

Auto Body Shop
Auto Repair Shop
Barber Shop
Beauty Salon
Catering
Child Care
Cleaning Service
Dry Cleaner
Flower Shop
Home Improvement
Interior Decorator
Landscaper
Laundromat
Livery
Retail Store
Sewing Shop
Shoe Repair
Small Grocery Store
Street Vendor
TV/Radio Repair Shop

Navigating **THROUGH** **Regulations &** **Licensing** **Requirements**

A Guide for
BOSTON
Entrepreneurs in
20 Business Types

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Center for Urban Entrepreneurship at

PIONEER INSTITUTE for Public Policy Research
Putting ideas into action for Massachusetts

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INTRODUCTION

“The City’s mission, and that of its many partners, is to provide valuable resources and assistance to those seeking to open or expand businesses in Boston. We view this guide as another valuable resource for entrepreneurs, one that will guide them through the regulatory process thus saving time and money.”

— Andre M. Porter, Deputy Director
City of Boston’s Office of Business Development

“A licensing and regulations guide will be an invaluable tool for entrepreneurs starting up new businesses. A roadmap, laying out where to go and which forms to fill out with the assurance they are meeting state and local obligations of their operation, will save time and money during the crucial start-up phase when many varied demands are upon them.”

— Timothy Caplice, Program Manager
Allston Brighton Community Development Corp.

Navigating through Regulations and Licensing Requirements: A Guide for Boston

Entrepreneurs in 20 Business Types is designed to provide a quick grasp of the requirements for starting a business in the city of Boston. Pioneer Institute has researched city, state and federal regulations and produced the findings in this how-to, step-by-step guide.

This publication will be a useful resource to a variety of groups:

- Individuals who would like to start a *sole proprietorship* in Boston
- Agencies, both public and private, that advise and assist entrepreneurs
- Government officials interested in streamlining the business start-up process
- Financial institutions that provide technical services to entrepreneurs
- Research organizations involved in business development

The guide provides a roadmap for starting 20 different businesses in Boston. For each profession, the *Checklist* walks the user through a brief overview of the steps involved in the process. The *Detailed Steps* take the reader through a comprehensive listing of permits, licenses, and forms necessary for meeting local, state, and federal requirements. The information is organized into various sections: business plan, licensing, location, zoning and permitting, business certificate, taxes, and insurance. Users will find that the sections are similarly numbered in both the *Checklist* and *Detailed Steps* to produce an easy-to-follow guide.

We recommend that the user also refer to the two appendices, which contain additional valuable information for the entrepreneur.

- *Appendix 1* summarizes in tabular form the various regulations with which a entrepreneur must comply to start a business in Boston.
- *Appendix 2* lists organizations that offer business assistance, accounting, financial, technical and other services to entrepreneurs.

The Center for Urban Entrepreneurship team at Pioneer Institute has dedicated much time and effort to produce an entrepreneur-friendly tool. Your feedback is welcomed and appreciated.

Please send your comments and suggestions to:

Alla Yakovlev

ayakovlev@pioneerinstitute.org

Disclaimer

The information contained in this guide is limited to the procedures and requirements for entrepreneurs starting sole proprietorships. Hiring other individuals will require additional steps.

Cities and towns outside Boston may have similar regulations. However, this guide only addresses those regulations in effect in Boston and should not be used as a resource for starting small businesses elsewhere. This guide is also unable to reflect changes in federal, state, or municipal laws, rules, or regulations that occur following its publication.



CHECKLIST

BUSINESS PLAN

- 1** Draft a business plan

LICENSING

- 2** Obtain all necessary licenses and permits
 - File for the appropriate permits from the **Massachusetts Department of Environmental Protection**
 - Obtain any other additional applicable licenses

LOCATION

- 3** Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4** Visit the **Building Division** of the City of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Garage Permit
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5** Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6** Visit the **City of Boston Assessing Department**
 - File a Form of List



C H E C K L I S T

- ❑ **7** Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate
- ❑ **8** Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ **9** Do a risk assessment and inventory of your business's facility and property





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

- 2 Obtain all necessary licenses and permits
 - 2a. Operating an auto repair shop requires that you deal properly with hazardous wastes such as waste oil, waste gasoline, and waste generated from degreasing auto parts. You must file the appropriate forms with the **Massachusetts Department of Environmental Protection (DEP)**.

