



STARTING A FARM OR RANCH BUSINESS IN IDAHO

REGISTERING WITH GOVERNMENT ENTITIES

Once you've decided on a business structure and completed any associated paperwork for its creation, you'll need to register your business with federal, state, and local agencies.

NAME REGISTRATION

After choosing your business type, and before engaging in business activities, limited liability companies, corporations, and other types of limited liability entities will need to register with the Idaho Secretary of State. Sole proprietorships and general partnerships do not need to register to be formed, but those businesses can file an Assumed Business Name with the Idaho Secretary of State.

APPLYING FOR AN EIN NUMBER

An EIN, or Employer Identification Number, is a taxpayer identification number for businesses issued by the Internal Revenue Service (IRS). EINs are used for tax administration purposes and are required for most businesses. Businesses can acquire an EIN through the IRS's website as soon as the entity has been registered with the Secretary of State.

REGISTERING WITH LOCAL AND STATE AGENCIES

Your business will be subject to local, state, and federal regulations. As the business owner, it is your responsibility to ensure that your business is in compliance with applicable local, state, and federal statutes and regulations. Make sure to contact the regulatory entities relevant to your business. The county or city clerk's office is a good first contact to start researching the local requirements and regulations of your business. Specific regulations vary depending on your location and business type, but all businesses must:

- ✓ Meet zoning ordinances. Zoning sometimes restricts commercial activities to certain areas. This can include regulations on the use of advertising signs, lighting, parking, on-site sales, limits on type and number of farm animals and business use of adjacent buildings and/or your home.
- ✓ Building permits are necessary if you are erecting a new building or remodeling an existing one. Permits may be required for erecting temporary structures including hoop houses and greenhouses.
- ✓ Businesses that are required to collect sales tax must obtain an Idaho Seller's Permit by completing an Idaho Business Registration with the Idaho State Tax Commission (<https://tax.idaho.gov/online-services/business-registration/>).
- ✓ Obtain an Assumed Business Name (sometimes called a DBA or "doing business as") from the Idaho Secretary of State if you plan on doing business under a name other than your own or the official name of your business.

