name of the business does not include the “real and true” name of the business owner, registration as an assumed name is required. Registration tells the public who is doing business under that business name. See “[Assumed Business Names](#)”.

General Partnership

A general partnership is an association of two or more persons doing business. All partners are personally liable for the obligations of the business. A general partnership does not have to be registered with the Corporation Division unless it uses an assumed business name. If the name of the business does not include the “real and true” name of each business owner, registration as an assumed business name is required. Registration tells the public who is doing business under that business name. See “[Assumed Business Names](#)”.

Corporation

A corporation is a legal entity created under Oregon law by submitting articles of incorporation to the Corporation Division. A corporation is owned by its shareholders, in whose names the shares are registered in the records of the corporation. The articles of incorporation must state how many shares the corporation has authority to issue.

A corporation acts as a single entity. It exists separately from its owners, and continues to exist even though the shareholders may change. As a separate entity, a corporation must file its tax returns. It may own property, sue, and be sued.

A corporation is managed by a board of directors. Except for the initial board, the shareholders generally select the directors. The number of directors is determined by the articles of incorporation or the bylaws. The directors must elect the president and secretary and adopt bylaws. The board may elect or appoint other officers, or the bylaws may prescribe how other officers are selected. The same person can hold two or more offices.

A corporation must have a registered agent in Oregon whose street address is the registered office. When a corporation is sued, the legal papers are served on the registered agent. Thus, it is necessary that the registered office have a street address. The registered office must be a physical street address, and cannot be a Post Office box or private mailbox (PMB) at a commercial mail-receiving agency. A registered agent can be an individual or a legal entity.

The three common types of corporations filed in Oregon are business corporations, nonprofit corporations, and professional corporations. Business and professional corporations are for-profit corporations. A nonprofit corporation is formed for any lawful purpose except for financial profit. A professional corporation is a for-profit corporation formed for the purpose of providing one or more specific types of professional service. All the shareholders of the professional corporation must be licensed to render one of the professional services.

Corporations formed under Oregon law are “domestic” corporations. Those formed under the laws of other states or countries, but transacting business in Oregon, are “foreign” corporations.

Domestic Corporation

To form a domestic corporation in Oregon, articles of incorporation and a non-refundable \$50 processing fee must be submitted to the Corporation Division. Before articles of incorporation are filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. If the name is distinguishable and the articles conform to Oregon law, the Corporation Division processes the document and returns an acknowledgment to the customer. File online at www.filinginoregon.com/cbr, or download forms at www.filinginoregon.com/forms/business.

Once the existence of the corporation is established, an organizational meeting of the board of directors is generally held to adopt bylaws and elect officers. The bylaws of the corporation may contain any provisions to regulate and manage the affairs of the corporation consistent with statutes and the articles of incorporation.

Note: The Corporation Division does not have a separate filing for an S corporation. The S designation is a federal tax designation. A business corporation that meets the Internal Revenue Service (IRS) requirements for S corporation status can apply for federal tax status as an S corporation by filing Form 2553, "Election by a Small Business Corporation," with the IRS. Form 2553 and instructions can be obtained from your local IRS office or from the IRS forms line at 1-800-829-3676. IRS forms are available at www.irs.gov/formspubs/index.html.

Foreign Corporation

A foreign corporation must obtain authority from the Corporation Division to transact business in Oregon. An application of authority, including the name and address of its Oregon registered agent and a non-refundable \$50 processing fee must be submitted to the Corporation Division. A certificate of existence or similar document from the jurisdiction of incorporation must be submitted with the application form. The certificate or similar document must be dated within 60 days of the date of the application. Before an application of authority is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. If the name is distinguishable and the articles conform to Oregon law, the Corporation Division processes the document and returns an acknowledgment to the customer. Forms are available at www.filinginoregon.com/forms/business.

Limited Liability Company

A limited liability company (LLC) is an unincorporated association having one or more members. The LLC can be managed by managers or members. Managers can be but are not required to be members. It must be stated in the articles of organization if the limited liability company is to be managed by managers. Managers could be compared to the board of directors, and members are like the shareholders of a corporation or limited partners of a limited partnership. In order to be a member of a limited liability company, a contribution such as cash, property, or services rendered must be made.

The internal affairs of the LLC are governed by operating agreements that may be oral or written. These operating agreements are comparable to the bylaws of a corporation. The internal affairs are managed by the members, unless the articles of organization specifically state that they shall be managed by one or more managers. A limited liability company must have a registered agent in Oregon whose street address is the registered office. When a limited liability company is sued, the legal papers are served on the registered agent. Thus, it is necessary that the registered office have a street address. The registered office must be a physical street address, and cannot be a Post Office box or private mailbox (PMB) at a commercial mail-receiving agency. A registered agent can be an individual or a legal entity.

Limited liability companies organized under Oregon statute are "domestic" limited liability companies. Those formed under the laws of other states, but transacting business in Oregon, are "foreign" limited liability companies.

Domestic Limited Liability Company

To form a domestic limited liability company in Oregon, articles of organization and a non-refundable \$50 processing fee must be submitted to the Corporation Division. Before articles of organization are filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. In addition, the name of the limited liability company must contain the words "limited liability company" or the abbreviation "L.L.C." or "LLC". If the name is distinguishable and the articles conform to Oregon statute, the Corporation Division processes the document and returns an acknowledgment to the customer. File online at www.filinginoregon.com/cbr, or download forms at www.filinginoregon.com/forms/business.

Foreign Limited Liability Company

A foreign limited liability company must obtain authority to transact business in Oregon. An application of authority, including the name and address of its Oregon registered agent and a non-refundable \$50 processing fee must be submitted to the Corporation Division. A certificate of existence or similar document from the jurisdiction of organization must be submitted with the application form. The certificate or similar document must be dated within 60 days of the date of the application. Before an application of authority is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. If the name is distinguishable and the application conforms to Oregon statute, the Corporation Division processes the document and returns an acknowledgment to the customer. Forms are available at www.filinginoregon.com/forms/business.

Limited Partnership

A limited partnership consists of at least one general partner and one limited partner. The general partners control the business and are liable for debts and obligations of the partnership. A limited partner is similar to a shareholder in a corporation because that person's liability is generally limited to the amount of contribution to the partnership.

A limited partnership must have a registered agent in Oregon whose street address is the registered office. When a limited partnership is sued, the legal papers are served on the registered agent. Thus, it is necessary that the registered office have a street address. The registered office must be a physical street address, and cannot be a Post Office box or private mailbox (PMB) at a commercial mail-receiving agency. A registered agent can be an individual or legal entity.

Limited partnerships organized under Oregon law are "domestic" limited partnerships. Those formed under the laws of other states or countries, but transacting business in Oregon, are "foreign" limited partnerships.

Domestic Limited Partnership

To form a domestic limited partnership, a certificate of limited partnership and a non-refundable \$50 processing fee must be submitted to the Corporation Division. Before a certificate of limited partnership is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. In addition, the name of the limited partnership must contain the words "limited partnership" without abbreviation. If the name is distinguishable and the certificate conforms to Oregon statute, the Corporation Division processes the document and returns an acknowledgment to the customer. File online at www.filinginoregon.com/cbr, or download forms at www.filinginoregon.com/forms/business.

Foreign Limited Partnership

A foreign limited partnership must obtain authority from the Corporation Division to transact business in Oregon. An application for registration, including the name and address of its Oregon registered agent and a non-refundable \$50 processing fee must be submitted to the Corporation Division. A certificate of existence or similar document from the jurisdiction of organization must be submitted with the application form. The certificate or similar document must be dated within 60 days of the date of the application. Before a foreign limited partnership is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. A business name is "distinguishable" if it does not exactly copy a name already on record. If the name is distinguishable and the application conforms to Oregon statute, the Corporation Division processes the document and returns an acknowledgment to the customer. Forms are available at www.filinginoregon.com/forms/business.

Limited Liability Partnership

A limited liability partnership is an association of two or more persons doing business. It is restricted to partnerships that render a professional service and include: Accountants, Architects, Attorneys, Chiropractors, Dentists, Landscape architects, Naturopaths, Nurse practitioners, Psychologists, Physicians, Podiatrists, Radiology technologists, Real estate appraisers, and other persons providing to the public types of personal services substantially similar that may be lawfully rendered only pursuant to a license, or partnerships that are affiliated with a limited liability partnership and render a complementary service or provide services or facilities to the limited liability partnership. Check with your professional licensing agency or board to be sure they recognize this form of business organization before you register with the Corporation Division.

Limited liability partnerships formed under Oregon statute are "domestic" limited liability partnerships. Limited liability partnerships formed under the laws of other states, but transacting business in Oregon, are "foreign" limited liability partnerships.

Domestic Limited Liability Partnership

To form a domestic limited liability partnership, an application for registration and a non-refundable \$50 processing fee must be submitted to the Corporation Division. Before a limited liability partnership is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. In addition, the name of the limited liability partnership must contain the words "Limited Liability Partnership" or the abbreviation "L.L.P." or "LLP" as the last words or letters of its name. If the name is distinguishable and the application conforms to Oregon law, the Corporation Division processes the document and returns an acknowledgment to the customer. Forms are available at www.filinginoregon.com/forms/business.

Foreign Limited Liability Partnership

A foreign limited liability partnership must obtain authority from the Corporation Division to transact business in Oregon. An application for authorization and a non-refundable \$50 processing fee must be submitted to the Corporation Division. A certificate of existence or similar document from the jurisdiction of organization must be submitted with the application form. The certificate or similar document must be dated within 60 days of the date of the application. Before an application for authorization is filed, the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. In addition, the name of the limited liability partnership must contain the words "Limited Liability Partnership" or the abbreviation "L.L.P." or "LLP" as the last words or letters of its name. If the name is distinguishable and the application conforms to Oregon law, the Corporation Division processes the document and returns an acknowledgment to the customer. Forms are available at www.filinginoregon.com/forms/business.

Annual Reports

Corporations, Limited Liability Companies, Limited Liability Partnerships, Limited Partnerships, and Nonprofit Corporations are required to file an annual report with the Secretary of State Corporation Division every year by the anniversary date of the registration. The Corporation Division will mail a full annual report (first annual report) or an annual report payment only coupon (subsequent annual report) to the business' mailing address, approximately forty-five days prior to the anniversary date. **Note:** Nonprofit corporations will receive a full annual report each year. Submit the annual report payment coupon or full annual report along with a non-refundable \$50 processing fee (payable to: Corporation Division) in the envelope provided.

