

BUSINESS START-UP GUIDE

For New and Expanding Businesses
In Seminole County



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Research Courtesy of Seminole Community College Small Business Development Center
(In cooperation with the Small Business Development Center, College of Business Administration, and University of Central Florida)



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New Business Procedure Checklist

New businesses planning to establish in Seminole County should follow this checklist, which is outlined in logical sequence appropriated for most business start-ups.

1. Check zoning restrictions in the area where the business will be located. (See Local Municipalities).
2. Any partnership or business planning to operate under a name which is different from the sole proprietor's legal name or the name on the corporation charter must register the fictitious name by filling out an "Application for Registration of Fictitious Name." Call (850) 488-9000 to receive an application. Fees are outlined below: (www.sunbiz.org)

Fictitious names are valid for five years and expire on December 31st of the fifth year. Each fictitious name registration must be renewed between July 1 and December 31 of the expiration year to maintain registration under this act. If change of ownership occurs, the owner of record must file a cancellation and re-registration within 30 days of the change.

The non-refundable processing fees for fictitious names are as follows:

• Registration of Fictitious Name	\$50.00
• Cancellation and Re-registration	\$50.00
• Renewal of Fictitious Name Registration	\$50.00
• Certified Copy of Fictitious Name Registration	\$30.00
• Certificate of Status of Fictitious Name Registration	\$10.00
• Search of Records	\$11.00
• Photocopies of Records on File with the Department of State	\$1.00/page

Change in Fictitious Name Registration Requirements

Did you know...

In accordance with 15.16(6), Florida Statute, effective June 9, 2001, it is no longer a requirement to advertise the intention to register a fictitious name prior to registration. The application for new fictitious names can now be completed and paid for by credit card online. Renewals are still handled in the traditional fashion.

Registration under the fictitious name act is for public notice only and gives rise to no presumption of the registrant's rights to own or use the name registered nor does it affect trademark, service mark, or corporate name rights previously acquired by others in the same or similar name. Registration under this section does not reserve a fictitious name against future use. If a fictitious name registration wants a name, which is not already in use, a separate search must be made prior to registration by calling (850) 488-9000 or mailing in a search request.

3. Determine if your particular business requires a state license to operate (See State License Agencies).

4. Determine whether any type of Federal permit or license is required. For example: Food service or tourist lodging businesses must receive an inspection and licenses from:

- Florida Hotel and Restaurant Commission
400 W Robinson Street
4th Floor, Suite 802
Orlando, FL 32801 (850) 487-1395
- Seminole County Health Department
240 Airport Blvd
Sanford, FL 32773 (407) 629-5400
- Orange County Health Department
832 W. Central Blvd.
Orlando, FL 32805 (407) 836-2600
- Department of Health Florida (850) 488-0595

Alcohol and beverage sellers must apply for a license from:

- Florida State Alcoholic Beverages and Tobacco Division
400 W Robinson St, Room 709, N Tower Hurston Building
Orlando, FL 32801 (407) 245-0785

5. Obtain the appropriate Business Tax Receipt from the municipality and county where your business is located. There are many types of business classifications, so you must contact the various offices for the requirements and fees for your particular business (See Local Municipalities).

- a. A business located within a city limit **MUST HAVE A CITY BUSINESS TAX RECEIPT** in addition to a Seminole County Business Tax Receipt. Obtain the city Business Tax Receipt (Alt Spgs 407-571-8116) (Casselberry 407-262-7700) (Lake Mary 407-585-1415) (Longwood 407-260-3442) (Oviedo 407-971-5757) (Sanford 407-330-5657) (Winter Springs 407-327-5964) prior to obtaining the county receipt (407) 665-7638.
- b. Issuance of a Seminole County Business Tax Receipt does not mean that the location you are using for your business address is properly zoned. To check zoning requirements, contact the **CURRENT PLANNING DEPARTMENT** (Seminole County Office (407) 665-7444; see Listing of municipality offices on Page 9). The City's Zoning Department has jurisdiction over businesses located within their limits.

6. Obtain a State Sales Tax number if you will be selling tangible personal property (service with no tangible property sales does not require a State Sales Tax Number).

- Florida Department of Revenue (www.myflorida.com/dor) for application to collect and report tax)

Florida Sales Tax Division
5420 Diplomat Cir
Orlando, FL 32810 (407) 623-1141

Florida Tax Payers Assistance Hot Line (800) 352-3671

You must report and remit sales tax collected on all sales on a monthly basis.

