

SMALL BUSINESS SOLUTIONS

"A One Stop Resource for Small Businesses"



***Office of Economic Development
Small Business Initiatives Group***

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Welcome to Small Business Solutions

Small Business Solutions has been created to provide user-friendly resources for persons interested in starting a small business or maintaining an existing small business. This general information packet is intended to assist you with basic information regarding the development of a small business. City staff is available to answer your questions and provide assistance.

Small Business Staff Location	Office Economic Development 1500 Marilla St., City Hall, 5-CS
Hours of Operation	Monday - Friday 8:15 am to 5:15 pm
Parking	Metered parking in the City Hall parking lot on the south side of City Hall, and on Ervay and Young Streets
Phone	214-670-1685
Fax	214-670-0158
Website	www.ci.dallas.-edd.org

Small Business Solutions Staff

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*This general information packet is to be used for informational purposes only.
None of the information contained herein is intended to be nor should be construed as legal advice.*

Introduction to Small Business

What Is a Small Business?

- Small businesses are defined by the SBA as firms that have fewer than 500 employees, but on average have less than 20 employees. A small business is deemed to be one which is independently owned and operated and generally is not dominant in its field of operation.
- Other experts define a micro business as a firm with 4-19 employees, and a small and emerging business as a firm with 25 or fewer employees or \$500,000 or less in annual sales revenue.

“We are shifting from a managerial society to an entrepreneurial society.” --John Naisbitt, Megatrends

Answers to the Most Commonly Asked Questions by Potential Small Business Owners:

- What is a small business?
- How do I write business plan?
- Where can I obtain financial assistance?
- Am I eligible for a grant?
- How much money will I need to start?
- Where can I get help in starting a small business?
- What business should I choose to start?
- What is a business plan and do I need one?
- Can I operate a small business from my home?
- Should I buy a franchise business to start?
- Should I buy an existing business to start?
- Should I incorporate my new business?
- What is a sole proprietorship?
- Why file an assumed name certificate?
- Can I use my own name as my business name?
- How can a small business expand globally?
- What is a Subchapter S Corporation?
- Which form of business organization should I pick?
- Where do I obtain a tax number?
- Do I need a permit?
- How should I select a name for my new business?

Developing a Business Plan

- A business plan is an outline or road map for your new business. It tells what it is, where it is, how it will operate and whom it will serve.
- It includes information about customers, your employees, and you.
- It explains something about the industry you will be a part of and briefly explains the market for your product or service.
- It expresses these things with both words and numbers.

Carefully Define the Business You Are Starting.

DETERMINE MARKET FACTORS

- √ What is the sales potential?
- √ How are you going to attract customers?
- √ How are you going to sell to your customers?

DEFINE YOUR BUYING PLAN

- √ From whom are you going to buy?
- √ How and on what terms are you going to buy?

ORGANIZE INTERNAL WORK RESPONSIBILITIES

- √ Who is responsible for doing what?
- √ What tasks does each employee have (i.e., define job descriptions)?

DEFINE CONTROL AND FEEDBACK FACTORS

- √ Monthly financial statements
- √ Inventory, sales, disbursements, statements
- √ Break-even projections

DETERMINE MONEY NEEDS

- √ What are your start-up costs?
- √ What are your operating expenses?
- √ Will sales bring in enough money to pay bills on time?

ANALYZE INVENTORY

- √ What inventory do you have on hand?
- √ What is on order?
- √ What is being sold?

DETERMINE SOURCES OF CAPITAL

- √ Commercial banks
- √ Trade creditors, equipment and manufacturers
- √ Small loan, commercial credit, sales finance and insurance companies
- √ Small Business Administration
- √ Venture capital group

Selecting a Business Structure

Selecting a Business Name

Taxation

BUSINESS STRUCTURE

The first step in starting a business is to determine the basic legal structure of the business, and to properly record the business name. The business name selected will be used to market and identify the business. It is essential to consult a professional tax consultant, accountant, and/or attorney before determining legal structure and business name.