Save time by renewing your business registration online. If your business registration is due for renewal, you can renew online at www.filinginoregon.com/business/annual_reports.htm.

Amended Annual Report

If names or addresses need to be updated at any time after the first annual report has been filed, an amendment to the annual report must be submitted to the Corporation Division. There is no processing fee for an amendment. Forms are available at www.filinginoregon.com/forms/business.

Reserving a Business Name

Any person intending to organize a corporation, limited liability company, limited liability partnership, or limited partnership may reserve a name by submitting an application for name reservation and a non-refundable \$50 processing fee to the Corporation Division. The name must be distinguishable from other active names on Business Registry records. If the name is distinguishable, the Corporation Division processes the document and reserves the name for 120 days.

Assumed Business Names

The main reason to register your business name is to tell the public (and other businesses) whom is doing business under that name.

A business name must be registered with the Corporation Division as an assumed business name if the “real and true” name of each person who is carrying on the business is not conspicuously disclosed to the public in the business name. Each person’s “real and true” name must include first name, middle initial and last name. Nicknames are not ‘real and true’ names and must be registered as assumed business names. If there are words that suggest additional owners, such as “company” or “associates”, the business name must be registered.

A business name that includes the “real and true” names of all owners’ may also be registered, but the registration is optional. A corporation, limited liability company, limited liability partnership or limited partnership does not need to register its name as an assumed business name, unless the entity wants to use the name without the entity type designation.

If a person transacts business with an **un**registered assumed business name, he or she may not have standing in court to pursue or defend legal actions, and may find it difficult to do business, for example, getting licenses, opening bank accounts, and entering into contracts.

New Registration

To register an assumed business name, an assumed business name application and a non-refundable \$50 processing fee must be submitted to the Corporation Division. The name must be registered in at least one county. For your convenience, there is a map of [Oregon Counties](#) in the appendix of this publication.

Before an assumed business name is filed the name is checked for availability. The name must be distinguishable from other active names on the division's database. Basically, a business name is "distinguishable" if it does not exactly copy a name already on record. Since an assumed business name is registered by county, there may be identical names in the database but associated with different counties. If the name is distinguishable and the application conforms to Oregon law, the Corporation Division processes the document and returns an acknowledgment to the customer.

File online at www.filinginoregon.com/cbr, or download forms at www.filinginoregon.com/forms/business.

Registration Renewal

Assumed business names must be renewed every two years, prior to the second anniversary date and each two-year anniversary thereafter. Approximately forty-five days prior to the anniversary date, the Corporation Division will mail an assumed business name registration renewal payment coupon to the business' mailing address. The assumed business name registration renewal must be received by the Corporation Division on or before the renewal due date to prevent cancellation of the assumed business name registration. Renew online at www.filinginoregon.com/business/annual_reports.htm.

Amended Registration

Whenever there is a change in owner/registrant names or addresses, an amendment to the assumed business name must be submitted to the Secretary of State Corporation Division. There is no processing fee for an amendment.

Note: assumed business names cannot be changed or amended once registered; a new name registration is required to register a new or different assumed business name. Forms are available at www.filinginoregon.com/forms/business.

Renew Online

Renew Online - Save time by completing your assumed business name renewal online. If your business name is due for renewal and you wish to pay with a credit card, Renew online at www.filinginoregon.com/renew.

DETERMINE EMPLOYER STATUS

Who is an Employer?

Are you an employer responsible for filing and paying one or more payroll tax? If you pay someone to work for you, you are in charge of the way the job is done, and have the right to direct and control the worker, the worker is probably your employee. Oregon law differs from federal law and from state agency to agency.

An employer may be an individual, corporation, partnership, estate, trust, association, joint venture, or other unincorporated organization. Religious, educational, charitable, and social organizations can also be employers, even though such organizations may be exempt from paying income tax.

If you are an employer, it is recommended that you review the companion publication, the “Employer’s Guide for Doing Business in Oregon” and contact the individual agency programs for further information. Review the Employer’s Guide for Doing Business in Oregon, at www.filinginoregon.com/forms/pdf/business/1103.pdf.

Who is an Employee?

An employee is anyone who performs services for pay for another person or organization under the direction and control of the person or organization. Even when the employer gives the employee freedom of action, the person performing the service may still be considered an employee. What really matters is that the employer has the legal right to control the method and result of the services, even though the employer may not always exercise that right.

Corporate officers, whether a C Corporation or an S Corporation, who are paid for working for the corporation are considered by the Oregon Department of Revenue to be employees of the corporation and are subject to withholding tax requirement (ORS 316.162)

For worker’s compensation purposes, one must rely on general guidelines that have evolved in the courts to make the distinction between an “employee” and an “independent contractor”. If you have questions, contact the Workers’ Compensation Division Employer Compliance Unit at 503-947-7815.

Who is an Independent Contractor?

In Oregon, workers may only be classified as independent contractors if they meet the provisions of laws and court decisions that define independent contractor and employer-employee relationships. The provisions vary for some agencies, so you should review the Independent Contractor section in the companion publication “Employer’s Guide for Doing Business in Oregon” at www.filinginoregon.com/forms/pdf/business/1103.pdf and check with agency representatives if you need more information.

For some agencies, independent contractors are defined in ORS 670.600, which includes that an independent contractor must be free from direction and control. For worker’s compensation purposes, an independent contractor must be free from direction and control and even free from another’s right to direct and control.

BOLI and US Department of Labor Definition

The Bureau of Labor and Industries (BOLI), and the US Department of Labor, use criteria established through court cases, known as the “economic realities” test to make determinations on independent contractor status.

Internal Revenue Service Definition

The Internal Revenue Service (IRS) uses a 20-factor control test to determine employer control of the Independent Contractor or employee. Please refer to www.IRS.gov for more information, or call 800-829-1040.

OREGON'S MINIMUM WAGE

Oregon's minimum wage is adjusted annually for inflation by the Bureau of Labor and Industries. For information on the current minimum wage, contact the Bureau of Labor and Industries (BOLI) at 971-673-0824 or visit the website at www.oregon.gov/BOLI.

CHECK STATE & LOCAL LICENSE REQUIREMENTS

License Requirements

The State of Oregon does not have a general business license. However, many occupations and business activities require special licenses, permits, or certifications from state agencies or boards. The State of Oregon now offers a searchable online License Directory containing information on how to acquire a license, registration, certification, or permit. This is a comprehensive directory of over 1,100 licenses, permits, registrations, and certifications. In addition, the Business Information Center's Business Wizard provides information on state and local license requirements based on business activity, and location. These online services are available at:

License Directory

www.licenseinfo.oregon.gov

Business Wizard

www.filinginoregon.com/businesswizard

Cities and counties may require a license for businesses operating within their jurisdictions. If your business is located within the city limits, check with your city offices to see if a local business license is required. If there is no specific listing for business licenses in your directory, the city hall information number is an appropriate initial contact. Licensing offices for the following cities are:

Eugene Building & Permit Services

99 W 10th Avenue, Suite 240
Eugene, OR 97401
541-682-5379

Salem Permit Application Center

555 Liberty Street SE, Room 320
Salem, OR 97301
503-588-6256

Medford Finance Department

411 W 8th Street
Medford, OR 97501
541-774-2030

Portland Bureau of Licenses

111 SW Columbia St., Ste. 600
Portland, OR 97201-5840
503-823-5157
www.pdxbl.org

To check on business license requirements at the county level, contact your county administrative offices. The county planning department or county commissioner's office is an appropriate first contact. You may be able to find your city, county, and special district licensing requirements online at www.licenseinfo.oregon.gov.

CONSTRUCTION & LANDSCAPE CONTRACTOR LICENSES

Who Should be Licensed with the Construction Contractors Board (CCB)?

Oregon's Construction Contractor License Act, ORS Chapter 701, requires you to become licensed with the Oregon Construction Contractors Board if you are engaged for compensation in any construction activity involving improvements to real estate.

Licensing is required for any individual or business entity which advertises, offers, bids, arranges to do, or actually does any construction, alteration, remodeling, or repair involving residential, commercial, industrial, or public works improvements. Inspection, tree service, and chimney sweep businesses are also required to be licensed. Violations can result in civil penalties of up to \$5,000 per offense.

Some categories of construction work are exempt from the license, according to ORS 701.010. If you have any question about whether you must be licensed, contact:

Construction Contractors Board (CCB)
700 Summer Street NE, Suite 300 (to visit)
P.O. Box 14140 (for mail)
Salem, OR 97309-5052
503-378-4621
www.hirelicensedcontractor.com

CCB Requirements

Contractors are required to have a bond and liability insurance. They are also required to complete a 16-hour education course and pass a state test before they are licensed. Contractors doing residential home inspections must also be certified by the CCB. Contractors doing lead-based paint activities must also be licensed by the Oregon Health Division (OHD). OHD may be reached at, 503-731-4500.

Class of Independent Contractor

Contractors must choose an independent contractor license class, non-exempt (has employees and carries workers' compensation insurance), or exempt (does not have employees and does not carry workers' compensation insurance).

- **Nonexempt** sole proprietorships have employees. Nonexempt partnerships have employees, or have more than two individual partners, or have partners who are not family members. Nonexempt corporations and limited liability companies have employees and/or more than two working corporate officers or LLC members.
- **Exempt** sole proprietorships have no employees. Exempt partnerships have no employees, or they have two individual partners, or they have only family members as partners. Exempt corporations and limited liability companies have no employees with two or fewer working corporate officers, who qualify as nonsubject workers under ORS 656.027(9), or they have no employees and all corporate officers are members of the same family (related by blood, marriage or adoption).

If you are licensed as exempt and you hire one or more employees, you must immediately notify the CCB, supply the appropriate employer account numbers, and pay the change fee. If you wish to change from nonexempt to exempt, you must immediately notify the CCB and pay the change fee (ORS 701.080).

Employees or Subcontractors?

Oregon law, ORS 701.075, requires a business to qualify as an independent contractor in order to become licensed with the Construction Contractors Board.

All contractors licensed with the Construction Contractors Board have signed an independent contractor certificate stating they are independent businesses and not employees, as defined by statute. By operating their businesses according to the standards, they are recognized as independent businesses by the Department of Revenue, the Employment Department, and the Workers' Compensation Division, as well as the Construction Contractors Board.