7. Partnerships and Corporations must apply for a Federal Employer Identification number using the latest version of form SS-4. Federal Tax for small business is available from:

- Internal Revenue Service (IRS) (www.irs.ustreas.gov for S-Corporation forms)
850 Trafalgar Court, Suite 200
Maitland, FL 32751
(800) 829-3676 (forms) (800) 829-4933 (assistance)

Sole Proprietorships may be able to operate under the Social Security number of the owner. Check form SS-4 for details.

8. Be prepared to make estimated income tax payments (state and federal) almost immediately after beginning the business or incorporating.
9. All Corporations and S-Corporations must file a corporate charter with:
 - Secretary of State (www.sunbiz.org for article of incorporation or www.dos.state.fl.us)
Division of Corporation
49 E. Gaines Street
P.O. Box 6327
Tallahassee, FL 32314 (850) 488-9000
10. All businesses must file a Tangible Return with the Property Appraiser's Office before April 1. Call (407) 665-7538 for information. Personal property taxes are assessed against your business equipment as of January 1 and become taxable each November 1. Taxes become delinquent as of April 1 and at that time a tax warrant is issued. Personal property taxes follow the equipment, not the owner, so when purchasing an existing business make sure a tax search has been completed. Call (407) 665-7636 for additional information on the tax search.
11. Retain and meet with an insurance consultant regarding fire, accident, liability, theft and other types of commercial insurance you need. Contact a broker and obtain the necessary insurance coverage.

Sources of Small Business Assistance:

- **Local**

Seminole Community College, Small Business Development Center (407) 321-3495

Better Business Bureau of Central Florida (407) 660-9417

Service Corps of Retired Executives (SCORE) (407) 648-6476

Credit Bureau (407) 644-1441

Economic Development Commission (407) 422-7159

Orlando Minority Business Development Center (407) 422-6234

Greater Florida Minority Development Council (407) 260-6623

- **State**

Florida Department of Commerce (800) 342-0771 (www.floridabusiness.com for information)

Florida Department of Education (850) 487-1785

- **Federal**

U.S. Department of Commerce (904) 791-2796

U.S. Small Business Administration (904) 443-1900

Reality Check-List For Starting a Business

- v A desire to “be your own boss” isn’t enough by itself to make you a successful small business operator.
- v Before you set up shop, you’ll need to think hard about whether you’re the entrepreneurial type.
- v Take a look at the following questions below. You should be able to answer “yes” to at least six of them if you’re going to make it as an entrepreneur.
 - Is your family supportive of the time and money you’ll have to spend?
 - If you will need outside financing, do you have a network of friends or business associates who will provide it?
 - Do you have a product or service that is in demand?
 - Do you know who the competition is?
 - Does your business have some advantage over existing firms?
 - Are you willing to invest 50, 60 or 70 hours a week to run a business?
 - Are you self-motivated?
 - Do you have business skills or experience?
 - Do you have leadership experience?
 - Are you willing to risk your savings on the venture?

PRESS RELEASE

Date: Wed, 2 Jan 2002 10:33:41 -0500

Subject:

IRS NEWS -- New processing, phone and fax numbers for obtaining an Employer Identification Number (EIN)

The IRS is pleased to announce that the process for obtaining an Employer Identification Number (EIN) has been improved.

Employer Identification Number (EIN) Improved Process

Beginning on January 2, 2002, taxpayers will be able to call a toll-free number, 1-866-816-2065, to get an Employer Identification Number (EIN). IRS customer service representatives will be available to answer calls Monday through Friday, from 7:30am to 5:30pm customer's local time. Alaska and Hawaii will need to use Pacific Time zone for their calls.

Taxpayers will be able to fax EIN requests 7 days a week/24 hours a day by dialing the fax number to one of three IRS Campus' that will be accepting applications. The instructions on the newly revised Form SS-4, Application for Employer ID Number, will indicate which IRS Campus is assigned to their specific state.

Detailed information and an electronic SS-4 can be found at the IRS Small Business/Self Employed Community Web Site at www.irs.gov/smallbiz.com, click on New Businesses. Faxed applications will be processed in four days. The IRS Campus' accepting faxed applications are:

Brookhaven, NY (631) 447-4991
Cincinnati, OH (859) 669-5760
Philadelphia, PA (215) 516-3990

Taxpayers located outside of the United States will continue to call the Philadelphia Campus. Their telephone number is (215) 516-6999.