Legal Structure

There are several legal structures available for businesses operating in Texas. Each structure is listed below with a brief description.

Sole Proprietorship

One person operating a business as an individual is a sole proprietorship. This is the most common form of business organization and is relatively simple to form and operate. It offers fewer legal controls, flexibility of management and profits are taxed as income to the individual.

General Partnership

A general partnership is comprised of two or more persons who agree to contribute money, labor and/or skills to a business, and share its profits, losses and management. Each partner is individually liable for the total partnership debts if the business or the other partner is not able to pay the partnership debts. More certainty is provided through a written partnership agreement. Even though a business may be listed as a sole proprietorship, if two or more people operate a business as a partnership for an extended period of time, courts may rule it to be a partnership in the event of outstanding debts, notwithstanding the intention or perception of the parties.

Limited Partnership

A limited partnership is composed of one or more general partners who manage the business and share full liability, and one or more limited partners who share in the profits but whose liability is limited to the extent of their investment. Limited partners may take no part in running the business. To assure the existence of limited liability, you must file a Certificate of Limited Partnership with the office of the Secretary of State.

Corporations

A corporation is a legal entity made up of persons who have received a charter legally recognizing the corporation as a separate entity having its own rights, privileges and liabilities apart from those of the individuals forming the corporation. As a sole owner of a small corporation, you have separate tax and financial responsibilities. Corporations may be formed for profit or nonprofit. To create a corporation, Articles of Incorporation must be filed with the Secretary of State's office, along with payment of the various fees. An S corporation election may be filed with the Internal Revenue Service to request that, for tax purposes, the *Business Structure, continued*

entity is treated as a partnership. Strict deadlines exist for this filing, and you should consult with your accountant and your attorney regarding such election.

Limited Liability Companies

A limited liability company is a relatively new type of unincorporated business entity that shares aspects of corporations and limited partnerships. A limited liability company is composed of one or more members. If properly structured, the limited liability company provides its members with limited liability and may provide pass-through tax advantages without the restrictions imposed on S corporations and limited partnerships. Limited liability companies doing business in Texas are subject to the state franchise tax. A limited liability company is formed by filing articles of organization with the office of the Secretary of State, and the activities of the limited liability company are governed by its regulations.

Corporation

A corporation (Subchapter C or S) is created when two or more individuals, partnerships, or other entities join together to form a separate entity for the purpose of operating a business in the state. A corporation has its own legal identity, separate from its owners. The corporation offers protection to the business owner's personal assets from debts and liabilities relating to corporate operations. Taxation of the corporation varies depending on the type of corporation formed. A corporation must be registered with the Secretary of State.

Subchapter 'C' Corporation

A Subchapter 'C' Corporation is taxed at a higher rate than an individual. The owners are not taxed personally for profits; however, the owners do pay personal taxes on any salaries and/or dividends, and the corporation is also taxed on the profits.

Subchapter 'S' Corporation

Owners of Subchapter 'S' Corporations may deduct business losses on personal income tax returns, similar to a partnership. The Subchapter 'S' Corporation also offers alternative methods for distributing the business income to the owners.

Nonprofit Corporation

Nonprofit organizations, or their equivalent, have been with us since the dawn of civilization. The notion of charity has been an integral part of virtually all religions and cultures. The concept of the corporation as an association of people to which the authority of the state gives formal recognition as a legal entity (a creation endowed with the same kind of rights and powers associated with a person) has existed as long as has the very idea of people joining together to accomplish common goals.

BUSINESS NAME

Once the legal structure of the business has been determined, and if a separate business name will be used, the business name must be registered with the Secretary of State and/or the county clerk's office.

State Registration

All businesses operating in Texas as limited partnerships, registered limited liability partnerships, limited liability companies, corporations, professional corporations, nonprofit corporations, and professional associations must register with the Secretary of State.