The standards for independent contractor certification and operation are provided by ORS 670.600. Contractors need to be aware that hiring someone licensed as an independent contractor with the Construction Contractors Boards does not automatically free them from paying taxes and workers' compensation insurance on those individuals. Contractors can only avoid these responsibilities if the subcontractor meets the independent contractor definition. **Note:** Workers' compensation case law takes a more broad interpretation on independent contractor status than ORS 670.600. Workers' compensation questions should be directed to the Workers' Compensation Division at 503-947-7815.

Applying for a CCB License

There are two ways to get licensed. By mail, licensing takes about two weeks. In person, contractors can become licensed the same day if they come to the Construction Contractors Board's Salem office and have fulfilled all the requirements that are listed in the application form.

The Construction Contractors Board must have all of the following items before licensing can be completed:

- Completed application form
- Payment of the correct fee
- An original surety bond
- A Certificate of General Liability Insurance
- Proof of completion of 16 hours of education and passage of a state test
- Signed independent contractor certification form
- Assumed business name or other business entity filed with Corporation Division, if applicable
- Employer account information, if applicable, including state account (business identification number), workers' compensation, and federal IRS numbers

General Information

A business with employees must check with some additional agencies to determine its obligations as an employer. Since the definition of "employee" differs among Oregon state agencies, read the section under each agency and under each type of tax carefully to determine if you are considered an employer for that agency or tax. If you have any questions about whether you are considered an employer, call or write the agency at 503-378-4621.

For additional information about whether you are considered an employer, please refer to the "Employer's Guide for Doing Business in Oregon" at www.filinginoregon.com/forms/pdf/business/1103.pdf.

Who Should be Licensed with the Landscape Contractors Board (LCB)?

Oregon law, ORS Chapter 671, requires all businesses engaged in work as a landscape contracting business to be actively licensed with the LCB during all times the business performs landscape contracting work. Work as a landscape contracting business is defined by statute (ORS 671.520).

Licensing is required for any business entity which advertises, offers, bids, arranges to do, or actually does any landscape work. Landscape work includes the planning or the installation of lawns, trees, shrubs, vines and nursery stock; preparation of the property on which they are to be installed; the construction or repair of ornamental water features, drainage systems or irrigation systems for landscape plant material. The license also is required for the installation of fences, decks, arbors, driveways, walkways, patios, landscape edging and retaining walls.

Businesses which conduct landscape maintenance functions only, i.e. mowing, weeding, trimming and/or the upkeep of an already-installed landscape project are not restricted in the amount of landscape maintenance they perform but may only perform \$500 of “casual, minor or inconsequential” landscape work per calendar year on property where they already perform landscape maintenance work. “Casual, minor or inconsequential” is defined in OAR 808-002-0200. Landscape maintenance businesses are not allowed to install or repair irrigation or drainage systems.

To inquire about licensing requirements check the LCB website at www.lcb.state.or.us or you can mail the LCB at:

Landscape Contractors Board (LCB)
2111 Front Street NE Ste 2-101
Salem, Oregon 97301

Phone: 503-378-5909 ext. 221
Fax: 503-378-5950
e-mail: lcb.info@state.or.us

If the landscape contracting business changes the form of business from one to another, e.g., proprietorship to LLC etc., the business must apply for a new license; pay a new license fee after which a new license number will be assigned.

LCB Requirements

Landscape contracting businesses are required to have a surety bond and liability insurance plus carry workers' compensation insurance if they have employees. The business must also employ at least one licensed individual landscape construction professional or have an owner who is a licensed individual landscape construction professional. In order to be a licensed landscape construction professional the person must pass a series of examinations that qualify them for the phase of licensure and work they are allowed to perform.

Class of Independent Contractor (Employer Accounts)

Landscape contracting businesses may license as either nonexempt (has employees and carries workers' compensation insurance), or exempt (no employees and does not carry workers' compensation insurance).

- **Nonexempt.** Applies to sole proprietorships that have employees and partnerships that have employees, or have more than two individual partners, or have partners who are not family members. Nonexempt corporations and limited liability companies have employees and/or more than two working corporate officers or LLC members.
- **Exempt.** Applies to sole proprietorships that have no employees and partnerships that have no employees, or they have only two individual partners, or they have only family members as partners. Exempt corporations and limited liability companies have no employees with two or fewer working corporate officers, who qualify as non-subject workers under ORS 656.027(9), or they have no employees and all corporate officers are members of the same family (related by blood, marriage or adoption).

If the business is licensed as exempt and then hires one or more employees, the business must immediately notify the LCB and supply the appropriate employer account numbers and verify workers compensation coverage; then the status will be changed to nonexempt.

Employees or Subcontractors?

Oregon Law, ORS 671.525, requires a business to qualify as an independent contractor under ORS 670.600 in order to become licensed with the LCB. All landscape contracting businesses licensed with the LCB have signed an independent contractor certificate stating they are independent businesses and not under the direction and control of another entity as defined by ORS 670.600. By operating their businesses according to these statutory standards, they are recognized as independent businesses by the Department of Revenue, the Employment Department and the Workers Compensation Division, as well as the LCB.

The standards for independent contractor certification and operation are provided by ORS 670.600 and OAR 808-003-0260. See the definition of independent contractor to determine what standards an individual or business entity must meet to be considered an independent contractor. Landscape contracting businesses need to be aware that hiring another business licensed as an independent contractor with the LCB does not automatically free them from paying employment taxes and workers compensation insurance on the individuals performing the landscape work. Landscape contracting businesses can only avoid these responsibilities if the subcontractor meets the independent contractor definition. **Note:** Workers' compensation case law takes a broader interpretation on independent contractor status than ORS 670-600. Workers' compensation questions should be directed to the Workers' Compensation Division at 503-947-7815.

Completing the LCB Licensing Process

The LCB must have all of the following items before licensing can be completed:

- A completed application form (on the web at www.lcb.state.or.us)
- Payment of the correct fee
- A Surety Bond (\$3,000, \$10,000 or \$15,000 depending on job charges)
- Certificate of Liability insurance (\$100,000 minimum)
- Proof of having a licensed individual landscape construction professional as the owner or as an employee at the same phase level of licensure desired by the business
- A signed independent contractor certification form
- An assumed business name or other business entity filed with the Corporation Division, if applicable
- Employer account information, if applicable, including state account (business identification number) workers' compensation, and federal IRS numbers

General Information

A business with employees must check with some additional agencies to determine its obligations as an employer. Since the definition of "employee" differs among Oregon state agencies, read the employment sections under each agency and under each type of tax carefully to determine if you are considered an employer for that agency or tax. If you have any questions about whether you are considered an employer, call the LCB at 503-378-5909 or write the LCB.

For additional information about whether you are considered an employer, please refer to the "Employer's Guide for Doing Business in Oregon" at www.filinginoregon.com/forms/pdf/business/1103.pdf.

SALE OF SECURITIES

The Corporate Securities Section of the Department of Consumer & Business Services regulates the sale of securities in Oregon. The most common types of securities are stocks, bonds, and limited partnership interests. However, any type of agreement that obligates you or your business to pay another person part of your profits or make interest payments probably involves a security. If you plan to finance your business with funds other than your own, you may be involved in the offer and sale of securities.

Oregon Securities Law, ORS Chapter 59, may require that you file an application to register your securities before you offer or sell them. Contact the Corporate Securities Section before you talk to anyone about helping to finance your business. The staff can explain the law, let you know what exemptions may be available, and provide copies of the securities law and forms required for registration. You can also find the securities law and registration forms on the Division of Finance & Corporate Securities' website. If you would like to stop by and talk to someone, call first to be certain a qualified staff member will be available to assist you.

Department of Consumer & Business Services
Corporate Securities Section
350 Winter Street NE, Room 410
Salem, OR 97301-3881
503-378-4140 (voice/TTY)
866-814-9710 (Toll-free)
www.oregondfcs.org

CHECK ZONING FOR BUSINESS LOCATION

Zoning Requirements

Be sure the location you choose for your business is properly zoned for your business activity. Other factors to consider include regulations on business signs and parking at the location.

If you are planning to operate a business from your home, you will need to determine if there are restrictions on home-based businesses in your area. Your local city or county planning offices will be able to provide you with this information.

SALES TAX INFORMATION

Oregon does **not** have a state sales tax.

INCOME TAX INFORMATION

Federal and State Income Taxes

All businesses must fulfill their tax obligations to the federal government and the state of Oregon. When you start a business, it is important to determine what kind of tax obligations you will have and when you will be required to pay your taxes.

This section identifies the federal and state tax forms that are filed by different types of business entities to meet their income tax obligations. However, for specific requirements and responsibilities, contact the Internal Revenue Service and the Oregon Department of Revenue.

The Internal Revenue Service (IRS) provides a free CD ROM “The Small Business Resource Guide” (Publication 3207) that contains extensive information for new businesses. This CD ROM can be obtained by calling the Forms Distribution Center at 1-800-829-3676.

For information on federal taxes, contact:

Internal Revenue Service

1220 SW Third Avenue
Portland, OR 97204

1-800-829-1040 in Oregon

www.irs.gov/business/index.html

For information on Oregon taxes, contact:

Oregon Department of Revenue

955 Center Street NE
Salem, OR 97301-2555

503-378-4988

1-800-356-4222 (Toll-free)

www.oregon.gov/DOR

Income Tax for Sole Proprietors

Sole proprietors must file tax Form 1040 with a Schedule C or Schedule C-EZ to meet their federal income tax obligations. A sole proprietor is probably liable for self-employment Social Security tax which is filed on Schedule SE. To meet state obligations, a sole proprietor files state tax Form 40 with an attached copy of the federal Form 1040. A sole proprietor may be required to make estimated tax payments. A non-resident sole proprietor files state tax Form 40N with an attached copy of the federal Form 1040.

Income Tax for Partnerships

Federal tax law requires that a partnership (both general and limited) file tax Form 1065. To meet state tax obligations, a partnership files Form 65 with an attached copy of the federal filing.

Individual partners file tax Form 1040 for federal income taxes and may be liable for self-employment Social Security taxes filed on Schedule SE. For state income taxes, the individual partners file state Form 40 with an attached copy of the federal Form 1040. Partners may be required to make estimated tax payments. Non-resident partners should contact the Department of Revenue for instructions specific to their need.

Income Tax for Limited Liability Companies

Generally, a limited liability company (LLC) files the same tax forms as a partnership: federal Tax Form 1065 and state tax Form 65 with an attached copy of the federal filing. Write “LLC” on top of the state tax Form 65.