Also, on December 1, 2001, we began accepting third party Form SS-4's. Tax practitioners can now complete the new "Third Party Designee" section on their client's behalf by obtaining the client's signature on Form SS-4. We no longer require that practitioners file a Form 2848, Power of Attorney or Form 8821, Tax Information Authorization to get an EIN for their clients.

We are currently revising our Publication 1635, Understanding Your EIN. It should also be ready and available on our web site on January 2, 2002.

These improvements will help streamline the process of getting an EIN, through reducing the burden on the small business community.

Several links are available on the IRS website with additional information:

Fact sheet

<http://www.irs.gov/news/foryou/ein.html>

Upcoming Improvements to the EIN Process and Frequently asked Questions and Answers.

http://www.irs.gov/prod/smallbiz/newbusiness/ein_improvements.htm

Procedural and contact information - EIN State Alignment with the current phone numbers and fax numbers (the phone numbers will be changed to the new toll-free line in January 2002):

http://208.45.140.250/ein_where_to_apply.htm

Local Municipalities:

Altamonte Springs

www.altamonte.org/

202 Newburyport Avenue
Altamonte Springs, FL 32701
Zoning (407) 571-8147
Business Tax Receipt Dept. (407) 571-8116

Casselberry

www.casselberry.org/

95 Triplet Lake Drive
Casselberry, FL 32707
Zoning (407) 262-7700 ext 1109
Business Tax Receipt Dept. (407) 262-7700 ext 1101

Lake Mary

www.lakemaryfl.com/

100 North Country Club Rd
Lake Mary, FL 32746
Zoning (407) 585-1493
Business Tax Receipt Dept. (407) 585-1415

Longwood

www.ci.longwood.fl.us/

175 W. Warren Ave.
Longwood, FL 32750
Zoning (407) 260-3440
Business Tax Receipt Dept. (407) 260-3442

Orlando

www.cityoforlando.net

400 S. Orange Ave.
Orlando, FL 32801
Zoning (407) 246-2204
Business Tax Receipt Dept. (407) 246-2204

Orange County Tax Collector

www.octaxcol.com/

201 S. Rosalind Ave
Orlando, FL 32802
Zoning (407) 836-5525
Business Tax Receipt Dept. (407) 836-5650

Oviedo

www.ci.oviedo.fl.us/

320 Alexandria Blvd.
Oviedo, FL 32765
Zoning (407) 971-5755
Business Tax Receipt Dept. (407) 971-5757

Sanford

www.ci.sanford.fl.us/

300 N. Park Ave.
Sanford, FL 32771
Zoning (407) 330-5656
Business Tax Receipt Dept. (407) 330-5657

Seminole County Tax Collector

www.seminoletax.org

1101 E. First St.
Sanford, FL 32771
Zoning (407) 665-7444
Business Tax Receipt Dept. (407) 665-7638

Winter Springs

www.winterspringsfl.org/

1126 E. State Road 434
Winter Springs, FL 32708
Zoning (407) 327-5968
Business Tax Receipt Dept. (407) 327-5964

We have tried to provide the most up to date telephone numbers and email addresses for the local governmental agencies, however they may change without notice.

We try to provide the most up to date addresses for the State Licensing Divisions. However you may find the latest information at www.myflorida.com/licensingpermitting/index or www.state.fl.us/dbpm.

Department of Professional Regulation:

Accountancy

Board of Accountancy
2610 Northwest 43rd S., Suite 1-A
Gainesville, FL 32606

Psychology (Incl. School Psychologists)

Board of Psychological Examiners
1940 North Monroe St.
Tallahassee, FL 32399-0789

Acupuncture

Board of Acupuncture
1940 North Monroe St.
Tallahassee, FL 32399-0765

Clinical Social Workers

Board of Psychological Services 1940 North
Monroe St.
Tallahassee, FL 32399-0753

Architecture

Board of Architecture
1940 North Monroe St.
Tallahassee, FL 32399-0751

Construction

Construction Industry Licensing Board
Post Office Box 2
Jacksonville, FL 32201

Athlete Agents

Board of Athlete Agents
1940 North Monroe St.
Tallahassee, FL 32399-0794

Cosmetology

Board of Cosmetology
1940 North Monroe St.
Tallahassee, FL 32399-0790

Auctioneers

Board of Auctioneers
1940 North Monroe St.
Tallahassee, FL 32399-0762

Dentistry

Board of Dentistry
1940 North Monroe St.
Tallahassee, FL 32399-0765

Barbers

Barbers' Board
1940 North Monroe St.
Tallahassee, FL 32399-0769

Dieticians

Dieticians' Board
1940 North Monroe St.
Tallahassee, FL 32399-0789

Chiropractic

Board of Chiropractic
1940 North Monroe St.
Tallahassee, FL 32399-0752

Electrical Contractors

Electrical Contractors' Industry
Licensing Board
1940 North Monroe St.
Tallahassee, FL 32399-0771