A name may not be used by more than one corporation in the state. The Secretary of State will perform a name search to verify that no other corporation, limited partnership, or limited liability company in Texas is using the exact name selected. To find out if a business name is available, call the Secretary of State at 512/463-5555, and they will do an immediate computer search, and will provide any additional information.

If a corporation will transact business under names other than that stated in the Articles of Incorporation, the corporation must file an Assumed Name Certificate with the Secretary of State, and with the county clerk in which the principal office and registered office of the corporation are located.

Office of the Secretary of State

PO Box 13697

Austin, TX 78711-3697

512/463-5701

www.sos.state.tx.us

Local Registration (Assumed Name Certificate)

If the business will operate as a sole proprietorship or a general partnership, an Assumed Name Certificate or dba (doing business as) for each name (or deviation of that name) the business will use must be on file with the county clerk in each county where a business premise will be maintained. If no business premise will be maintained, it should be filed in each county where business will be conducted.

Neither the filing of an Assumed Name Certificate nor the reservation or registration of a company name imparts any real protection to the party filing the certificate. It is merely a formal process that informs the general public of the registered agent for a business and where official contact with the business can be made.

Contact Dallas County Clerk: 214/653-7131

www.dallascounty.org/department/countyclerk

www.realestate.countyclerk.dallascounty.org

BUSINESS TAX RESPONSIBILITIES

The second step in starting a business is to determine the federal, state, and local tax obligations. The following sections briefly discuss each of these areas.

Federal Taxes

Information regarding federal income taxes, tax identification numbers, business tax credits, and employment tax regulations may be obtained by contacting the following agencies:

Federal Income Taxes, Tax Identification Numbers, and Business Tax Credits

Internal Revenue Service
825 East Rundberg Lane, Suite H-4
Austin, Texas 78701
800/829-1040 or 800/829-4059 (TDD)
www.irs.gov

Business Tax Kit and other publications 800/829-3676 or 800/829-4059 (TDD)

Federal Employment Taxes

Social Security Administration
903 San Jacinto
Austin, Texas 78701
800/772-1213
www.socialsecurity.gov

State Taxes

The Comptroller of Public Accounts is charged with the administration and collection of state and local sales tax from businesses operating in Texas, and also collects any franchise taxes owed by Texas corporations. (There is no state income tax in Texas.) For further information on these taxes, contact:

Comptroller of Public Accounts
Capitol Station
Austin, Texas 78714-0100
512/463-4600 or 800/252-5555
www.window.state.tx.us/

Business Tax Responsibilities, continued

State Employment Taxes

The Texas Workforce Commission collects all unemployment taxes for workers employed in Texas. For information regarding these taxes, to obtain state employer's identification number, and for information on tax credits, contact:

Texas Workforce Commission
Tax Department
101 East 15th Street
Austin, Texas 78778
www.twc.state.tx.us/

New Employer Accounts/Status of Accounts	512/463-2731
Rates Section	512/463-2755
Quarterly Reports	512/463-2407
Unemployment Insurance Customer Service	512/463-2999
Labor Market Information	512/463-2841
Work Opportunity Tax Credit (WOTC)	800/695-6879

Local Taxes

If the business owns tangible personal property that is used to produce income, the property must be reported on a rendition form to the local county appraisal district, after January 1 and no later than March 31, each year. Business owners must report all inventories, equipment, and machinery.

Dallas Central Appraisal District
2949 N. Stemmons Frwy.
Dallas, TX 75247
214/631-0520
Commercial Dept. 214/637-2194
Customer Service 214/631-0910
www.dallascad.org

Business Tax Responsibilities, continued

Tax Rates:	6.25% -- State
	1.00% -- City of Dallas
	<u>1.00%</u> -- MTA <small>[Optional tax for cities and counties that are located within a metropolitan authority (MTA) such as Dallas Area Rapid Transit (DART)]</small>
	8.25% -- Combined

Tax Base

The sales tax applies to the sale of tangible property, unless specifically exempted. The major exemptions to the sales tax are:

Fuels	Manufacturing Equipment	Grocery Foods
Raw Materials	Purchases for Resale	Most Utilities

The sales tax also applies to certain services including:

Credit Reporting	Landscaping	Installation
Custom Computer Software	Laundry Services	Security Services
Data Processing Services	Mail Order Services	Janitorial Services
Information Services	Repairs/Remodeling	Telecommunications

Use Tax

The use tax is the same as sales tax and is imposed on the storage, use or consumption of tangible personal property brought into Texas on which sales tax has not been paid. The amount of tax is paid on the purchase price or fair market value. This tax is imposed both by the city and the state.

If you purchased tangible personal property when buying a business (furniture, fixtures and equipment) and did not pay sales tax at the time of sale, you as purchaser are liable for the use tax.

Business Personal Property Rendition

Each year you must file with the Dallas Central Appraisal District (DCAD) a rendition of your business personal property, a statement as to the cost and age of all personal property (furniture, fixtures, autos and equipment) that is used in your business. This serves as the basis for determining your assessed value. The person who owns the property on January 1 of any given year is liable for the assessment for the year. If you wish to protest the assessed valuation of the property, this must be done within 30 days after you receive your appraisal notice. Once you have received the tax bill it is too late to protest the assessment. If you have not received the form by January 15, you should contact the DCAD. The form must be filed no later than April 15 of

each year.

Personal Property Tax

Even though the value of personal property is assessed as of the status of your property on January 1 each year, you are not mailed a tax bill until the end of the year. This can be very confusing when a business is sold. Before you purchase a business, you should contact both the city and the county treasurer's office to determine the status of the taxes and request tax certificates. The certificates will cost \$10. This will certify that all personal property taxes have been paid or show the amount of the unpaid taxes. A search should be done both by the name of the business and the address. If the name has changed since the tax bill, it will only appear under the address search. A tax search is important because unpaid property taxes are a lien against the property.

For more information contact the following agencies:

City of Dallas, Revenue & Taxation Division
City Hall, 1500 Marilla, Room 2BS
Dallas, TX 75201
214/670-3536
www.dallascityhall.com/financial_services/financial_functions.html

Dallas County Tax Office
Records Building
500 Elm Street Dallas, TX. 75202-3504
214/653-7811
www.dallascounty.org/department/tax

Corporate Franchise Tax

Tax Rate — \$5.25 per \$1,000 of taxable capital; minimum of \$68.

Tax Base — The franchise tax is paid by corporations doing business in Texas. The tax base (the total taxable capital of a corporation) is the sum of a Corporation's;

1. Stated capital as defined by Article 1.02, Texas Business Corporation Act; and,
2. The amount of surplus allocated to Texas on a gross receipts basis.

For more information contact the following:

Comptroller of Public Accounts
Tax Correspondence Division
PO Box 13528
Austin, Texas 78711
800/252-5555
www.window.state.tx.us/taxinfo/proptax/law06

Selecting a Location

Permits, Approvals, Licenses and Regulations

ZONING AND USE REGULATIONS

Before you select a location for your business, you must make sure that the zoning is correct. The City's Building Inspection Division will be able to provide zoning related information for your business. They also have zoning maps for your review.

If the location you have selected does not have the proper zoning, you may apply for a variance or zoning change. Building Inspection staff will assist you with the application which is submitted to the Planning Department. Once the application is completed, it is first reviewed by the Planning Commission and then sent to the City Council for approval or rejection. You should be prepared to attend at least two public hearings related to your application. These applications may take up to seven months before a final determination is made, depending on the number of pending cases.

Operating a Small Business from Home

Many types of small businesses can operate from the home. With the advancement in the communications and computers technology, many small business owners wish to avoid the expense of a separate business location.

However, you must ensure that the use complies with the City's zoning and other laws. Thought should be given to the needs of your neighbors in making this decision. If your business activity will create noise, odors, parking, or other issues for your neighbors, perhaps you should reconsider.

