

BUSINESS LEGAL FILINGS AND LICENSES

Patrick McNeely
INDS 2325
Spring 2021



LIST OF FILINGS AND LICENSES NEEDED

1. **Obtain an employer identification number (EIN)**
2. **File new business as a DBA (Doing Business As) if your name is different than the business name**
 1. For **sole proprietorship**, do not need to file DBA at the state level. Only county level filings are required.
3. **Obtain Texas Sales and Use Tax Permit**
 1. Subsequently, when setting up trade accounts, a resale certificate form must be filled out. This files the specific sales tax relationship with that vendor, which they keep on file.





FORMS TO BE COMPLETED

EIN Filing: IRS Form SS-4

- <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>
- No cost
- Can be filed online. EIN will be issued immediately, then a paper copy is sent in the mail.

DBA Filing: Harris County Form D-02-07

- <https://www.cclerk.hctx.net/Forms/Uploads/D/D0207.pdf?t=>
- Cost of \$17
- Mailing Address: Harris County Clerk's Office P.O. Box 1525, Houston, TX 77251

Texas Sales and Use Tax Permit: Texas Comptroller Form AP-201

- <https://comptroller.texas.gov/taxes/permit/>
- No cost
- Can be filed online through eSystems, or a PDF version can be mailed in. Permit is not received immediately; it is processed and received in the mail.

TEXAS SALES AND USE TAX RESALE CERTIFICATE (FORM 01-339)

- https://www.google.com/url?sa=t&rct=j&q=&esrc=s&source=web&cd=&ved=2ahUKEwiDrqeDmOXvAhWVX80KHSMYBggQFjAJegQIAhAD&url=https%3A%2F%2Fwww.comptroller.texas.gov%2Fforms%2F01-339.pdf&usg=AOvVaw1dXGQlRbTj4_cSWy92xH5R
- This is different from the permit itself, which is issued by the Comptroller's office. This form is used when setting up trade accounts with vendors, and documents the specific agreement of items' sales tax being passed on to final customers (rather than the designer).
- There is no cost, and the forms are typically filled out and sent via email.