Exterminators

Entomology Services Pest Control Section
1217 Pearl St.
Jacksonville, FL 32202

**Funeral Directors, Embalmers,
& Direct Disposers**

Board of Funeral Directors,
Embalmers, and Direct Disposers
1940 North Monroe St.
Tallahassee, FL 32399-0750

Harbor Pilot

Board of Pilot Commissioners
1940 North Monroe St.
Tallahassee, FL 32399-0773

Hearing Aids

Board of Hearing Aid Specialists
1940 North Monroe St.
Tallahassee, FL 32399-0759

**Home Health Care Agencies and Adult
Congregate Living Facilities**

Offices of Licensure and Certification
2727 Mahan Dr.
Tallahassee, FL 32308

Interior Design

Board of Interior Design
1940 North Monroe St
Tallahassee, FL 32399-0751

Land Surveyors

Board of Professional Land Surveyors
1940 North Monroe St.
Tallahassee, FL 32399-0750
(850) 413-7480

Engineers

Board of Professional Engineers
1940 North Monroe St.
Tallahassee, FL 32399-0750

Landscape Architecture

Board of Landscape Architecture
1940 North Monroe St
Tallahassee, FL 32399-0766

Marriage and Family Therapy

Board of Marriage and Family Therapy
1940 North Monroe St.
Tallahassee, FL 32399-0774

Massage

Board of Massage
1940 North Monroe St.
Tallahassee, FL 32399-0774

Medicine

Board of Medicine
1940 North Monroe St.
Tallahassee, FL 32399-0770

Mental Health Counselors

Board of Mental Health Counselors
1940 North Monroe St.
Tallahassee, FL 32399-0753

Naturopath

Board of Naturopath
1940 North Monroe St.
Tallahassee, FL 32399-0778
(850) 488-0595

Nursing Home Administrators

Board of Nursing Home Administrators
1940 North Monroe St.
Tallahassee, FL 32399-0777

Opticianry

Board of Opticianry
1940 North Monroe St.
Tallahassee, FL 32399-0779

Optometry

Board of Optometry
1940 North Monroe St.
Tallahassee, FL 32399-0776

Osteopaths

Board of Osteopathic Medical Examiners
1940 North Monroe St.
Tallahassee, FL 32399-0757

Pharmacy Orlando (407) 481-5613

Board of Pharmacy
2818-A Mahan Dr
Tallahassee, FL 32308

Podiatry

Board of Podiatry
1940 North Monroe St.
Tallahassee, FL 32399-0758

Nursing

Board of Nursing
111 East Coastline Dr., Suite 516
Jacksonville, FL 32202

Real Estate Brokers/Property Appraisers

Division of Real Estate
400 West Robinson St.
Orlando, FL 32801

Restaurants and Hotels

Florida Hotel and Restaurant Commission
5600 Diplomat Circle, Suite 116
Orlando, FL 32810

(Be sure to check with the Seminole and/or Orange County Health Departments if restaurant)

Talent Agencies and Agents

Board of Talent Agencies and Agents
1940 North Monroe St.
Tallahassee, FL 32399-0796

Veterinary Medicine

Board of Veterinary Medicine
1940 North Monroe St.
Tallahassee, FL 32399-0753

The Dept of Health & Rehab Services:

Day Care Centers

Children, Youth, & Family Program Office
1317 Winewood Blvd., Building 8
Tallahassee, FL 32399-0700

Additional Licensing Information

1. Issuance of a Seminole County Business Tax Receipt does not mean that the location you are using for your business address is properly zoned. To check zoning requirements, contact the CURRENT PLANNING DEPARTMENT at (407) 665-7444. City Zoning Department has jurisdiction over businesses located within their limits.

2. The County Fire Inspectors (407) 665-7497 must inspect all existing commercial business locations prior to the building being occupied. All new commercial business locations, which have never been occupied, will require an occupancy/interior completion permit (407) 665-7050 before the building is occupied. City Fire & Building Departments have jurisdiction over businesses within city limits.

