

Your Business Tax Certificate number is issued by the Finance Department at time of application. Fees can be paid by check or cash only.



City of Imperial Beach
 825 Imperial Beach Blvd.
 Imperial Beach CA 91932
 Tel. (619) 423-8300
 Fax (619) 429-9770

Six Steps to Starting a Business in Imperial Beach

(See attached information for details on each step)

- 1. Before purchasing or leasing a business location confirm your business will comply with City zoning, building and sign regulations.
- 2. Determine a business name and file a Fictitious Business Name Statement with the County of San Diego as applicable.
- 3. Determine the legal composition of the business (sole proprietorship, etc.).
- 4. Obtain any special Insurance, Licenses, or Permits for specific business types from the appropriate County or State agency.
- 5. Complete a City Business Tax Certificate and Sign Permit Application.
- 6. Obtain a Federal Identification Number and the necessary information to file your state and federal income, state, and employment taxes.

City of Imperial Beach contact numbers regarding your business related questions:

Business Tax Certificate Application	Finance Department	(619) 628-1423
Zoning Regulations	Planning Department	(619) 628-1356
Building Code Regulations	Building Department	(619) 628-1356
Sign Permit Regulations	Planning Department	(619) 628-1356
Business Location Assistance	Redevelopment Dept.	(619) 424-2226
Fire Code Regulations	Imperial Beach Fire Dept.	(619) 424-2228
Graffiti Hotline	Public Works Dept.	(619) 575-3745

Important Business contact numbers:

Fictitious Business Name	Co. of SD Recorder	(619) 498-2200
Workers' Compensation Insurance	State Comp Insurance Fund	(858) 552-7000
Seller's Permit/Resale Number	State Board of Equalization	(619) 525-4526
Alcohol Beverage License	State of CA Dept. of ABC	(619) 525-4064
Selling Goods by weight or volume	Co. Ag, Weight, Measures	(858) 694-2739
Handling food or hazardous materials	Co. Dept. of Envir. Health	(619) 338-2222
Federal Identification Number & Taxes	Internal Revenue Service	(800) 829-1040
State Employer Identification Number	State Board of Equalization	(619) 525-4526
State Taxes	State Board of Equalization	(800) 400-7115

Other Business contact information:

City of Imperial Beach – General Info.	(619) 423-8300	www.cityofib.com
City of IB - Business Assistance	(619) 423-8615	
Sheriff Dept. – Imperial Beach Station	(619) 498-2400	www.sdsheriff.net
Imperial Beach Chamber of Commerce	(619) 424-3151	www.ib-chamber.com
South County Economic Development Corp.	(619) 424-5143	www.sandiegosouth.com
SCORE (Small Business Counselors)	(619) 557-7272	www.score-sandiego.org
Southwestern College Sm. Bus. Dev. Center	(619) 482-6391	www.sbditc.org
San Diego Gas & Electric	(800) 411-7343	www.sdge.com
CAL-AM Water	(619) 575-1105	www.calamwater.com
EDCO Corp. (Trash/Recycling)	(619) 287-7555	www.edco-corp.com

Six Steps to Starting a Business in Imperial Beach

Any business or individual conducting business within the City limits, including all rental properties, are required to have a business license certificate. This includes businesses licensed in another jurisdiction but conducting business in Imperial Beach.

It is highly recommended you verify compliance with City zoning, building, and sign regulations before applying for a Business Tax Certificate, as the issuance of a Business Tax Certificate does not guarantee your business meets applicable regulations. It is the business owner's responsibility to verify with the Planning and Building Departments that all applicable zoning, building, and signage codes are met before conducting business. If your business is found to be in non-compliance with any code or regulation you may receive a citation and/or your Business Tax Certificate may be rescinded without a refund.

1. Confirm City Zoning, Building and Sign Regulations

Zoning - Prior to signing a lease or contract you should contact the City's Planning Department to confirm the type of business you plan to operate complies with all zoning regulations of the desired location.

Prohibited, Restricted, and Regulated Businesses - Thrift Stores are generally prohibited with few exceptions. Several business types, including but not limited to: bars or liquor stores, auto body shops, boarding houses, tattoo and body piercing establishments, Palm Reading and Fortune Telling, Short-term Vacation Rentals, and Churches are prohibited in certain zones or subject to certain zoning, conditional use permits, or other restrictions. Additional regulations are also required for Solicitors, Peddlers, and Transient Merchants.

Building Use - Prior to signing a lease or contract you should contact the City's Building Department to confirm the desired Business use of your proposed building meets all applicable building codes. (As an example restaurants, schools, meeting places have specialized building requirements that must be met prior to operation of your business). Building modifications or construction at your business may require a building permit.