Your personal home situation should also be seriously considered. Can you effectively allocate your time between personal and business matters? Will family members object?

Home based businesses are becoming increasingly popular. For many new business start-ups, they are a good idea. For information on home base businesses, contact:

Building and Fire Code Inspection Division
Zoning Section
320 East Jefferson, Room 105
Dallas, TX 75203
214/948-4480
www.dallascityhall.com/development_services/zoning.html

BUILDING REGULATIONS

Certificate of Occupancy

Most commercial enterprises may not start their business without first obtaining a certificate of occupancy (CO). This certificate is necessary to have utilities turned on and to ensure compliance with the city codes. The cost of this certificate is currently \$175, payable to the Building Inspection Division. You will be required to obtain a certificate of occupancy prior to opening your business whether you own or lease the premises.

Construction Codes

Any offers to lease or purchase should be contingent on the premises meeting the city codes. One or more of the following codes may be applicable to your venture: Building Code, Fire Code, Electrical Code, Plumbing Code, Mechanical Code, Landscape Ordinance etc. There may also be special codes that govern your particular business, such as the Health Code for businesses serving food. The codes change periodically. A change of occupancy or change of ownership may require that the premises be brought up to the current codes. Where work requires construction, the Building Inspection Division will ensure that the building complies with the current codes for a small fee. Most sellers or owners will cooperate with you to grant these inspections until all other contingencies in a contract or lease have been removed. Before you purchase a business with personal property (furniture, fixtures or equipment), be sure to check for unpaid personal property taxes at the County Tax Office, 214/653-7711, and the City Tax Office at 214/744-1000.

Signs

Sign regulations are controlled by the Building Inspection Division. You may review copies of the regulations to find out the type, size and location of allowable signs, at their office. Staff is also available to discuss what is permissible. The size of the sign allowed is determined by the zoning of your business premises. Be sure you know your zoning classification before placing inquiries. The fee for sign permits depends on the size of the sign. There is also a \$40 pre-inspection fee that is later deducted from the total sign fee, when paid. You can request that your permits be mailed to you by paying an additional fee of \$2.

City of Dallas
Building Inspection Division
320 East Jefferson, Room 118
Dallas, TX 75203

One Stop Permit Center:214/948-4372
Attached Signs:
Detached Signs:

www.dallascityhall.com/building_inspection/permit_center.html

CONSTRUCTION PERMITS

If you want to.....	You need a....*
Build or remodel	Building Permit
Install Plumbing	Plumbing Permit
Install Electrical	Electrical Permit
Install Mechanical	Mechanical Permit
Install An Automatic Fire Sprinkler System	Fire Sprinkler Permit
Install Landscaping	Landscaping Permit
Irrigate Landscaping	Landscaping Irrigation Permit
Pave Drive Approach, Curb or Sidewalk	Paving Permit
Cut the Pavement, Excavate or Place an Embankment in the Public Right of Way	Cut Permit
Install a Septic Tank	Plumbing Permit
Install a Sign Greater than 20 Square Feet or One that Contains Electrical or Moving Parts	Sign Permit
Demolish Existing Building, 120 Square Feet or Greater	Demolition Permit
Excavate More than 4 Feet Deep	Excavation Permit
Block Public Sidewalk, Streets or Alleys	Barricade Permit
Occupy a Building	Certificate of Occupancy
Be Certified to Move a Building	House movers License
Move a Building to, through or within the City	House Moving Permit
Install a Private Swimming Pool	Swimming Pool Permit
Install a Tent or Temporary Enclosure Greater than 400 Square Feet in Area	Tent Permit
Store Flammable Liquid or Liquid Petroleum	Flammable Liquid and Liquid Petroleum Permit

*Apply for any or all of the above permits at Building and Fire Code Inspection Division, 320 East Jefferson, Room 118, Dallas TX 75203