Individual members file tax Form 1040 for federal income taxes and may be liable for self-employment Social Security taxes filed on Schedule SE. For state income taxes, the individual members file state Form 40 with an attached copy of the Federal Form 1040. Members may be required to make estimated tax payments.

Income & Excise Tax for Oregon Corporations

Corporations file federal taxes using Forms 1120 or 1120A. Corporations doing business in Oregon pay excise tax and file state tax Form 20 with an attached copy of their federal tax forms. “Doing business” is defined as being engaged in any profit-seeking activity in this state that is not protected by federal Public Law 86-272. A taxpayer with one or more of the following in Oregon is clearly doing business here:

- A stock of goods.
- An office.
- A place of business (other than an office) where affairs of the corporation are regularly conducted.
- Employees or representatives providing services to customers as the primary business activity, such as accounting or personal service, or services incidental to the sale of tangible or intangible personal property, such as installation of a product or warranty work.
- An economic presence through which the taxpayer regularly takes advantage of Oregon’s economy to produce income.

Generally, if you have an Oregon address you file Form 20. There is a minimum excise tax as provided in ORS 317.090.

Corporations not doing business, but having income from an Oregon source, pay income tax and file Form 20-I with a copy of their federal tax forms. There is no minimum income tax. Income is from an Oregon source if it is derived from:

- Tangible or intangible property located in Oregon; or
- Any activity carried on in Oregon, whether intrastate, interstate or foreign commerce.

Insurance companies, other than title insurers, file Oregon Form 20-INS. Title Insurers file Oregon Form 20.

For information on state tax credits for corporations, contact the Oregon Department of Revenue by phone 503-378-6988, or on the web at www.oregon.gov/DOR.

Income & Excise Tax for S Corporations

An S corporation files its federal tax return on Form 1120S. The state tax return is filed on Form 20-S with a copy of the Federal Form 1120S attached. Shareholders of the S corporation should obtain information on their reporting requirements from the IRS and the Oregon Department of Revenue.

Estimated Income Tax Payments (Individual)

A sole proprietor, partner, limited liability company member, or shareholder may be required to make quarterly estimated income tax payments. In most cases, if you expect to owe \$1,000 in federal taxes for the year after subtracting any withholding and tax credits, you must file Form 1040-ES each quarter with the IRS. Generally, if you expect to owe \$1,000 or more on the tax-to-pay line on your Oregon tax return, you are required to file **Form 40-ESV** each quarter with the Oregon Department of Revenue. Interest is assessed if payments are not made when they are due. Contact the IRS and the Oregon Department of Revenue for specific information.

Estimated Income Tax Payments (Corporations)

A corporation that expects to owe tax of \$500 or more at the federal level is required to make estimated tax payments to the IRS. A corporation that expects to owe tax of \$500 or more at the state level must pay estimated tax payments to the Oregon Department of Revenue. The estimated tax payments may be made by Electronic Funds Transfer (EFT). If a corporation is required to use EFT to pay its federal estimated tax, it must also use EFT to pay its Oregon estimated tax. A corporation may pay Oregon estimated tax with **Form 20-V** if it is not required to pay by EFT. Interest is assessed if the correct installment of the tax due is not paid by the due date.

More information about paying corporation estimated income and excise taxes by EFT is available at www.oregon.gov/DOR/ESERV/eft.shtml, or call the EFT message line at 503-947-2017.

PERSONAL PROPERTY TAX REPORT

Personal Property

All businesses are required to file a personal property report with the county assessor's office each year. The report should include all personal property on the business premises on the assessment date. If your business has personal property in more than one county, you must submit a separate return in each county.

Examples of taxable personal property include machinery, furniture and equipment, tools of the trade, non-inventory supplies, leased equipment, and libraries (such as repair manuals, sample books and law books). Any property not currently being used in the business or expensed on your federal income tax business return is considered taxable personal property and must be reported. Property placed in storage or held for sale is also taxable and must be reported.

You must report all property you own or had in your possession as of January 1 at 1:00 a.m. The report must be filed by March 1 with the county assessor in the county where the property is located. Penalties are assessed for failure to file a return and for late filings. The penalty can be as much as 50% of the tax owed.

Contact your county assessor's office for more information on what personal property is taxable and to obtain the forms for filing the report. See "[Oregon County Assessor Phone Numbers](#)" at the back of this publication.

CHECK ON OTHER BUSINESS TAXES

Federal Taxes

There are some federal taxes that apply to specific commodities, products or services. To determine if there are other federal taxes that apply to your business activity, check with the Internal Revenue Service at 1-800-829-1040.

State Taxes

Contact the Oregon Employment Department by phone at 503-947-1488, or on the internet at www.oregon.gov/EMPLOY for information on state employment taxes.

State Taxes (continued)

Contact the Oregon Department of Revenue by phone at 503-378-4988, or on the internet at www.oregon.gov/DOR for information on the following:

- 1) Amusement device tax - paid by owners of establishments with Oregon Lottery video poker machines. Contact the Oregon Department of Revenue at 503-945-8356.
- 2) Cigarette tax and tobacco products tax - paid by distributors, manufacturers, and consumers of cigarettes and tobacco products in Oregon. Contact the Oregon Department of Revenue at 503-945-8120.
- 3) Dry cleaning fee - paid by owners of dry cleaning businesses and “dry” stores. Contact DEQ at 503-229-6240.
- 4) Dry cleaning solvent tax - paid by owners of dry cleaning businesses and distributors of dry cleaning solvents. Contact DEQ at 503-229-6240.
- 5) Emergency communications (9-1-1) tax - telephone and cellular companies providing telecommunication with access to the Oregon 9-1-1 Emergency Reporting System collect this tax from their customers. Contact the Oregon Department of Revenue at 503-945-8356.
- 6) Forest products harvest tax - paid on timber cut from any land in Oregon.
- 7) Hazardous substance fee - paid by possessors of non-petroleum hazardous substances. Contact the Oregon Department of Revenue at 503-945-8121.
- 8) Lane Transit District Self-Employment tax (LTDSE) - paid by business owners with business activity in the Lane County Transit District.
- 9) Petroleum load fee - paid by sellers of petroleum products from Oregon bulk facilities and importers of petroleum products into Oregon. Contact the Oregon Department of Revenue at 503-945-8658.
- 10) Timber privilege tax - paid by timber owners on harvested timber’s value.
- 11) TriMet Self-Employment tax (TMSE) - paid by business owners with business activity in the TriMet Transit District.
- 12) State lodging tax - collected by lodging providers, paid by guests. Contact the Oregon Department of Revenue at 503-945-8123 or 503-945-8356.

For taxes related to alcoholic beverages, contact the Oregon Liquor Control Commission at 503-872-5166 or toll-free in Oregon at 1-800-452-6522.

For information on gasoline taxes paid by persons licensed to operate as motor vehicle fuel dealers in Oregon, contact the Oregon Department of Transportation, Fuels Tax Group at 503-378-8150.

The Oregon Department of Transportation, Motor Carrier Transportation Program, at 503-378-6699, can provide information on weight-mile taxes paid by for-hire and private motor carriers operating into, within, and through the state of Oregon.

For information on the annual fee paid by railroads, call the Oregon Department of Transportation at 503-986-4125.

The Public Utility Commission at, 503-378-4373, provides information on the annual fee paid by investor-owned utilities operating within the state.

Local Taxes

Local governments in Oregon may collect other specific taxes, such as a hotel-motel tax. Contact the city and county in which your business is located for complete information on local taxes.

If you are self-employed and have business activity in the TriMet area (Portland) or Lane Transit District area (Eugene), you may be liable for the TriMet or Lane Transit District Self-Employment Tax. For more information, contact the Oregon Department of Revenue by phone 503-378-4988, or on the internet at www.oregon.gov/DOR. You may also direct your questions by e-mail to tse.help.dor@state.or.us.

FEDERAL TAX ID NUMBER (SS-4 FORM)

General Information

All businesses, except certain sole proprietors, are required to obtain a federal tax identification number which is also referred to as an employer identification number (EIN). Sole proprietors and certain limited liability companies must have an EIN if they:

- Pay wages to one or more employees, or
- Must file any pension or excise tax returns including those for alcohol, tobacco, or firearms, or
- Have a state requirement to have an EIN to obtain a business license.

If you have any questions regarding the federal tax identification number, contact your local IRS office or:

Internal Revenue Service

1220 SW Third Avenue

Portland, OR 97204

1-800-829-1040

www.irs.gov/

Apply for Tax Identification Number (SS-4)

To obtain a Federal Tax Identification Number, you must complete an SS-4 Form. SS-4 Forms are available at all IRS offices or the IRS will send you a form if you call 1-800-829-3676. SS-4 Forms are often available at local banks. The application is also available on-line at www.irs.gov/businesses/small/article/0,,id=98350,00.html.

You may either apply on-line, phone in, fax or mail the form to the IRS. Be sure you include a daytime phone number on the application in case additional information is required.

On-line: www.irs.gov/businesses/small/article/0,,id=98350,00.html
A number is assigned immediately and a confirmation letter is mailed within two to three weeks.

Phone: 1-800-829-4933 (You will need a completed SS-4 in hand).

Fax: 215-516-3990
Include your fax number to be notified of your EIN by fax within one week. Otherwise, you will be notified by mail and should allow two weeks for a response.

Mail: **Philadelphia IRS Center**
Attn: EIN Operation
Philadelphia, PA 19255
You will receive your EIN by mail in four to five weeks.

IF YOU HANDLE HAZARDOUS MATERIALS

Check with Oregon DEQ

Contact the Oregon Department of Environmental Quality (DEQ) for information on permits or regulations if your business activity involves any of the following:

- Putting waste water into rivers and streams.
- Disposal of wastes on land or into the ground.
- Storm water runoff associated with disturbing one or more acres of land with clearing, grading, excavation, or construction activities.
- Storm water runoff from industrial activity.
- Emitting air pollutants.
- Removal of asbestos-containing material.
- Operation of a landfill, transfer station, incinerator, material recovery facility, composting facility or septic lagoon for non-hazardous wastes.
- Storage, use or transportation of waste tires.
- Owning an underground storage tank.
- Contracting to work on an underground storage tank, including testing or cleaning up of petroleum-contaminated soil.
- Creation of any hazardous waste in quantities greater than 220 pounds per calendar month or 2.2 pounds of “acutely” hazardous waste per calendar month.
- Storage of hazardous waste in quantities greater than 2,200 pounds or greater than 2.2 pounds of acutely hazardous waste at any one time.
- Treatment, disposal or storage of any hazardous waste received off-site (from another facility).