Sign Permit – All business signs must be approved and permitted by the City. In order to obtain a Sign Permit, a Comprehensive Signage Plan must be submitted to the City Planning Department. Temporary signs (30 days or less) must also be approved and permitted by the City Planning Department. See section 5 for more detailed information on sign permit requirements.

For more information on Zoning, Building and Signage see the Imperial Beach Municipal Code online at: <http://municipalcodes.lexisnexis.com/codes/imperial/> or contact City staff at:

Planning & Building Counter Hours (619) 628-1356	}	Mon. – Thur. 7:30 a.m. to 9 a.m. & 3:30 p.m. – 5:00 p.m.
		Friday 7:30 a.m. to 9 a.m. & 3:30 p.m. – 4:30 p.m.

2. File a Fictitious Business Name Statement with the County of San Diego

The name you choose for your business is very important. If the name you choose is your own legal surname and a one-word description (such as John Smith Roofing) then you are not required to register a fictitious business name. If you choose a business name that does not meet these parameters (such as JS Expert Roofing) and your business is not registered

with the state then state law requires you to file a Fictitious Business Name Statement with the County of San Diego within 40 days of first transacting business.

You can file your Fictitious Business Name Statement at:

County of San Diego, Assessor/Recorder/County Clerk's Office
590 3rd Street, Chula Vista, Ca 91910-2646
(619) 498-2200

For more information see the County Assessor website at: www.sdcounty.ca.gov/arcc

3. Determine the legal composition of the business (sole proprietorship, etc.)

Several legal structures exist in the state of California. Your choice of legal structure will affect your income taxes and personal liability. Most businesses start as a Sole Proprietorship or a General Partnership and are generally the least complicated. Limited Partnerships, Limited Liability Partnerships, Corporations and Limited Liability Companies must register with the Secretary of State. You should contact your own accountant or attorney for advice and assistance in determining the best legal structure for your business. For more information see:

Secretary of State - **California Business Portal**
(916) 324-6769 www.ss.ca.gov/business

4. Obtain any Special Insurance, Licenses or Permits for specific businesses types from the appropriate agency

Workers' Compensation Insurance – In California, every employer is required to carry insurance to cover the cost of occupational injuries and illnesses if they have employees (other than the business owner). If you have employees (even if you have only one part-time employee) it is mandatory to have workers' compensation insurance. You must complete a Workers' Compensation Declaration Form as part of the Business License application process with the City of Imperial Beach. For more information on Workers' Compensation contact an insurance agent or:

State Compensation Insurance Fund
9444 Waples St.
San Diego, CA 92121
(858) 552-7000 website: www.scif.gov

Special Licenses and Permits - The business activity type chosen determines the licenses and permits needed to operate a business legally. Some of the more typical special permits or licenses include those for being a reseller of goods, selling alcohol, selling food, selling goods by weight or volume, daycare services, construction, real estate services, or working with hazardous materials.

To view a list of more than 200 State regulated Occupations and Professional Services that require a special license or permit contact the State Department of Consumer Affairs at 800-952-5210 or see their website at: www.dca.ca.gov

Seller's Permit/Resale Number - Businesses selling tangible personal property in the state of California need to apply for a Seller's Permit/Resale Number from the:

State Board of Equalization

1350 Front Street, Room 5047
San Diego, Ca.92101
(619) 525-4526
website: www.boe.ca.gov

Alcohol Beverage License - Apply for an Alcoholic Beverage License if your business will sell alcohol by contacting:

State of California - Department of Alcohol Beverage Control

San Diego District Office
1350 Front St. Rm. 5056
San Diego, Ca.92101
(619) 525-4064
website: www.abc.ca.gov

Selling goods by weight or volume - Businesses engaged in selling goods by weight or volume must register the devices with the County Agriculture, Weights and Measures Office.

County of San Diego - Agricultural, Weights and Measures Department

5555 Overland Ave., Bldg 3
San Diego, CA 92122-1295
(858) 694-2739
website: www.sdcawm.org

Public and Environmental Health - Business engaged in selling or handling food products, operating a pool or spa, handling hazardous materials, underground storage tanks, medical wastes, x-ray equipment, or waste handling must obtain a permit with the County of San Diego Department of Environmental Health.

