

## FARM BUSINESS REGISTRATION & PERMIT WORKSHEET

Like any business, a farm needs to choose a business structure, comply with state and federal laws regarding business registration and tax filing, and comply with local business requirements. Farm businesses may qualify for certain exemptions at the state, county, or city level.

### Business Registration, Licenses & Taxes

☐ Choose Business Structure: \_\_\_\_\_

Resources

- ☐ [Tips about Farm Business Structures \(NCAT/ATTRA\)](#)
- ☐ [Types of Business Entities/Structures \(FDOS\)](#)
- ☐ [Business Structures \(U.S. IRS\)](#)
- ☐ [Choose Your Business Structure \(U.S. SBA\)](#)

☐ Federal

- ☐ Obtain your federal EIN, if required  
[Employer ID Numbers \(U.S. IRS\)](#)
- ☐ Determine your federal tax filing obligations  
[Business Taxes \(U.S. IRS\)](#)  
[Starting a Business & Keeping Records \(U.S. IRS\)](#)

☐ State of Florida

- ☐ Register fictitious (doing business as) name with the Florida DOS if a sole proprietorship using a name different than your personal name (or if other business structure using a name different from your entity's legal name).  
[Florida Fictitious Name Registration \(FDOS\)](#)
- ☐ LLCs: File articles of organization with the Florida DOS  
[Florida Limited Liability Company \(FDOS\)](#)
- ☐ Partnerships: Register partnership with the Florida DOS  
[Partnerships \(FDOS\)](#)
- ☐ Corporations: File articles of incorporation with the Florida DOS  
[Florida Profit Corporations \(FDOS\)](#)
- ☐ Register with the [Florida Department of Revenue](#), if applicable  
[Start-up Kit for New Business Owners \(FDOR\)](#)
- ☐ Consider state sales tax exemptions  
[Agricultural Sales Tax Exemptions in Florida \(FFB\)](#)

☐ County or City

- ☐ Obtain any required business permits. Farms are exempt from obtaining a county/city business tax receipt or occupational license, according to [Florida Statute 205.064 \(Florida Legislature\)](#). Other types of business activities (besides farming) may require local permits. Contact your local government for more information.
- ☐ File a [Tangible Personal Property Tax Return](#) with the county tax collector.
- ☐ Apply for agricultural property tax classification ([Florida Statute 193.461](#)) with county property appraiser. [Find your county property appraiser \(FDOR\)](#).

## Farm-Related Permits & Regulatory Compliance

Various laws, regulations, and permitting requirements apply to farm businesses. A sample of information resources on these legal issues is shown below.

- ☐ Check zoning restrictions with county or city zoning office.
  - ☐ Register your farm with the USDA Farm Service Agency
    - ☐ [Find your local USDA office](#)
  - ☐ Obtain water use permit and environmental resource permit, if applicable.
    - ☐ [Florida's Water Permitting Portal \(FDEP\)](#)
    - ☐ [Office of Ag Water Policy \(FDACS\)](#)
  - ☐ Consider participating in [Florida's Best Management Practices \(BMP\) program](#).
  - ☐ Review laws and regulations pertaining to agricultural workers, transportation, and farm safety
    - ☐ [Labor and Farm Safety \(USDA\)](#)
    - ☐ [Cultivating Compliance \(U.S. DOL\)](#)
    - ☐ [Farm Labor Program \(FDBPR\)](#)
  - ☐ Obtain pesticide applicator license from FDACS, if applicable
    - [Pesticide Applicator Licenses \(FDACS\)](#)
  - ☐ Obtain Florida commercial driver license, if applicable
    - [How do I obtain my Commercial Driver License \(FDHSMV\)](#)
  - ☐ Review food safety laws and guidelines that apply to your farm.\*
    - ☐ [Food Safety on the Farm: An Overview of Good Agricultural Practices](#)
    - ☐ [Food Safety Modernization Act \(U.S. FDA\)](#)
    - ☐ [Cottage Foods \(FDACS\)](#)
    - ☐ [Limited Poultry and Egg Operations \(FDACS\)](#)
- \*Food processing beyond the Cottage Food Law is subject to additional laws and requirements.
- ☐ Review other applicable laws
    - ☐ [Handbook of Florida Agricultural Laws](#)
    - ☐ [Statutory Exemptions & Transportation Laws for Agriculture \(FFB 2016\)](#)
    - ☐ [Laws and Regulations that Apply to Your Agricultural Operation by Statute \(U.S. EPA\)](#)
    - ☐ [Florida Direct Marketing Handbook \(UF/IFAS Extension\)](#)
  - ☐ Consider regulations on specific commodities or farm enterprises
    - ☐ [Plant nursery and stock dealer registration](#)
    - ☐ [Limited Poultry and Egg Operations \(FDACS\)](#)
    - ☐ [Beekeeper registration](#)
    - ☐ [Tomato GAPs](#)
    - ☐ [Hemp](#)

Created by Kevin Athearn, 2020. Revised 2023. Other laws and regulations may apply. This worksheet is not legal advice. Consult with a qualified lawyer when appropriate.