3. You must file a Tangible Personal Property Tax Return before April 1 with the Property Appraiser (407-665-7538). Personal Property Taxes are payable November 1 through March 30 to the Tax Collector (407-665-7636). Tax warrants are imposed on unpaid taxes on April 1. A tax warrant is a court judgment in the form of a lien against all equipment.

4. A business located within a city limit **MUST HAVE A CITY BUSINESS TAX RECEIPT** in addition to a Seminole County Business Tax Receipt.

Below are the seven city offices in Seminole County with address and phone numbers. If your business is located within the Cities of Altamonte Springs, Casselberry, Longwood, Oviedo, and Winter Springs, you will be issued both the city and county Business Tax Receipts at one time within the respective City Hall.

Altamonte Springs	202 Newburyport Avenue	407-571-8116
Casselberry	95 Lake Triplett Drive	407-262-7700 X1101
Lake Mary	100 N. Country Club Road	407-585-1415
Longwood	155 W. Warren Avenue	407-260-3442
Oviedo	400 Alexandria Blvd.	407-971-5755
Sanford	300 N Park Avenue	407-330-5657
Winter Springs	1126 E SR 434	407-327-5964

5. All Seminole County Business Tax Receipts expire September 30th. If the business is located in unincorporated Seminole County, or within the City limits of Sanford or Lake Mary, the County Business Tax Receipt can be obtained at any of the following Tax Collector locations:

Seminole County Services Bldg.	1101 E. First St., Sanford
Wilshire Plaza	384 Wilshire Blvd, Casselberry
Oak Grove Shoppes	995 N SR 434, Suite 505, Altamonte Springs
Oviedo City Hall	1490 Swanson Dr, Suite 100, Oviedo

The fee for the Seminole County Business Tax Receipt is \$25 for all non-regulated licenses, and \$45 for all regulated entities. “Regulated” businesses are defined as those requiring local, state, professional, or federal licensing. Regulated businesses will be required to show proof of all required regulatory licenses prior to being issued a Business Tax Receipt.

6. Worker's Compensation information can be obtained by calling the Orlando Office of the Department of Labor (407) 835-4406.

FOR ANY ADDITIONAL INFORMATION, PLEASE CONTACT THE SEMINOLE COUNTY BUSINESS TAX DEPARTMENT AT (407) 665-7638.

Tax Fact Sheet

Federal Taxes on Small Business

Income Tax	All Businesses
Excise Tax	Businesses providing telephone services, air transportation services, retail sales of fuel, alcohol, tobacco or firearms, etc.
Employment Tax	Any business that pays wages subject to withholding.
Self-Employment Tax	Social Security taxes on self-employment earnings of sole proprietors or partners.

Florida State and Local Taxes on Small Business

Income Tax	Regular C Corporations only. First \$5,000 of income is exempt. Thereafter 5.5 % of income must be paid in tax. If you have elected S Corp. Status, you should file the first tax return you receive to let them know of your S status, even though S Corporations are not subject to the corporate income tax.
Intangible Tax	Tax on the value of stocks and bonds, paid by individuals, corporations and partnerships. Individuals are allowed a \$20,000 per person exemption. Corporations and partnerships receive no exemption. The tax rate is \$1.00 for each \$ 1,000 value as of January 1. Tax must be paid by June 30.
Tangible Personal Property Tax	Managed by County Appraisers Office. Tax on value of personal property owned by business. Mileage rate changes from county to county. (Ex: Tax of \$80 paid on \$7,000 property value in Orange County).
State Unemployment Tax	If you must pay Federal Unemployment Tax, you are also liable for State Unemployment Tax. Call the Department of Labor and they will send you a Request for Determination of Status Application. From this, you will be issued an Unemployment Tax number and will start receiving quarterly State Unemployment Tax Forms. The rate is 2.7% of first \$7,000 of wages you pay for each employee. After the first ten quarters this rate will be adjusted to reflect your employment history. Your new rate can be as low as 1% or as high as 5.4 %. This will be credited against your federal Unemployment Tax liability.
Sales Tax	If you are selling non-food items, request DR 1, Sales Tax Registration Form from the Department of Revenue. You will collect and remit the tax monthly and you will be given a small commission for doing so. <u>DON'T MISS THE FILING DATE.</u> There is a penalty.