✉ *Massachusetts Department of Environmental Protection*
 One Winter Street
 Boston, MA 02108
 ☎ 617-292-5500



<http://www.state.ma.us/dep>

You will also need to register with the DEP as a generator of hazardous waste and/or waste oil. Complete the Hazardous Waste Generator Registration Form for Very Small Quantity Generators (VSQG) if your business generates less than 220 pounds of hazardous waste and/or 27 gallons of waste oil per month. You can download the form from the DEP website:



<http://www.mass.gov/dep/bwp/dhm/hwforms.htm>

If your business will be a Small Quantity Generator (SQG) of hazardous waste and/or waste oil (220-2,200 pounds or 27 to 270 gallons per month) or a Large Quantity Generator of hazardous waste and/or waste oil (more than 2,200 pounds and/or 270 gallons per month), you need to file a Notification of Hazardous Waste Activity Form. Go to DEP's website:



<http://www.mass.gov/dep>

Click on the e-DEP icon, and register with e-DEP. Log in, then click online forms. The Notification of Waste Activity is in the drop down list. You will be prompted for your EPA ID number and your Tax ID number.



DETAILED STEPS

If DEP does not have this information on file for your facility, or if you do not have an EPA ID number, you should submit the “RCRA Notification of HW Activity Preliminary Form.” DEP will use the information from the preliminary form to set up your facility, and will send back an email with the code needed to complete the notification.

As a Boston business owner, you will need to return the completed form to the **DEP Northeastern Office** (Attn: BWP).

✉ *Massachusetts Department of Environmental Protection
Northeastern Regional Office
1 Winter Street
Boston, MA 02108*
☎ 617- 654-6500



<http://www.state.ma.us/dep/nero>

If spray painting will be performed on site, DEP requires auto body/repair businesses with the potential to emit more than 1 ton of volatile organic compounds (VOCs) into the air to obtain plan approval. To estimate your business’s VOC emissions, you have to consider the VOC content of the product(s) you will be using, the total amount of the product(s) that will be applied, and any additional reducers, thinners, or hardeners that may be required. Chemicals used to clean equipment or prep surfaces for coating, poor transfer efficiency of spray equipment, and improper paint application can also be sources of VOCs. Permit exemptions are granted to spray paint booths operating pursuant to 310 CMR 7.03(16), which is available online at:



<http://www.mass.gov/dep/bwp/daqc/files/regs/7a.htm#03>

For additional information on technical compliance, vendors, pollution prevention, and cost reduction at your shop, download the EPA’s publication “Auto refinishing best practices kit” available at:



<http://www.epa.gov/opptintr/dfe/pubs/auto/trainers/index.htm>

- 2b. Additional licenses are required through the **Massachusetts Division of Standards** if you plan to sell antifreeze, motor fuel and/or lubricating oil. Applications for these permits can be downloaded at the Division of Standards website. Alternatively, you may also call the Division of Standards to request a paper copy. You will be instructed to leave a message with your name and mailing address.

✉ *Massachusetts Division of Standards
One Ashburton Place, Room 1115
Boston, MA 02108*
☎ 617-727-3480



<http://www.state.ma.us/standards/license.htm>





DETAILED STEPS



If auto body or glasswork will be done, a license is also required through the Division of Standards. The completed application must include the following:

- two letters of recommendation from individuals who are either Registered Motor Vehicle Repair Shop operators, elected public officials, or members of the Massachusetts Bar
- a registration fee of \$450 payable by business check or money order to the Commonwealth of Massachusetts
- a surety bond or letter of credit for \$10,000.

- 2c. If your business will include the sale of salvaged auto parts or used cars, you must also obtain a Junk Shopkeeper’s License and/or a Secondhand Dealer’s License. For more information call the **Licensing Division** of the **Boston Police Department**.

 *Licensing Division*
Boston Police Department
1 Schroeder Plaza
Boston, MA 02120
 *617-343-4425*

- 2d. Snack or soda machines in your shop require permits from the **Massachusetts Food Protection Program** (FPP). Applications are available for download at the FPP website or you can contact the FPP directly:

 *Food Protection Program*
Massachusetts Department of Public Health
305 South Street
Jamaica Plain, MA 02130
 *617-983-6700*

 <http://www.mass.gov/dph/fpp/vendinglic.htm>

LOCATION

- 3 Draft a detailed floor plan for submission to Inspectional Services. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.