OPERATING LICENSES

If you are starting...	You need a...	You apply at...
Dance Hall or Club	Dance Hall License	Dallas Police Department
Billiard Hall or Club	Billiard Hall License	Dallas Police Department
Sexually Oriented Business	Sexually Oriented Business License	Dallas Police Department
Business That Buys Precious or Crafted Metals from Anyone Other Than a Wholesaler	Precious Metal Dealer License	Dallas Police Department
Public or Semi-Public Pool	Swimming Pool Permit	Environmental & Health Department
Business That Emits Particulate Matter or Gases Into the Air	Air Emissions Permit	Environmental & Health Department and Air Quality Control Board
Business that Hauls Grease or Sand trap Waste	Liquid Waste Hauling Permit	Environmental & Health Department
Business Doing Auto, Home or Electronics Repair	Auto, Home or Electronics Repair License	Consumer Protection (Building Inspection Division)
Valet Parking on Public Right of Way (Streets)	Valet Parking License	Public Works & Transportation Department
Shuttle Service Between a Business and a Remote Parking Lot or Utilize Parking as Part of Your Required Parking	Special Parking License	Public Works & Transportation
Restaurant, Grocery Store or Any Other Food Products Establishment	Food Products Establishment (Health Permit)	Environmental & Health Department and Food & Drug Administration (Federal)
Business that Sells Alcoholic Beverages	Alcoholic Beverages License (Liquor License)	Texas Alcohol and Beverage Commission (State)
Live Theater, Motion Picture Theater or Concert Hall	Theater License	Dallas Police Department

For information on the fees for various licenses and permits, contact:

City of Dallas
 City Controller's Office - Revenue & Taxation Division
 Special License Section
 2DN City Hall, 1500 Marilla Street
 Dallas TX 75201
 214/670-3438
www.dallascityhall.com/financial_services/special_collections_licenses.html

FOOD HANDLING PERMITS

Any business related to food located within the City of Dallas must contact the City of Dallas Food and Commercial Services Division. Your business must be inspected prior to opening or with a change of ownership. When you sign a lease or if you are purchasing a business such as a restaurant, the lease or purchase contract should be contingent on the physical facilities and equipment meeting regional health codes. Because codes change, practices that were allowed before a change of ownership may not be allowed under new ownership.

City of Dallas Food & Commercial Sanitation Division
8035 East R. L. Thornton Freeway, Suite 210
Dallas, TX 75228
214/670-8083
www.dallascityhall.com/ehs/index.html

The Dallas County Health Department is in charge of the following areas:

- Restaurant and Food Service
- Solid Waste Disposal
- Insect and Rodent Control
- Rabies Control Public
- Hazardous Substances
- Wastewater Disposal Systems
- Water Quality
- Schools
- Swimming Pools

Dallas County Health Department
2377 North Stemmons Freeway
Dallas, TX 75207
214/920-7900
www.dallascounty.org/department/hhservices/hhs_intro.html

All plans for new construction or remodeling in which any of the above are involved must be approved by the City Health Department before construction may begin. You must also submit a building permit with two sets of plans.

OTHER PERMITS AND LICENSES

Specific Use Permit (SUP)

The SUP process provides a "means for developing certain uses in a manner in which the specific use will be compatible with adjacent property and consistent with the character of the neighborhood". SUP's are granted by the City Council. Special requirements and restrictions are contained within the ordinance written specifically for the SUP. These ordinances are available at the Building Inspection Permit Center (room 105) in Oak Cliff or at City Hall (room 5BN). You can apply for an SUP at City Hall in room 5BN, and an [application packet](#) can be obtained on the Internet.

U.S. Department of Commerce
Bureau of Industry and Security
327 Congress Ave # 200
Austin, TX 78701
(512) 381-8144
<http://www.bis.doc.gov/>

A primary mission of BIS is the accurate, consistent and timely evaluation and processing of licenses for proposed exports and re-exports of goods and technology from the United States. BIS' objective is to protect U.S. national security, foreign policy, and economic interests without imposing undue regulatory burdens on legitimate international trade. This section of our Web site is designed to assist visitors through the export licensing process and provides important information that individuals and firms need to know before exporting.