For spills or emergency response, state statute requires that when you have a release (spill) or a threat of release of oil hazardous materials, you must call the Oregon Emergency Response System at 1-800-452-0311, not DEQ.

For information about handling or storage of petroleum products above ground, contact the State Fire Marshal’s office at 503-378-3473, not DEQ.

DEQ Handbook

For more complete information on DEQ permits and permit requirements, please see the DEQ Permits Handbook on DEQ’s website at www.oregon.gov/DEQ.

Oregon Department of Environmental Quality

811 SW Sixth Avenue
Portland, OR 97204-1390

503-229-5696 (in Portland)
800-452-4011 (toll-free in Oregon)
503-229-6993 (TDD)

Check with State Fire Marshal

The Oregon Community Right to Know and Protection Act directs the Office of State Fire Marshal (OSFM) to develop and distribute the annual Hazardous Substance Information Survey.

Facilities in Oregon with reportable quantities of hazardous substances are required to report those substances annually on the survey. In addition, facilities that receive the survey for the first time are also required to complete and submit the survey. Failing to complete and submit the survey as required may result in civil penalties.

A hazardous substance is defined in Oregon Administrative Rule, 837-085-0040, as a substance required to have a Material Safety Data Sheet (MSDS) pursuant to Oregon Occupational Safety and Health Administration (OSHA) or, any substance designated as hazardous by the Office of State Fire Marshal. This includes substances produced on site, waste substances, solutions and refrigeration system gases.

A reportable quantity is any hazardous substance that is on site at any time that meets or exceeds the following amounts:

- Liquids - 50 gallons or more
- Gases - 200 cubic feet or more
- Solids - 500 pounds or more

Lower reporting quantities apply to poisons and explosives. If the quantity of a poison or explosive on site at one time meets or exceeds the following quantities, it must be reported.

- Liquids - 5 gallons or more
- Gases - 20 cubic feet or more
- Solids - 10 pounds or more

In addition, *any* quantity of radioactive substances (except sealed sources) is reportable including radioactive wastes.

A separate survey is required to be submitted for each site address in Oregon that has a reportable quantity of any hazardous substance.

Request a survey for an unreported site

Online at: http://egov.oregon.gov/OSP/SFM/docs/CR2K/Cr2k_pdfs/Info_Request_Form.pdf

Send an email to: cr2k.sfm@state.or.us.

For more information on State Fire Marshal requirements

Visit the website at: www.oregon.gov/OSP/SFM/CR2K_Home.shtml or,

Call the Hazardous Substance Information Hotline at (503) 378-6835 or (800) 454-6125 between the hours of 8:00am to 12:00pm and 1:00pm to 5:00pm, Monday through Friday.

COMPLY WITH AMERICANS WITH DISABILITIES ACT

Background

The Americans with Disabilities Act (ADA) is a federal law that prohibits discrimination against disabled persons in the areas of employment, public accommodation, and public services.

Title III of the ADA requires that public accommodations make facilities and services accessible to the disabled. Many private businesses are considered public accommodations under this law. The ADA specifies twelve types of entities that, regardless of size, are public accommodations: places of lodging, exhibition or entertainment, public gathering, public display or collection, recreation, and exercise; private educational institutions; establishments serving food or drink; sales or rental establishments; service establishments; stations used for specific public transportation; and social service center establishments.

Title I of the ADA deals with private employment and prohibits discrimination against “any qualified individual with a disability” in all aspects of employment. Title I applies to employers who have 15 or more employees.

General Information

For General information on the ADA, contact:

Northwest ADA & Information
Technology Center, CDRC/OHSU
PO Box 574
Portland, OR 97207
1-800-949-4232 (Voice and TDD)

For information on Title III of the ADA (public accommodation issues), contact:

Office on ADA, Civil Rights Division
U.S. Department of Justice
950 Pennsylvania Ave. NW
Disability Rights Section - NYAV
Washington, DC 20530
www.ada.gov
1-800-514-0301 (Voice)
1-800-514-0383 (TDD)

For additional information on Title I of the ADA (private employment issues), contact:

Equal Employment Opportunity Commission
909 First Avenue, Suite 400
Seattle, WA 98104-1061
1-800-669-4000 (Voice)
1-206-220-6882 (TDD)

Employers with six or more employees are subject to the state disability law and should contact the Bureau of Labor and Industries for information at 503-731-4073.

BUSINESS ASSISTANCE PROGRAMS

The business assistance programs listed in this guide are divided into three broad categories: management and technical services, financial resources, and marketing and international trade assistance. However, some of the programs provide assistance in more than one area. **Note:** that this is not a complete list of resources available in Oregon; this list is intended to give you some initial contacts for assistance in these areas.

MANAGEMENT & TECHNICAL SERVICES

Small Business Development Center (SBDC) Network

The Oregon Small Business Development Center Network provides a variety of services to the business community. Services include business counseling, training, and referrals, and are aimed at both new and ongoing businesses.

Small Business Development Centers (SBDCs) have classes that provide basic background information for individuals starting a business. SBDCs also offer publications and other resources that can be helpful. Additional assistance is available in the areas of international trade and technology transfer.

For more information on the services offered, call the SBDC Network Office or the SBDC in your area. There is an SBDC at each of Oregon's community colleges and at three other state educational institutions. Addresses are listed below and on the next page.

Oregon SBDC Network Office

99 W Tenth Ave Suite 390
Eugene, OR 97401
541-463-5250
541-345-6006 (fax)
www.bizcenter.org

Oregon Small Business Development Centers

BLUE MOUNTAIN CC

ART HILL, Director
P.O. BOX 100
PENDLETON, OR 97801
(541) 276-6233 Fax 276-6819
1-888-441-7232 (Toll free in Oregon)
art.hill@bluecc.edu
gkramer@bluecc.edu

LANE CC

JIM LINDLY, Director
1445 WILLAMETTE ST. STE 1
EUGENE, OR 97401
(541) 463-5255 Fax 686-0096
lindlyj@lanecc.edu

SOUTHERN OREGON UNIVERSITY

JACK VITACCO, Director
673 MARKET STREET
MEDFORD, OR 97504
(541) 772-3478 Fax 779-0953
vitaccoja@sou.edu

CENTRAL OREGON CC

BETH WICKHAM, Director
2600 NW COLLEGE WAY
BEND, OR 97701
(541) 383-7290 Fax 383-7503
bwickham@cooc.edu

LINN-BENTON CC

ALAN FUDGE, Director
6500 SW PACIFIC BLVD
RM WH-120
ALBANY, OR 97321
(541) 917-4929 Fax 917-4831
alan.fudge@linnbenton.edu

SOUTHWESTERN OREGON CC

ARLEN SOTO, Director
2455 MAPLE LEAF LANE
NORTH BEND, OR 97459
(541) 756-6866 Fax 756-5735
asoto@socc.edu

Oregon Small Business Development Centers (continued)

CHEMEKETA CC

JIMMIE WILKINS, Director
365 FERRY STREET SE
SALEM, OR 97301
(503) 399-5088 Fax 581-6017
jimmiw@chemeketa.edu

CLACKAMAS CC

TIM SHEA, Director
7736 SE HARMONY ROAD
MILWAUKIE, OR 97222
(503) 594-0738 Fax 594-0726
tshea@clackamas.edu

CLATSOP CC

RICK GARDNER, Director
1455 N. ROOSEVELT
SEASIDE, OR 97138
(503) 738-3346 Fax 738-7843
junruh@clatsopcc.edu

COLUMBIA GORGE CC

MARY MERRIL, Director
400 E SENIC DRIVE, SUITE 258
THE DALLES, OR 97058
(541) 506-6121 Fax 506-6122
mmerrill@cgcc.cc.or.us

EASTERN OREGON UNIVERSITY

GREG SMITH, Director
1607 GEKELER LANE
LA GRANDE, OR 97850
(541) 962-1532 Fax 962-1532
gregory.smith@eou.edu

MT. HOOD CC

ANTONIO PAEZ, Interim Director
323 NE ROBERTS STREET
GRESHAM, OR 97030
(503) 491-7658 Fax 666-1140
antonio.paex@mhcc.edu

OREGON COAST

GUY FAUST, Director
3788 SE HIGH SCHOOL DRIVE
LINCOLN CITY, OR 97367
(541) 994-4166 Fax 996-4958
Newport office:
(541) 574-7122 Fax 265-3820
gfaust@occc.cc.or.us

OREGON INSTITUTE OF TECHNOLOGY

JAMIE ALBERT, Director
3201 CAMPUS DR.,
BOIVIN HALL #119
KLAMATH FALLS, OR 97601
(541) 885-1760 Fax 885-1761
jamie.albert@oit.edu

PORTLAND CC

TOM LOWLES, Director
2025 LLOYD CENTER MALL
PORTLAND, OR 97232
(503) 978-5080 Fax 288-1366
tlowles@pcc.edu

ROGUE CC

JOHN LOPEZ, Director
214 SW FOURTH STREET
GRANTS PASS, OR 97526
(541) 956-7494 Fax 471-3589
jlopez@rogucecc.edu

TILLAMOOK BAY CC SD

MARSHALL DOAK, Director
1906-A THIRD STREET
TILLAMOOK, OR 97141
(503) 842-2236 Fax 842-9368
s.scott@edctc.com

TREASURE VALLEY CC

ANDREA TESTI, Director
650 COLLEGE BLVD
ONTARIO, OR 97914
(541) 881-8822 Ext 356
(541) 881-2743 Fax
atesti@tvcc.cc

UMPQUA CC

TERRY SWAGERTY, Director
2555 NE DIAMOND LAKE BLVD.
ROSEBURG, OR 97470
(541) 440-4669 Fax 440-4607
terry.swagerty@umpqua.edu

OREGON STATE SBDC NETWORK HQ

MICHAEL LAINOFF, Director
MARK GREGORY, Assoc. Director
99 W. 10th AVENUE #390
EUGENE, OR 97401
(541) 463-5250 Fax 345-6006

Washington Small Business Development Centers

LOWER COLUMBIA COLLEGE

SUSAN HOOSIER, Director
DON TALLEY BLDG. 1st FLOOR
1600 MAPLE ST. RM 103A
LONGVIEW, WA 98632
(360) 442-2946 Fax 442-2609
shoosier@wsu.edu

WASHINGTON STATE UNIVERSITY

JANET A. HARTE, Director
12000 NE 95th STREET, SUITE 504
VANCOUVER, WA 98682
(360) 260-6372 Fax 260-6369
jharte@vancouver.wsu.edu

TRAINING SEMINARS ONLY CLARK COLLEGE

Jennifer Ward, Program Coordinator
1933 FORT VANCOUVER WAY
VANCOUVER, WA 98663
(360) 992-2484 Fax 992-2883
jward@clark.edu

SCORE “Counselor to America’s Small Business”

If you want individual counseling, contact the **closest** SCORE Chapter address listed below. When calling by telephone, please ask for “SCORE Counseling”.

