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## How to Start a Business in Maine Checklist

### 1. Form your business.

#### 1.1. Review Maine formation options.

There are four primary ways of forming a business in Maine. Review each option and select the one that best suits your business.

#### 1.2. Name your business.

Perform a corporate entity name search to check that your chosen name is available for you to use and file a name reservation.

#### 1.3. Get an Employer Identification Number.

Register Apply for an Employer Identification Number with the IRS.

#### 1.4. Register your business in Maine.

Sole proprietorships and partnership are not required to register with the state. If you are forming a legal business entity, such as a corporation or an LLC, you must register with the Bureau of Corporations at the office of the Maine SOS.

#### 1.5. Obtain necessary permits and licenses.

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### 2. Register your business for taxes.

#### 2.1. Register for tax with Maine Revenue Services.

Investigate which type of tax accounts your business needs and register with Maine Revenue Services to set up your tax accounts.

2.2. Register for sales and use tax.

If your business sells tangible personal property in Maine, you must register for sales and use tax with Maine Revenue Services.

2.3. Register for income tax withholding.

Businesses in Maine that employ one or more individuals and pay salaries, wages, or compensation must register for income tax withholding.

2.4. Register for service provider tax.

If you provide a service, you may have to register for service provider tax. Contact Maine Revenue Services or visit their website to find out if your service is subject to service provider tax and, if so, register a service provider tax account.

2.5. Register for unemployment insurance tax.

If your business in Maine has employees, you will need to register for unemployment insurance tax with the Maine Department of Labor.

**3. Report employees to the state and get insurance.**

3.1. Report employees to the state.

Report each of your newly hired and re-hired employees to the Maine Division of Support Enforcement & Recovery within 20 days of employment. This can be done online, by mail, or by fax.

3.2. Obtain mandatory insurance.

Almost all employers are required to carry workers' compensation insurance. Domestic workers are exempt. Minimum automobile insurance for business drivers is also mandatory in Maine.

3.3. Display mandatory posters in your place of business.

Employers in Maine are required to display certain labor posters in the workplace. These are available from the Maine department of labor.