

## **Federal Unemployment Tax (FUTA)**

The Federal Unemployment Tax Act (or FUTA, I.R.C.) is a United States federal law that imposes a federal employer tax used to help fund state workforce agencies. Employers report this tax by filing an annual Form 940 with the Internal Revenue Service. In some cases, the employer is required to pay the tax in installments during the tax year.

FUTA covers a federal share of the costs of administering the unemployment insurance (UI) and job service programs in every state. In addition, FUTA pays one-half of the cost of extended unemployment benefits (during periods of high unemployment) and provides for a fund from which states may borrow, if necessary, to pay benefits. For more information call the Denver IRS office at **303-446-1675**

## **Employment Information**

### **US Department of Labor (DOL)**

For information related to federal labor laws contact the US Department of Labor: **1-866-4-USA-DOL (1-866-487-2365)**.

- **Federal Minimum Wage Information**  
1-866-487-2365
- **Federal Unemployment Tax (FUTA)**  
303-446-1675 Denver IRS Office
- **Colorado Department of Labor & Employment (CDLE)**  
For information related to state labor laws contact the Colorado Department of Labor & Employment call 303-318-9000.
- **State of Colorado - Minimum Wage Information**  
**303-318-8441**
- **State of Colorado - Unemployment Insurance Information**  
**303-318-9100** or **1-800-480-8299**
- **State of Colorado - Workers' Compensation Insurance**  
**303-318-8700**



# **Before you open your business**

**make sure you're in compliance  
with all government  
requirements....**

Anyone planning to open a new business or relocate a business in the City of Littleton is encouraged to contact the Economic Development & Business Services Department:

**Economic Development Department**  
303-795-3749  
economicdev@littletongov.org



2255 West Berry Avenue  
Littleton, Colorado  
303-795-3749

## City of Littleton Government

**Business Licensing** — All businesses, whether or not you sell tangible property, must complete the required form provided by the Littleton Sales Tax Division. For more information call **303-795-3768**.

**Zoning** — Before you engage in business, be sure to contact the Zoning Department to determine the regulations. For more information call **303-795-3752**

**Sign Code** — Before you add signage, be sure to review the sign code regulations and contact the Sign Code Division. For more information call **303-795-3748**.

**Building and Codes** (structural, mechanical, electrical or plumbing) — If you plan to make any changes inside or outside a building, you need to contact Littleton Building & Development Services to determine any permit requirements. For more information call **303-795-3751**.

**Liquor Licensing** — If you intend to sell beer, wine, or liquor, obtain a liquor or beer license from the City Clerk's Office. For more information call **303-795-3780**.

**Find a Location** — Contact the Economic Development Department for a list of available sites at **303-795-3749**.

**South Platte Water Renewal Partners** — Before you turn on your tap or pour something down the drain, know what is required. Call **303-762-2600**.

## Arapahoe/Douglas/Jefferson County Government

If the business you're planning affects the environment or the health and well-being of the public (e.g. restaurants, grocery stores, child care facilities, and body art establishments) you need to contact the County Health Department that has jurisdiction in the area in which you plan to locate. Most businesses within the City of Littleton operate within Arapahoe County. If you're unsure about which county has jurisdiction, contact the City of Littleton

Economic Development & Business Services Department at **303-795-3749**.

### **Tri-County Health Department**

(Adams, Arapahoe & Douglas Counties)

**303-220-9200**

### **Jefferson County Health Department**

**303-271-5700**

Real and personal property is taxable in Colorado unless specifically exempted by law. Real property includes land, buildings, and fixtures that are physically incorporated into a building or affixed to land (HVAC, lighting, plumbing, etc.). Real property also includes possessory interests, which are private property interests or the right to the occupancy and use of an otherwise tax-exempt property. Businesses need to provide the County Assessor with a list of commercial personal property used in the commerce of the business.

**Arapahoe County Assessor's Office**

**303-795-4600**

**Douglas County Assessor's Office**

**303-660-7450**

**Jefferson County Assessor's Office**

**303-271-8600**

## State Government

All businesses must register with the Colorado Secretary of State. You can find step-by-step instructions under [Starting a Business in Colorado](#). For telephone inquiries call **303-894-2200**.

Contact **Colorado Department of Regulatory Agencies** to determine if your industry is among those that requires state oversight: **303-894-7855**.

Contact **Colorado Department of Labor & Employment** (Unemployment Insurance) to receive an unemployment account number, you may register your business through [Colorado Business Express](#) or submit the [registration form](#). 303-318-9100.

Contact **Colorado Department of Revenue - Wage Withholding & Payroll Tax** for information on wage withholding or sales tax account. **303-866-4622**.

## Federal Government

Business owners are required to comply with various federal regulations. For telephone inquiries call the Denver IRS office at **303-446-1675**.

**Self-Employment Tax (SE tax)** is a social security and Medicare tax primarily for individuals who work for themselves. It is similar to the social security and Medicare taxes withheld from the pay of most wage earners and is computed using Schedule SE (Form 1040).

### **Employer Identification Number (EIN)**

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number. It is used to identify a business for tax purposes. Most businesses need an EIN. This is a free service offered by the IRS.