DETAILED STEPS

✉ *Inspectional Services Department*
1010 Massachusetts Avenue, 5th Floor
Boston, MA 02118
☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
 - gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents, depending on the nature of your project. All auto-related businesses are required to file for a Garage Permit before they will be permitted to store vehicles and/or flammable liquids (such as gasoline) on their premises. Completed applications must be submitted to the Secretary on the Committee of Licenses at ISD. More information can be found at the following link:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

ISD may also inspect your property during and after any construction or alteration. It is **your** responsibility to ensure that the necessary inspections are arranged.



DETAILED STEPS

- 4d. If your facility is located in one of Boston’s seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

 *Environment Department*
City Hall, Room 805
Boston, MA 02201
 *617-635-3850*

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:





<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk’s Office** for a Business Certificate (d/b/a).

 *City Clerk*
City Hall, Room 601
Boston, MA 02201
 *617-635-4600*

Call or write for an application, or print it from the website:

<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth’s Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk’s Office.





DETAILED STEPS

Tip: Open a business account with your local bank or credit union.


A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES

- 6** Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 *617-635-4287*

- 7** You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.





<http://www.dor.state.ma.us/forms/formlist.htm>

- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

- 8** You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.



DETAILED STEPS

 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.



C H E C K L I S T

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location and draft a detailed floor plan

LICENSING

- 3 Become (or hire) a registered master barber and obtain a barber shop license

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5 Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6 Visit the **City of Boston Assessing Department**
 - File a Form of List
- 7 Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate



C H E C K L I S T

- ❑ **8** Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ **9** Do a risk assessment and inventory of your business’s facility and property





DETAILED STEPS

BUSINESS PLAN

1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development’s online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LOCATION

2 Draft a detailed floor plan for submission to the **Board of Registration of Barbers**. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, both front and back doors, bathrooms and sinks, and shop set-up. You must also indicate where the barber pole or decal will be located (legally required to be on a window or door that is clearly visible to the public). Don’t forget to include your name, two numbers where you can be contacted, the shop address (not a post office box), and the anticipated opening date. If you are purchasing an already licensed shop you will either need to submit a copy of the original license or the name and license number of the previous shop owner with your floor plan.

✉ *Board of Registration of Barbers*
Massachusetts Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114
 ☎ 617-727-7367

LICENSING

3 Every barber shop must be under the supervision of a licensed master barber during hours of operation and have a barber shop license.

- 3a. To become a master barber, you must be a licensed apprentice for at least 18 months. Then you may request an application from the Board of Registration of Barbers. Visit the office in person to present a copy of your apprentice license and discuss the application process. Before you can become a Master Barber, you will also be required to take a



DETAILED STEPS

computer based assessment test and a practical examination. After pre-approval by the Board or your school, call Promissor to schedule an appointment at 1-800-274-2021. For further information contact the Board of Barbers or visit their website:



<http://www.state.ma.us/reg/boards/br/default.htm>

- 3b. To apply for a license for your shop from the Board of Registration of Barbers, submit two copies of your shop floor plan, a new shop application, a copy of your occupancy permit, and the non-refundable application and license fee to the Board, attn: New Shop.
- 3c. After your application has been reviewed, the shop-opening investigator will contact you. If your floor plan is approved, the investigator will schedule an inspection appointment with you. If you miss this inspection appointment, your shop application will automatically be denied and you will have to reapply and re-pay the fee. On the day of your inspection appointment, you will need a driver’s license or photo ID and a current copy of 232 CMR, the Board of Barbers Rules and Regulations. The rules and regulations can be obtained from the Statehouse Bookstore, 617-727-2834, or online at:



<http://www.mass.gov/dpl/boards/br/cmr/232201.htm>

The shop inspector will look for several critical things in your shop:

- hot and cold running water
- a sink or sinks capable of disposing of all wastewater
- an available bathroom, with a toilet and an adequate sink for hand washing
- a sink for hand washing in addition to the bathroom sink
- proper lighting and ventilation.

If the inspector finds the facility up to code, then he/she will allow the shop to open and the registration board will issue a license for the barber shop. Licenses for barber shops are renewed biennially.

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.



DETAILED STEPS

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
 - gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is **your** responsibility to ensure that the necessary inspections are arranged.