Federal and State Tax Requirements and Kits Available from IRS

- I. Federal and State Tax Requirements
 - A. Sole Proprietor - Schedule C, Form 4562 1040SE, SS4
 - B. Partnership - 1065, 1065K-1 (1040SE), form 4562
 - C. Corporation - 1120, F1120, Form 4562
 - D. S-Corporation - 1120S (no Florida), I 120S K- 1, (no 1040SE), Schedule E, 2553, Form 4562
 - E. Payroll Taxes - Circular E, 941, 940, UCT 6 (State), W-4

- II. Independent Contractors vs. Employees
 - A. Workers are considered EMPLOYEES if the business has control over when, where and how they perform their function. In general, the test of this concern is whether or not the employer has any control over the process by which the job is completed. In general if there is some control over the process, the worker is considered an employee.

B. According to the IRS, workers are generally considered employees if they:

1. Must comply with the employer's instructions about the work
2. Receive training from or at the direction of an employer
3. Provide services that must be rendered personally
4. Provide services that are integrated into the business
5. Are aided by assistants who are hired, supervised and paid by the employer
6. Have a continuing working relationship with the employer
7. Must follow set hours of work
8. Work full-time for an employer
9. Do their work on the employer's premises
10. Must do their work in a sequence set by the employer
11. Must submit regular reports to the employer
12. Receive payments of regular amounts at set intervals
13. Receive payments for business or travel expenses
14. Rely on the employer to furnish tools and materials
15. Lack a major investment in the facilities or equipment used to perform the services
16. Cannot make a profit or suffer a loss from their services
17. Work for one employer at a time
18. Do not offer their services to the general public
19. Can be fired by the employer
20. May quit work at any time without incurring liability

III. Other Taxes

- A. Intangible Property Tax (state)
- B. Tangible Personal Property Tax (county)
- C. Sales Tax (state)

IV. Business Tax Kits (available from IRS)

A. The Following items are included in All Kits:

1. Form SS-4 and Instructions, Application for Employer Identification Number
2. Form W-4, Employee's Withholding Allowance Certificate
3. Form 940, Employer's Annual Federal Unemployment Tax (FUTA) Return
4. Form 941, Employer's Quarterly Federal Tax Return
5. Publication 15, Employer's Tax Guide
6. Publication 334, Tax Guide for Small Businesses
7. Publication 454-A, Your Business Tax Kit
8. Publication 393, Federal Employment Tax Forms
9. Publication 539, Employment Tax and Information Returns Requirements
10. Publication 583, Information for Business Taxpayers (Business Taxes, Identification Numbers, Recordkeeping)
11. Publication 1057, SBW Brochure

- B. Included in Sole Proprietorship Kit...
 - 1. Form 1040 & Instructions
 - 2. Schedule C (Form 1040)
 - 3. Schedule SE (Form 1040)
 - 4. Form 1040-ES (on Partnerships)
 - 5. Publication 505, Tax Withholding and Established Tax
 - 6. Publication 533, Self Employment Tax

- C. Included in Partnership Kit...
 - 1. Form 1065 & Instructions
 - 2. Schedule K (Form 1065)
 - 3. Publication 541, Tax Information on Partnerships

- D. Included in Corporation Kits...
 - 1. Form 1120 & Instructions
 - 2. Form 1120-A
 - 3. Form 1120-S & Instructions
 - 4. Form 1120-W
 - 5. Publication 542, Tax Information on Corporations
 - 6. Publication 589, Tax Information on S-Corporations

Texts and Other Resources

New and Revised Venture Capital Handbook.- An Entrepreneur's Guide to Obtaining Capital to Start a Business, Buy a Business or Expand an Existing Business, by David Gladstone

The Ernst & Young Business Plan Guide,
by Eric Siegel, Loren Schultz, Brian Ford and David Carney

Business Plans that Win \$\$\$: Lessons front the MIT Enterprise Forum,
by Stanley Rich and David Gumpert

Employment Laws Affecting Small Business,
University of Central Florida Small Business Development Center

Sources of Financing,
University of Central Florida Small Business Development Center

A Guide, to Selling to Federal, State, and Local Agencies,
University of Central Florida Small Business Development Center

Sources of Marketing Research,
University of Central Florida Small Business Development Center

Starting and Managing the Small Business,
Arthur H. Kuriloff, John M. Hemphill, Jr. and Douglas Cloud, McGraw Hill.