Texas Department of Licensing and Regulation
PO Box 12157
Austin, TX 78711-2157
512/463-5522
<http://www.license.state.tx.us/>

The Texas Department of Licensing and Regulation (TDLR) is a state regulatory agency that currently oversees over twenty types of businesses, industries, trades and occupations. The agency is responsible for issuing licenses, conducting inspections, investigating complaints, assessing penalties, setting rules and standards and holding hearings.

OTHER PERMITS AND LICENSES, continued

Many occupations and businesses require a license, examination and/or approval from the appropriate state agency before you may open for business. A listing of these occupations and businesses is included here.

Accountants, Certified Public	Engineers	Mobile Home Dealers
Accountants, Public	Explosives Use	Motor Vehicle Operation
Air Conditioning Contractors	Fireworks	Manufacturing/Dealers
Alcoholic Beverage	Food Service	Nursery Stock
Amusement machine operators	Freight and Passenger Transport	Nurses, Registered
Antifreeze Manufacturers	Fresh Flowers Dealers	Nurses, Vocational
Architects	Fruit Dealers, Wholesalers	Nursing Home Administrators
Athletic Directors	Fuel Tax	Ophthalmologists
Attorneys	Funeral Directors	Optometrists
Auctioneers	Fur Buyers	Ornamental Plant Dealers
Bail Bondspersons	Fur Processors	Osteopaths
Barber Schools & Instructors	Fur Trappers	Outdoor Music Festivals
Barber Shops	Gas & Oil Well Drilling	Pest Control
Beauty Salons	Grain Warehouses, Commercial	Savings & Loan Associations
Bedding Manufacturing	Grocery Stores, Wholesale	Security Brokers, Dealers, Salespersons
Beehive	Gross Receipts Tax	Physical Therapy Assistants
Bingo	Hazardous Waste Disposal	Physicians
Blaster, Explosives	Hearing Aid Dispensers, Filters	Plant Disease Control
Boiler Inspection	Homes for the Aged or Infirm	Plumbers, Plumbing Construction Contractors & Maintenance
Boxing Matches	Hospitals and Nursing Homes	Podiatrists
Brake Fluid Manufacturer	Hotels	Poisons, Pesticides, Herbicides
Burial Associations	Hunting & Fishing Sales	Polygraph Examiners
Business Schools	Insurance Adjusters	Prepaid Funeral Contracts
Child Care Facilities	Pesticide Operators, Commercial	Private Investigators
Chiropractors	Pharmaceutical Manufacturers	Psychologists
Cigarette, Cigar and Tobacco	Pharmacies	Radioactive Materials
Cigarette Vending Machines	Pharmacists	Real Estate Brokers
Coal Mining, Exploration	Physical Therapists	Rendering Plants
Controlled Substance Manufacturers, Distributors, Repackers, Wholesale	Insurance Agents	Restaurants
Cosmetology	Insurance Companies	Shellfish Repackers
Counselors	Insurance Premium Finance Companies	Solid Waste Disposal
Crabmeat Processing Plants	Insurance Rating Bureaus	Speech Pathologists
Credit Unions	Insurance Surplus Line Brokers	Structural Pest Control
Day Care Centers	Interstate Motor Carriers	Surveyors
Dental Hygienists, Technicians	Investment Advisors	Vegetable Dealers, Wholesale
Dental Laboratories	Irrigators	Vending Machines
Dentists	Installers	Veterinarians
Dieticians	Landscape Architects	Warehouses & Weighers, Public
Driver Training Schools	Liquefied Petroleum Dealers	Wrestling Matches
Egg Handlers	Loan & Investment Companies	Zoos
Embalmers	Loan Companies, Small	
Employment Agencies	Manufactured Housing	
	Milk & Milk Products	