- 4d. If your facility is located in one of Boston’s seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

✉ *Environment Department*
 City Hall, Room 805
 Boston, MA 02201
 ☎ 617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased

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DETAILED STEPS

capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk’s Office** for a Business Certificate (d/b/a).

City Clerk
City Hall, Room 601
Boston, MA 02201
617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section of the Secretary of the Commonwealth’s Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk’s Office.

Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

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Assessing Department
City Hall, Room 301
Boston, MA 02201
617-635-4287



DETAILED STEPS

7

You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204*



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.





<http://www.dor.state.ma.us/forms/formlist.htm>

- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

8

You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

 *Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203*
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website.



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp



DETAILED STEPS

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



C H E C K L I S T

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location and draft a detailed floor plan. Submit the floor plan to the **Board of Cosmetologists, Massachusetts Division of Professional Licensure** for review and approval.

LICENSING

- 3 Become (or hire) a licensed cosmetologist and obtain an operating license

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5 Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6 Visit the **City of Boston Assessing Department**
 - File a Form of List

✓ **C H E C K L I S T**

- ❑ **7** Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate

- ❑ **8** Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ **9** Do a risk assessment and inventory of your business’s facility and property



DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LOCATION

- 2 Select a location for your shop and draft a detailed floor plan for submission to the **Board of Registration of Cosmetologists**. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms/equipment, front door/back door, bathroom location, and salon set-up on an 8.5" x 11" sheet of paper. Each room must be labeled with its specific use. The floor plan should also include your name, two numbers where you can be contacted, the shop address (not a post office box), and the anticipated opening date. If you are purchasing an already licensed shop you will also need to submit a copy of the original license or the name and license number of the previous shop owner with your floor plan.

✉ *Board of Registration of Cosmetologists*
Massachusetts Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114
 ☎ 617-727-9940



<http://www.state.ma.us/reg/boards/hd/default.htm>

- 2a. If this property is attached to your home, the shop and home must comply with the regulations of the Board of Registration of Cosmetologists.
 - Home operation requires licensure from the Division of Professional Licensure.
 - You must have a room or rooms separated from the living quarters in the house, and there must be an available bathroom facility for employees and customers that is separate from the facility used by residents of the home.
 - The door leading into the salon must be visible from the street and must not require customers to pass through the living quarters of the residence.

For more information on facility and sanitation requirements (e.g. signage, presence of animals, and smoking) see Salon Rules & Regulations at the Board of Registration of Cosmetologists website.



DETAILED STEPS

LICENSING

3

Become (or hire) a licensed cosmetologist and obtain an operating license.

- 3a. In order to become a licensed cosmetologist, you must complete several levels of instruction and certification. The full listing of cosmetology licenses is available on the Board of Registration of Cosmetologists' website.



<http://www.mass.gov/dpl/boards/hd/cmr/24002.htm>

- 3b. To get your shop/salon licensed, mail a completed application package to the Board of Cosmetology, Attn: New Salon. Your completed application should include:
- two copies of the floor plan
 - original and one copy of completed application
 - the non-refundable application and license fee (currently \$113, in a cashier's check or money order made payable to the Commonwealth of Massachusetts)
 - a passport photo (2" x 2")
 - a copy of your driver's license or photo ID
 - a copy of the Business Certificate and/or an Occupancy Permit (if an occupancy permit cannot be obtained, then you may submit either the plumbing and electrical forms or the "no work required" form instead).
- 3c. When applying for a new salon operating license, every owner also has the option of applying for a Booth Renter's license. A Booth Renter's license allows you to rent salon space to other licensed cosmetologists. If you do not intend to rent space initially but think you will do so in the future, the Board of Cosmetologists still recommends that you apply for this supplemental license. Otherwise when you do decide to rent, you will have to complete a new application for a shop license and repay the associated fees.
- 3d. Once your application form has been received and approved, a salon investigator will contact you to schedule an inspection appointment. Processing generally takes 3-4 weeks. At the time of the inspection, you will need the following documents:
- your driver's license or photo ID
 - manager's (if not the owner) driver's license or photo ID and current cosmetology license
 - current copy of the CMR 240, Board of Cosmetology Rules and Regulations, available at the Statehouse Bookstore, 617-727-2834, or online at:



<http://www.mass.gov/dpl/boards/hd/cmr/24003.htm>

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.



DETAILED STEPS

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
- gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is **your** responsibility to ensure that the necessary inspections are arranged.