SCORE Chapter #11

601 S.W. Second Avenue, #950
Portland, OR 97204-3192

(503) 326-3441
(503) 326-2808 Fax
scorepdx@wa-net.com
www.scorepdx.org

North Coast/Seaside (503) 338-9749
jcapellen@wwestsky.net

SCORE Chapter #460

P.O. Box 4024
Salem, OR 97302-1024

(503) 370-2896
score460@gmail.com
www.salem.scorechapter.org

SCORE Chapter #566

Clark College
SCORE, TBG 232
1933 Fort Vancouver Way
Vancouver, WA 98663

(360) 699-1079
(360) 699-1079 Fax
scorevan@inet.com
www.scorevancouver.org

SCORE Chapter #416

c/o Chamber of Commerce
1401 Willamette Street
Eugene, OR 97401

(541) 465-6600
(541) 484-4942 Fax
score@eugenechamber.com
www.willamettescore.org

SCORE: Southern Oregon

c/o Medford Chamber of Commerce
101 East Eighth Street
Medford, OR 97501

(541) 608-8528
(541) 484-4942 Fax
russkenn@charter.net

South Coast (503) 332-4003

SCORE Chapter #701

1604 S. Highway 97, Suite 2
PMB – 166
Redmond, OR 97756

(541) 923-8615
office@centraloregonscore.org
www.centraloregonscore.org

Electronic Counseling via INTERNET Email can be done via www.score.org

ECONOMIC & COMMUNITY DEVELOPMENT DEPARTMENT

The Oregon Economic & Community Development Department (OECD) works in partnerships with Oregon communities and businesses to create better career options for Oregonians and to maintain the quality of life that makes each region in the state unique. Services include providing information on economic development services available to businesses starting up, expanding or locating in Oregon. These services reflect the global shift to an information, science and technology driven economy. “New Economy” businesses that rely on high-capacity telecommunications, science and research-driven manufacturing processes and knowledge transfer are critical to Oregon’s success in making this transition.

The department offers information and a directory of primarily public sector sources to help customers with business plans and ideas about where to start looking for help. Those interested in doing business in Oregon should investigate private sources of assistance as well.

Oregon Economic & Community Development Department

775 Summer Street NE, Ste. 200

Salem, OR 97301-1280

503-986-0123 (voice/TTY)

www.oregon.gov/ECDD/index.shtml

Business Development Assistance

Business outreach services are a primary focus of the Oregon Economic & Community Development Department. This department works with private, non-profit and government sources to foster an environment that encourages growing companies from start-up to success as strong and competitive entities in our global economy. It primarily focuses on four strategic areas - networking and awareness, capital, education and public policy and taxes. For more information, call 503-986-0198, or visit www.oregon.gov/ECDD/index.shtml.

Small Business Assistance

The Oregon Economic & Community Development Department works with the Governor's Council on Small Business, as well as with entrepreneurs and small businesses in Oregon to increase their potential for success. The department coordinates with venture funds, entrepreneurial organizations and service providers by helping them to access different sources of equity capital. It facilitates improved communications and linkages among various providers of services, including small business development centers, government contracts, marketing, minority business and other small business organizations. For information, call 503-986-0192 or visit oregon.gov/ECDD/index.shtml.

Business Retention Services

The Oregon Economic & Community Development Department provides professional consulting services for companies in transition to strengthen their operations and to save jobs. The department partners with financial institutions to provide advisory services for staff, and advice on other public and private financing alternatives, including debt and equity options. For information call 503-986-0192, or visit oregon.gov/ECDD/index.shtml.

Access to Markets

Linking Oregon companies with business opportunities here in Oregon, across state lines or around the world is done through a collaborative effort of economic development professionals in state and non-profit organizations. Important contacts for companies are:

- Exports of products and services: 503-229-5221
- U.S. Government contracts: 541-736-1088
- Oregon state government contact: 503-378-4642
- Getting started in international trade: 503-274-7482
- Exports of agricultural products: 503-872-6600

Access to Capital

Creative ways have been developed to enhance the potential financing from traditional financing sources. Fixed asset and working capital loans are available through regional and local economic development organizations, the Small Business Administration, the Economic & Community Development Department and other state agencies. For more information, please call:

- Small Business Administration loans and guarantees: 503-326-2682.
- Oregon business loans, guarantees, Revenue Bonds and referrals: 503-986-0172.

Contact OECD Regional Development Offices

Clatsop, Columbia, Tillamook Counties

OECD Astoria Office
800 Exchange Bldg. Suite 400
Astoria, OR 97103
503-388-4473

Wasco, Sherman, Wheeler, Gilliam, Clackamas, Hood River Counties

9101 SE Sunnybrook Blvd
Clackamas, OR 97045
503-353-4411 Fax 503-353-4272

Baker, Union, Wallowa, Umatilla, Morrow Counties

PO Box 1092
409 Fir Street
La Grande, OR 97850
541-963-8676 Fax 541-962-7089

Douglas, Coos, Curry Counties

Port of Coos Bay
125 Central Suite 300
PO Box 1215
Coos Bay, OR 97420
541-267-4651 Fax 541-267-6704

Marion, Polk, Yamhill Counties

c/o SEDCOR
745 Commercial St NE
Salem, OR 97301
503-485-9806 Fax 503-588-6240

Jefferson, Deschutes, Crook Counties

20380 Halfway Rd Suite C
Bend, OR 97701
541-388-6266 Fax 541-389-1391

Grant, Harney, Malheur Counties

50 Main Street Suite 102
John Day, OR 97845
541-575-1050 Fax 541-575-1054

Regulatory & Natural Resources Advisor

775 Summer St NE Suite 200
Salem, OR 97301
503-986-0158 Fax 503-581-5115

Lincoln, Benton, Linn, Lane Counties

1401 Willamette Street 2nd Floor
Eugene, OR 97401
541-242-2380 Fax 541-686-2325

Lake, Klamath Counties

409 Pine St Suite 200
Klamath Falls, OR 97601
541-882-9600 Fax 541-882-7648

Josephine, Jackson Counties

332 West Sixth Street
Medford, OR 97501
541-944-2920 Fax 503-581-5115

Business Development Assistance

775 Summer St NE Suite 200
Salem, OR 97301
503-986-0198 Fax 503-581-5115

Other OECD Contacts

Business Finance: 503-986-0172

International Trade: 503-229-5221

Telecommunications: 503-508-0178

EMERGING BUSINESS ASSISTANCE PROGRAMS

There are a number of organizations that offer assistance to small businesses with special emphasis on minority and women-owned businesses. They provide resources for technical assistance and promote targeted economic opportunities for these businesses around the state.

Oregon Association of Minority Entrepreneurs (OAME)

The Oregon Association of Minority Entrepreneurs (OAME) is a non-profit organization that maintains a database of business opportunities which are matched with its membership. The association has several loan programs available to members. They maintain a business incubator and conference rooms for meetings or events. For more information, contact **OAME, 4134 N Vancouver Avenue, Portland, OR 97217**, 503-249-7744, www.oame.org.

Governor's Advocate for Minority, Women & Emerging Small Business (MWESB)

The Advocate for Minority, Women and Emerging Small Business is responsible for advising the Governor on activities and initiatives that promote the economic integration of minorities, women and emerging small businesses into the business sector. The Advocate works as a liaison between government agencies and certified businesses to insure inclusion of MWESB owners in Oregon's economic marketplace. In addition, the Advocate works with small business owners in finding a resolution to contract issues that arise with state agencies. Through the Advocate's Office, the Clearinghouse provides bid and RFP notification to state certified minority, women and emerging small businesses. In addition, the office hosts an annual conference each fall to help vendors meet state and local government buyers and small business development staff from around the state. The address is **MWESB Advocate, 155 Cottage Street NE, Salem, Oregon 97301-3966**. Phone 503-378-3506, fax 503-378-3139, or visit www.governor.oregon.gov/Gov/MWESB/index.shtml.

Opportunity Register & Clearinghouse Project

Established under Oregon Revised Statute 200.035, under the direction of, and in partnership with the Governor's Advocate for Minority, Women and Emerging Small Business, the Clearinghouse Project Manager assists the Advocate in developing business opportunities for MWESB owners. This position provides outreach, training, and development of programs to assist small businesses certified as Minority, Woman owned or Emerging Small Businesses. Contact 503-378-3583, or visit www.governor.oregon.gov/Gov/MWESB/index.shtml.

Office of Minority, Women & Emerging Small Business (OMWESB)

The Office of Minority, Women and Emerging Small Business (OMWESB) administers the Disadvantaged, Minority and Women and Emerging Small Business Enterprise Certification Program. As the sole certification authority in Oregon for targeted government contracts for MWESB owners, OMWESB provides "one-stop" certification services. OMWESB, a unit within the Department of Consumer and Business Services is located at **OMWESB/DCBS, 350 Winter Street NE - Salem, Oregon 97301-3878**, 503-947-7922, or visit <http://egov.oregon.gov/DCBS/OMWESB/index.shtml>.

ONABEN – A Native American Business Network

ONABEN, a Native American Business Network, was founded in 1991 as a non-profit organization by four Oregon tribes. ONABEN currently serves entrepreneurs and tribes throughout the Pacific Northwest. Since inception, ONABEN has been accomplishing its mission as a developer, facilitator, and content provider for a network of Tribally-sponsored Small Business Development Centers and projects. Its growth over the years mirrors the growth of entrepreneurship throughout Indian Country. ONABEN is also the only Women's Business Center (WBC) in the state of Oregon designated by the U.S. Small Business Administration's Office of Women's Business Ownership. The WBC can be reached at wbcregistration@onaben.org, and service all women regardless of cultural or ethnic backgrounds.

Downtown Development

The Oregon Downtown Development Association works to revitalize and maintain the heritage and economic health of Oregon's downtowns and older business districts. The association promotes comprehensive downtown management through local partners, professional services and specific expertise. For more information, contact 503-587-0574, www.odda.org.