County of San Diego – Department of Environmental Health

1255 Imperial Ave., Third Floor
San Diego, CA 92101
Tel: (619) 338-2222, Fax: (619) 338-2377
website: www.sdcdeh.org

Child Care & Adult Care Licensing

State of California
Child Care Licensing
7575 Metropolitan Dr. Ste. 110
San Diego, CA 92108
(619)767-2300
<http://cclcd.ca.gov/>

State of California
Community Care Licensing (Adult & Elerly)
7575 Metropolitan Dr. Ste. 110
San Diego, CA 92108
(619)767-2300
<http://cclcd.ca.gov/>

5. Complete a City Business Tax Certificate and Sign Permit Application.

All businesses or individuals conducting business within the City limits must have a current Business Tax Certificate. This includes businesses licensed in another jurisdiction but conducting business in Imperial Beach, all rental properties including single-family homes that are rented, and businesses conducted out of a home or apartment. Applications for a Business Tax Certificate can be obtained from the City's Finance Department at:

City of Imperial Beach – Finance Department
825 Imperial Beach Blvd., Imperial Beach CA 91932
(619) 628-1423

In addition to the Business Tax certain areas of the City are designated as a Business Improvement District (BID) and an additional fee is assessed depending on the location of the business in Imperial Beach.

Business Tax Certificate – A City Business Tax Certificate application is required to be filed for a new business, change of address for an existing business, change of ownership, change of business name, and for an annual renewal. Once a business has a valid Business Tax Certificate the City will send an annual renewal notice to the business owner. Applications can be obtained from the City's Finance Department.

Home Occupation Permit – A Home Occupation Permit must complete the supplemental Home Occupation Tax Certificate Application for any business conducted entirely within a residential dwelling or accessory building and carried on by the inhabitants of the dwelling. If you are a tenant and would like to conduct business at your home, obtain a letter from the owner of the property authorizing you to conduct a business. If you are the owner of the property and would like to conduct business at your home, please provide proof of ownership (i.e. Property Tax Statement). Such use should be incidental to the use of the dwelling for residential purposes and the business shall not: change the appearance of the dwelling; generate pedestrian or vehicular traffic beyond that normal to the neighborhood; require more parking spaces; employ more than 2 people; use mechanical equipment beyond that necessary for domestic purposes; store outdoor equipment or supplies; display advertising except as allowed in the property zone; sell or display articles which are produced elsewhere; or accept or remove materials from premises by commercial vehicles. Applications can be obtained from the City's Finance Department.

Sign Permit - All business signs must be approved and permitted by the City by applying for a Comprehensive Sign Permit. In general, sign size is restricted to 1 square foot of sign for each linear foot of building wall face in commercial zones and a maximum of 32 square feet in certain higher density residential zones. Window signs are generally allowed in no more than 35% of total window area in commercial zones. Do not assume an existing sign on a building is permitted or permissible without verification from the City. In general, the following types of signs are not permitted in the City: pole signs, roof signs, balloons and inflatable signs, beacons, billboards, pennants, portable signs (A-frame), animated signs, and signs with changeable copy. To determine if a sign is permitted or to apply for a Comprehensive Sign Permit contact the City's Planning Department at:

City of Imperial Beach – Planning Department
825 Imperial Beach Blvd., Imperial Beach CA 91932
(619) 628-1356

6. Obtain a Federal Identification Number and the necessary information to file your state and federal income, sales, and employment taxes.

Federal Employer Identification Number - The EIN, also known as a Federal Tax Identification Number, is a nine-digit number that the IRS assigns to business entities. The IRS uses this number to identify taxpayers that are required to file various business tax returns (Income, Social Security, Medicare). Employers, sole proprietors, corporations, partnerships, non-profit organizations, trusts and estates, government agencies, certain individuals and other business entities use EINs. Federal Employer ID numbers can be obtained by completing form SS-4 on-line or calling:

Internal Revenue Service (IRS)

San Diego, Ca. 92188
Monday-Friday 8AM-4: 30PM
(800) 829-1040
<http://www.irs.gov/businesses/small/>

State Employer Identification Number - Obtain a State Employer Tax Identification Number if your business will have employees (other than owner) by contacting:

State Board of Equalization

1350 Front Street, Room 5047, San Diego, CA 92101
Monday –Friday 8AM-5PM
(619) 525-4526
www.boe.ca.gov

State Taxes - For state taxes visit the California Tax Information Center website that is sponsored by California’s tax agencies (Board of Equalization, Employment Development Department, and Franchise Tax Board) at: www.taxes.ca.gov or contact:

State Board of Equalization (800) 400-7115

www.taxes.ca.gov/doingbus.html

Employment Development Department (888) 745-3886

www.edd.ca.gov/employer.htm

Franchise Tax Board (800) 852-5711

www.ftb.ca.gov

Federal Taxes - For Federal tax information and a copy of the “Small Business Resource Guide” an invaluable tool to help business owners understand the basics contact:

Internal Revenue Service (800) 829-1040

www.irs.gov/businesses/small

The information provided in this guide is intended only to summarize applicable Federal, State, County and local codes and regulations. For specific information contact each agency directly or refer to their specific codes and regulations.