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Setting Up a Medical Spa in San Francisco, CA

Unless otherwise mentioned, the package of U.S. Professional Corporation specifically refers that the Professional Corporation registration is in accordance with the California Corporations Code.

A medical spa is the latest beauty spa which offers elective appearance-improving procedures with the supervision of licensed physicians. Unlike the traditional spa, the medical spa has to be registered as a professional corporation to be legal. Here we will introduce the registration procedures and related business permits about the medical spa.

1. Registration of a Professional Corporation with CA Secretary of State and CA Medical Board

(1) File customized Articles of Incorporation with California Secretary of State

To form your California Professional Corporation, you must correctly prepare and file an Articles of Incorporation with the California Secretary of State. The authorized number of shares, the par value of the shares, and registered agent in California is required.

(2) Fictitious Name Permit Issued by the Medical Board of California

The purpose of a fictitious name permit (FNP) is to allow a licensed physician and surgeon to practice under a name other than his or her own in any public communication, advertisement, sign or announcement.

If only the name or surname (last name) of the physician is used, followed by Medical Doctor, Professional Corporation or other similar abbreviations, then the Professional Corporation would not require a fictitious name permit as long as the name matches the legal name on the physician's medical license.

If the Medical Board approves the application, you will obtain the permit within six weeks. The Fictitious Name Permits must be renewed every two years.

2. Other Business Permits

(1) EIN Application

To identify and levy taxes on the corporations, the Internal Revenue Service requires each entity to obtain an Employer Identification Number (EIN). EIN is applied from Internal Revenue Service (IRS), and takes around 3 weeks to process. Expedited service is not available.

(2) ITIN Application

If the Professional Corporation is planning to open a business bank account in U.S., or the responsible person of the Professional Corporation is required to file individual tax return, then the responsible person must apply Individual Taxpayer Identification Number (ITIN) from Internal Revenue Service (IRS). The processing time is about 6 to 8 weeks, and it may take up to 11 weeks during tax season (Jan - April). Expedited service is not available.

(3) State Employer Identification Number

If you operate a business and employ one or more employees in California, you must register as an employer with the California Employment Development Department (EDD) when you pay wages in excess of \$100 in a calendar quarter. After the registration, you will be issued an eight-digit employer payroll tax account number, also known as a State Employer Identification Number.

(4) Application for the Establishment License

Any person, firm, or corporation desiring to operate an establishment shall make an application to the Board of Barbering and Cosmetology for a license accompanied by the fee prescribed by this chapter. The application shall be required whether the person, firm, or corporation is operating a new establishment or obtaining ownership of an existing establishment.

An establishment shall at all times be in the charge of a person licensed pursuant to this chapter except an apprentice. Every establishment shall provide adequate and convenient handwashing facilities, including running water, soap, and towels or air hand dryers.

Within 90 days after issuance of the establishment license, the board or its agents or assistants shall inspect the establishment for compliance with the applicable requirements of this chapter and the applicable rules and regulations of the board adopted pursuant to this chapter.

(5) Seller's Permit

If your California Professional Corporation intends to sell or lease tangible personal property at retail or wholesale or offer certain taxable service and has an office/warehouse or sales representatives in California, then your California Professional Corporation is required to obtain a seller's permit from California Department of Tax and Fee Administration. The processing time is about 1 to 3 business days. Expedited service is not available.

(6) Business Tax Certificate (City of San Francisco)

All companies doing business in San Francisco must register with San Francisco's Treasurer & Tax Collector (TTX) within 15 days of commencing business in the City. The registration fees are based on your San Francisco gross receipts. If the city approves your application, you will obtain a Business Registration Certificate within 10-15 business days. Please note that you will need to renew your Business Registration Certificate by May 31st each year with the City of San Francisco to avoid penalties, interests, and fees.

If you wish to obtain more information or assistance, please visit the official website of Kaizen CPA Limited at www.kaizencpa.com or contact us through the following and talk to our professionals:

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