Telecommunication Assistance

The Oregon Economic & Community Development Department provides technical and training assistance, consulting, planning and financial assistance to rural and distressed communities to improve access to advanced services, route diversity and increased bandwidth. For more information, contact 503-986-0123, or visit www.oregon.gov/ECDD/index.shtml.

FINANCIAL RESOURCES

Federal, state, and local governments provide some financial assistance to small businesses in the form of loan programs. These loan programs generally do not provide funds for more than 30-50 percent of a business proposal and the loan applicants must demonstrate that they have sufficient capital, in addition to the loan, to fund the business. Loan applicants should demonstrate repayment ability, sufficient management expertise, and commitment to operate the business successfully.

Many Oregon cities and counties have economic development programs which include financial assistance. A business should contact the city and county in which they are located, or are interested in locating, for details of their programs.

The following is a list of some financial resources available to small businesses. Contact your local Small Business Development Center or local economic development agencies for additional information on financial assistance in your area.

Local Revolving Loan Funds

There are many revolving loan funds for small business financing administered by local governments and development groups. In most cases, funding has been provided by the Department of Housing and Urban Development through the State of Oregon or by the federal Economic Development Administration. For additional information, contact the U.S. Economic Development Administration at 503-326-3078.

Oregon Contacts for Revolving Loan Funds

Portland Development Commission

1900 SW Fourth Ave Suite 100
Portland, OR 97201
503-823-3201

CD Business Development Corporation

744 SE Rose Street
Roseburg, OR 97470
541-672-6728

Mid-Willamette Valley Council of Governments

105 High St SE
Salem, OR 97301
503-588-6177

Southern Oregon Regional Economic Development Inc.

332 West Sixth St
Medford, OR 97501
541-773-8946

Mid-Columbia Economic Development District

400 E Scenic Dr Suite 420
The Dalles, OR 97058
541-296-2266 or 541-296-2267

Central Oregon Intergovernmental Council

2363 SW Glacier Place
PO Box 575
Redmond, OR 97756
541-548-8184

Oregon Cascades West Council of Governments

1400 Queen Ave SE
PO Box 686
Albany, OR 97321
541-967-8551

NE Oregon Economic & Community Development District

105 Fir St Suite 321 La Grande, OR 97850 541-963-2399	101 NE First St Suite 100 Enterprise, OR 97828 541-426-3598 1-800-645-9454
---	---

Oregon Business Loans, Guarantees, Revenue Bonds and Referrals

See the section [Oregon Economic & Community Development Department, Access to Capitol.](#)

SBA Loan and Loan Guarantee Programs

The U.S. Small Business Administration (SBA) is a federal agency created by Congress to help small businesses. The SBA offers small firms financial assistance through guaranteed loan programs. To obtain information on the loan programs, contact the **U.S. Small Business Administration, 601 SW Second Ave, Suite 950, Portland, Oregon 97204-3192**, Call 503-326-2682, or visit www.sba.gov/localresources/district/or/index.html.

The SBA also sponsors programs, which provide business counseling and assistance with business development, international trade, and obtaining government contracts. In addition, the SBA furnishes assistance for women and minorities in business.

MARKETING & INTERNATIONAL TRADE

Government Contract Assistance Program

The Government Contract Assistance Program (GCAP) is a procurement technical assistance center providing counseling and bid assistance training on doing business with government agencies. GCAP provides a computer matching service that automatically matches a business with related federal, state and local bidding opportunities on a daily basis. For example, if an Oregon business manufactures a product or provides a service, the GCAP bid-matching service would let the company know every time a contract opportunity comes up from any federal agency in the country. Matches are made to international, state, and local government agencies as well. The bid match service includes federal government electronic purchasing opportunities that are not available to the public without specific electronic software, which can cost in excess of \$1,000 per year.

Through computer searches, GCAP can locate every buying agency nationwide that would purchase the product or service of a particular company and then automatically generate-forms to place that company on the agency's solicitation mailing list. This ensures that the business receives information about the procurement opportunities for its product or service. In addition, GCAP provides technical assistance, counseling, and training on every aspect of government contracting. For more information contact **GCAP, 1144 Gateway Loop, Suite 203, Springfield, OR 97477**, visit at the website at www.gcap.org, or contact by phone:

Willamette/Springfield	541-736-1088 or 1-800-497-7551
Coos Bay	541-888-7006 or 1-800-970-4227
Portland	503-697-0614
Central/Eastern Oregon	541-548-5992

Agricultural Products Marketing

The Oregon Department of Agriculture works to promote, develop, and expand worldwide markets for Oregon's agricultural products. The staff works with producers, cooperatives, and processors; organizes overseas trade missions; and hosts incoming foreign business delegates. For more information, contact the **Oregon Department of Agriculture, Agricultural Development and Marketing Division, 1207 NW Naito Parkway, Suite 104, Portland, OR 97209-2832**, call 503-872-6600, fax 503-872-6601, or e-mail: Agmarket@oda.state.or.us.

**Portland Export Assistance Center:
U.S. Commercial Service / U.S. Small Business Administration**

www.buyusa.gov/oregon

www.sba.gov/localresources/district/or/or_itresources.html

The Portland Export Assistance Center helps companies in Oregon and SW Washington who want to increase their export sales and expand into the global marketplace. The Export Center is a quick access point for all federal export assistance programs and offers business counseling in the following areas: information on markets abroad, international contacts, product promotion and export financing and SBA export loan guarantees.

The office is staffed by international trade specialists of the U.S. Department of Commerce and a finance specialist from the U.S. Small Business Administration who coordinates and leverages federal and state resources in export development assistance.

U.S. Department of Commerce, Commercial Service offers

- Research and counseling on identifying appropriate international markets
- Identifying potential international agents and distributors
- Participating in international trade exhibitions
- Qualifying international business partners
- Developing international documentation
- E-Commerce Services

U.S. Small Business Administration offers

- Research and counseling on identifying methods, strategies and programs
- SBA loan application information to finance export sales of small business exporters
- Loan packaging services for SBA's Export Working Capital Program applications
- Information on export credit insurance programs and brokers' contact list

Export Assistance Center, Portland

One World Trade Center
121 SW Salmon Street, Suite 242
Portland, OR 97204
(503) 326-3001

EMPLOYEE HEALTH INSURANCE ASSISTANCE

Through special benefits and reforms, the State of Oregon is making health insurance more available and affordable for employers, their employees, and employees' dependents.

Office of Private Health Partnerships (OPHP)

This office administers several programs to increase the number of Oregonians and businesses with health insurance. They include:

- Family Health Insurance Assistance Program (FHIAP): This program helps income-eligible Oregonians pay the monthly premium for private health insurance.
- Small Employer Health Plans: These low-cost health insurance plans are designed by OPHP for small business. Two plans are available to eligible small businesses. One is a low-cost plan for adults; the other is a comprehensive plan for children only.
- Agent Referral Program: This program links small business owners with local health insurance agents who can help them find affordable health plans.
- Training: OPHP trains insurance producers and community partners on state programs available to help insure Oregonians.

For information, contact **OPHP** at **250 Church St. SE, Ste. 200, Salem, OR 97301-3921**. Call 1-800-542-3104 or 503-373-1692 in Salem. Visit www.ophp.oregon.gov.

Small Employer Health Insurance (SEHI)

The Small Employer Health Insurance (SEHI) program offers accessible health insurance for businesses with 2 to 50 eligible employees. An eligible employee is one who works on a regularly scheduled basis of 17.5 or more hours per week. More information about the SEHI program is available at www.cbs.state.or.us/external/ins/sehi/sehi.html or from the **Department of Consumer & Business Services, Insurance Division, 350 Winter St. NE, Room 440, Salem, OR 97301**, telephone 503-947-7983.

LABOR MARKET INFORMATION

The Oregon Employment Department, Workforce & Economic Research Division's team of economists, workforce analysts, and researchers collect and analyze statewide and regional labor market information and help businesses apply it. Through contact with business representatives, analysts provide concise, up-to-date information about the local and state economies and their effects on the workforce. Research staff study labor force and related topics, supply data and analysis to new and expanding firms, and analyze occupational supply and demand. Besides offering general information, staff is available to produce special reports on request. The research division also publishes and distributes such information, which is gathered through surveys sent to employers that spend valuable business time to provide the Oregon Employment Department with timely and accurate data. Businesses, in turn, use this labor market information to identify challenges and opportunities. Economic development planners, educators and training providers, job applicants, legislators, and the news media also regularly rely on this information to learn about workforce issues that affect Oregonians.

Information on the Internet

The Oregon Employment Department maintains a nationally recognized Web site where employers can find local, regional, and statewide information about employment, unemployment rates, the Consumer Price Index, workplace skills, wages, industry and occupational projections of employment, and much more. Research staff is on hand to show businesses how to retrieve such data – and how to apply it directly to their venture. Visit the Oregon Labor Market Information System (OLMIS) site at www.QualityInfo.org.

Labor Market Information Publications

Oregon Employment Department staff prepares and distribute thousands of publications to schools, businesses, planners, and the public. A complete list of labor market information publications is available at www.QualityInfo.org.

PATENTS, COPYRIGHTS & TRADEMARKS

Some businesses begin with a new idea, invention, innovative concept, or new process. If your business is dependent on such intellectual property, you may want to protect it by applying for a patent or copyright. If you use a trade or service mark to identify goods or services that you provide, you may choose to register the trade or service mark.

U.S. Patents

A patent is an exclusive property right to an invention and is issued by the Commissioner of Patents and Trademarks, U.S. Department of Commerce. It gives an inventor the right to exclude others from making, using, or selling the invention in the United States, its territories, and possessions.

If you decide to apply for a patent, professional assistance from a patent attorney or patent agent is recommended because the patent procedures are detailed and technical. However, it is possible to perform a preliminary patent search to determine if your invention may qualify for a patent, by using the services of the Boley Law Library of the Northwestern School of Law at Lewis and Clark College in Portland, which has been designated as the Oregon Patent & Trademark Depository Library. **Note:** although library staff will show you the process for performing a patent search, you will have to perform the search yourself. Be sure to call ahead for library hours. For more information contact:

Northwestern School of Law Lewis and Clark College

Boley Law Library - Patent Specialist

10015 SW Terwilliger Blvd

Portland, OR 97219

(503) 768-6676

http://lawlib.lclark.edu/research/patents_tms.php

U.S. Patent information is also available on-line at www.uspto.gov. Information on the application process and forms for applying for a patent is available on-line at www.uspto.gov/main/patents.htm. Additional information is available from:

U.S. Patent and Trademark Office, General Information Services Division

Crystal Plaza 3, Room 2C02

PO Box 1450

Alexandria, VA 22313-1450

1-800-786-9199

U.S. Copyrights

A copyright protects literary, dramatic, musical, artistic, or other intellectual creations from unauthorized copying or exploitation. Items such as written materials, works of art, musical compositions, and computer programs are protected by copyright. No publication, registration, or other action in the Copyright Office is required to secure a copyright; the copyright is secured automatically when the work is created and fixed in a tangible form of expression. However, there are definite advantages to registering a copyright. Copyrights are registered with the U.S. Library of Congress. To obtain information on copyrights and copyright application forms, contact.

Library of Congress

Copyright Office

101 Independence Ave SE

Washington, DC 20559-6000

(202) 707-3000 general information

<http://lcweb.loc.gov/copyright/>

Trade and Service Mark

A trade or service mark identifies goods or services made or sold by a person to distinguish them from goods or services made or sold by others. It can consist of words, names, symbols, devices, or any combination of these. The mark must be in use before it can be registered. The registration is optional.

The trade or service mark registration advises the public that the registrant believes he or she is the only person who has a right to use the mark in connection with those goods or services. It prevents the registration of an identical or similar mark, and also helps prove the date of first use.

Oregon Trade and Service Mark Registration

It is the use of a trade or service mark in Oregon, rather than registration, which creates ownership. A trademark has been used in Oregon when goods are sold or distributed in the state and the mark is placed in any manner on the goods, containers, tags, labels, or displays associated with those goods. A service mark has been used in Oregon when the mark is used or displayed in the sale or advertising of services rendered in this state.

The Oregon trade and service mark registration form is available online at www.filinginoregon.com/forms/business. There is a non-refundable processing fee of \$50 for filing a trade or service mark application, and the mark can be renewed every 5 years.

Please allow one to two weeks for processing documents submitted by mail. If submitted by fax, payment must accompany the document with a Visa or MasterCard credit card number. The number and expiration date must be included on the fax cover sheet. Faxed documents are processed in the order received, usually within three business days. If the mark does not resemble an active mark already registered and the application conforms to Oregon statute, the Corporation Division processes the document and returns a copy to the customer. The fax cover sheet with the credit card number is destroyed when the document is processed.

Note: Businesses are encouraged to check for conflicts with federally registered trade or service marks before registering a trade or service mark in Oregon. Since trade and service mark rights arise from the use of the mark, a current federal registration may indicate prior use of the mark by another person. Federal trademark information is available at the United States Patent and Trademark Depository Library, located at Paul L. Boley Law Library, Northwestern School of Law of Lewis & Clark College, in Portland, Oregon. The library receives periodic updates on both current and pending federal trademark registrations. For further information, call 503-768-6676. Be sure to call ahead for library hours. Trademark searches may also be done online at www.uspto.gov.

Federal Trade and Service Mark Registration

A Trade or Service Mark may be registered with the U.S. Patent and Trademark Office if the mark has been used on goods or associated with services which have been rendered in commerce. An applicant who has not yet used the mark may apply based on a bona fide intention to use the mark in commerce. The term of federal trademark registration is 10 years, with 10-year renewal terms. However, the registrant must submit an affidavit stating that the mark is currently in use between the fifth and sixth year after registration or the registration is cancelled. Trademark rights can last indefinitely if the owner continues to use the mark to identify the goods or services.

Federal Trade or Service Mark Registration information is also available on-line at www.uspto.gov. Information on the application process and forms for registering a Trade or Service Mark is available on-line at www.uspto.gov/web/offices/tac/doc/basic. Additional information is available from:

U.S. Patent and Trademark Office - General Information Services Division
Crystal Plaza 3, Room 2C02
PO Box 1450
Alexandria, VA 22313-1450
1-800-786-9199

BUYING WHOLESALE FOR YOUR BUSINESS

If you attempt to make wholesale purchases for your business, the seller may ask for your wholesale or resale license number. Oregon does not have either a wholesale or resale license. The number generally accepted for use as a wholesale or resale number in Oregon is the eight-digit business registry number that is assigned when you register an assumed business name or a business entity with the Corporation Division. See “[Select Your Business Name & Structure](#)” for more information on registering a business.

IF YOU USE MUSIC IN YOUR BUSINESS

U.S. Copyright Law gives copyright owners the exclusive right to publicly perform or authorize performance of their works. Most music is protected by a copyright. The proprietor of a business in which copyrighted music is performed is liable for infringement of copyrighted music in his or her place of business. If you use music in your business in any way, including as background music or on your phone system, you should be aware of your liability for using the music.

Three organizations license performance rights for most of the music copyright holders in the United States. You can obtain more information on how to comply with the Copyright Law regarding music use by contacting an attorney or one of these organizations.

**American Society of Composers
Authors and Publishers (ASCAP)**
One Lincoln Plaza
New York, NY 10023
(212) 621-6000
www.ascap.com

Broadcast Music Inc. (BMI)
10 Music Square East
Nashville, TN 37203
(615) 401-2000 or 1-800-925-8451
www.bmi.com

SESAC Inc.
55 Music Square East
Nashville, TN 37203
(615) 320-0055 or 1-800-826-9996
www.sesac.com

OREGON IDENTITY THEFT PROTECTION ACT

As part of a new Oregon law, individuals, businesses and organizations that collect and maintain personal identifying information will need to follow requirements to help protect consumers from identity theft.

Personal identifying information is a consumer's name in combination with a Social Security number, Oregon driver's license or Oregon identification card number issued by the Department of Motor Vehicles-Oregon Department of Transportation, or a financial account or credit or debit card number along with security or access codes or password that would allow someone to access a consumer's financial account.

Effective Oct. 1, 2007, those who maintain Social Security numbers are prohibited from printing them on any documents that are mailed to but not requested by the consumer. If the consumer requests mailed documents that contain a SSN, the number must be redacted or obscured. Further you cannot print a SSN on a card used by the customer that is required to access products or services, nor can you publicly display or post an SSN (such as on a Web site) unless redacted or obscured. In addition, the new law requires anyone who owns personal identifying information to notify affected consumers of any security breach if computer files containing that personal information have been subject to a security breach.

Oregon businesses and organizations also must safely protect the personal information they maintain by developing, implementing and maintaining reasonable safeguards, including the proper disposal of information that is no longer needed. These safeguards are required to be in place by Jan. 1, 2008.

Owners of a small business (200 employees or less in a manufacturing business, or 50 employees or less in other types of business) comply with the safeguard requirements if its information security and disposal program contains the administrative, technical and physical safeguards and disposal measures appropriate to the business' size and complexity as well as the nature and scope of its activities, and the sensitivity of the personal information it collects.

Those who are subject to and comply with the notification and data safeguard requirements or guidance adopted under the federal Gramm-Leach-Bliley Act already meet Oregon's requirements for notification and data safeguarding for customers' personal information. In addition, those who are subject to and comply with the data safeguard requirements or guidance adopted under the Health Insurance Portability and Accountability Act (HIPAA) for data safeguarding of patient information do not need to develop further processes. However, if a breach involves personal information of your employees, or you are developing safeguards to protect employees' personal information, you must follow Oregon's notification and data safeguard requirements.

For further information contact:

Department of Consumer and Business Services

Division of Finance and Corporate Securities

350 Winter St. NE, Room 410

Salem OR 97301-3881

503-378-4140 1-866-814-9710 (toll free in Oregon)

www.dfcs.oregon.gov/id_theft.html

OREGON COUNTY ASSESSOR PHONE NUMBERS

County	Phone	County	Phone
Baker	541-523-8203	Lake	541-947-6000
Benton	541-766-6855	Lane	541-682-6798
Clackamas	503-655-8671	Lincoln	514-265-4102
Clatsop	503-325-8522	Linn	541-967-3808
Columbia	503-397-2240	Malheur	541-473-5117
Coos	541-396-3121 x 268	Marion	503-588-5144
Crook	541-447-4133 x 226	Morrow	541-676-5607
Curry	541-247-3294	Multnomah	503-988-3367
Deschutes	541-388-6508	Polk	503-623-8391
Douglas	541-388-6508	Sherman	541-565-3505
Gilliam	541-384-3781	Tillamook	503-842-3400
Grant	541-575-0107	Umatilla	541-272-7111
Harney	541-573-2246	Union	541-963-1002
Hood River	541-386-4522	Wallowa	541-426-4543 x38
Jackson	541-774-6059	Wasco	541-506-2510
Jefferson	541-475-2443	Washington	503-846-8741
Josephine	541-474-5260	Wheeler	541-723-4266
Klamath	541-883-5111	Yamhill	503-434-7521

OREGON COUNTIES MAP

Oregon Counties



NOTES

STARTING A BUSINESS CHECKLIST

Starting a successful business requires a great deal of preparation. The following is a list of recommendations to help you get your business off to a good start. For a more comprehensive checklist, please see pages 1- 4.

1. Preparation

Knowledge & Experience

Research

2. Planning

Business Plan

Seek professional advice

Financing

Business Assistance Programs

3. Select Your Business Name and Structure

Understand business structures

Check business name for availability at www.filinginoregon.com

4. Register Your Business at www.filinginoregon.com

5. Tax Information for Income & Businesses

Federal Taxes & ID Number

State Taxes

Local Taxes

Property Taxes

6. Licensing

Check the Business Wizard at www.filinginoregon.com

Check License Directory - Oregon Licenses, Permits and Registrations

7. Other Requirements, if needed

Department of Environmental Quality

Comply with ADA law

Patents, Copyrights, and Trademarks

Using music in your business

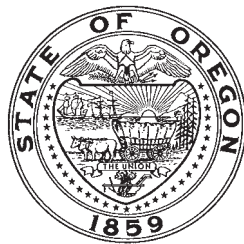
Buying wholesale for your business

8. Hiring Employees

Review *Employer's Guide for Doing Business in Oregon* at www.filinginoregon.com

9. Ongoing Registration Requirements

Renew business registrations, business licenses, and occupational licenses



**Corporation Division
Office of the Secretary of State**

Business Information Center
Public Service Building, Suite 151
255 Capitol Street NE
Salem, OR 97310-1327
(503) 986-2200

How to Start a Business in Oregon
Publication No. BICGUI1100
January 2009