- 4d. If your facility is located in one of Boston’s seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.





DETAILED STEPS

✉ *Environment Department*
City Hall, Room 805
Boston, MA 02201
 ☎ 617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk's Office** for a Business Certificate (d/b/a).

✉ *City Clerk*
City Hall, Room 601
Boston, MA 02201
 ☎ 617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.
- Tip:* Open a business account with your local bank or credit union.



A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.



DETAILED STEPS

TAXES

- 6** Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 617-635-4287

- 7** You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204



<http://www.dor.state.ma.us>



- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.



<http://www.dor.state.ma.us/forms/formlist.htm>

- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

- 8** You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>



DETAILED STEPS

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business’s needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, “key man,” automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location and draft a detailed floor plan

LICENSING AND FOOD SAFETY CERTIFICATION

- 3 Obtain all necessary licenses and certifications
 - File for appropriate licenses with the **Health Division** of the **City of Boston's Inspectional Services Department**
 - File for the appropriate alcohol license (if applicable) with the **City of Boston Licensing Board**
 - File for appropriate Entertainment Licenses with the **City of Boston's Consumer Affairs and Licensing Department**

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
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CHECKLIST

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INSURANCE

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DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LOCATION

- 2 Select a location and draft a detailed floor plan. Your facility should conform to the standards of the Federal Food Code. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

Note: A catering business cannot be operated from a residential kitchen; you **must** have a licensed food service establishment as your base of operations. It is possible to rent a commercial kitchen, which may be less expensive than owning your own. Some social clubs rent their kitchens specifically for this purpose.

LICENSING AND FOOD SAFETY CERTIFICATION

- 3 Obtain all necessary licenses and certifications.
- 3a. Become or hire a certified Food Safety Manager. For more information on the certification process, visit the **City of Boston Inspectional Services Department (ISD)** website:



<http://www.cityofboston.gov/isd/newfrontend/fmcert.asp>

Note: Massachusetts currently does not require training for certification. It is, however, strongly recommended. Call the ISD Health Division to request a list of training courses available in your area.

✉ *Inspectional Services Department Health Division*
 1010 Massachusetts Avenue
 Boston, MA 02118
 ☎ 617-635-5300



DETAILED STEPS

- 3b. Call the ISD Health Division or visit their website to obtain a Food Services Permit Form:



<http://www.cityofboston.gov/isd/newfrontend/forms.asp>

Before your application will be approved you also need to do the following:

- Submit a copy of your Certificate of Occupancy for intended use.
 - Submit your proposed floor plan and schedule a plan review with ISD.
 - Submit copy of your Food Safety Manager Certification or evidence that you have applied for certification.
 - Pay the appropriate licensing fee. There are additional permits and fees, if you intend to serve frozen desserts or milk products.
 - Schedule your initial appointment with a Health Inspector. The inspector will either award a Food Service permit and tell you that you are free to open or he/she will indicate the changes that must be made.
- 3c. Visit the City of Boston Licensing Board to file a Pouring License if you intend to serve or sell alcohol.

✉ *Boston Licensing Board*
City Hall, Room 809
Boston, MA 02201
 ☎ *17-635-4170*

Retail liquor licenses are issued by the city; however, the State Alcoholic Beverage Control Commission (ABCC) must approve them. For more information contact the ABCC or go to their website:

✉ *Massachusetts Alcoholic Beverage Control Commission*
239 Causeway St.
Boston, MA 02114
 ☎ *617-727-3040*



<http://www.mass.gov/abcc/licensing/licensing.htm>

- 3d. Your catering business may also require additional licenses for various forms of entertainment, including but not limited to: automatic amusement devices (coin-controlled games), public dances, non-live entertainment (jukeboxes, radios, or televisions), and live entertainment. Contact the Boston Consumer Affairs and Licensing Division at 617-635-3834 for applications.

ZONING AND PERMITTING

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Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.



DETAILED STEPS

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
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<http://www.cityofboston.gov/environment/downloads.asp#historic>



DETAILED STEPS

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

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 ☎ 617-635-3850

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Boston, MA 02201
 ☎ 617-635-4600

Call or write for an application, or print it from the website:



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- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.
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 **DETAILED STEPS**

TAXES

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 *Assessing Department
City Hall, Room 301
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 *617-635-4287*

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 *Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
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 <http://www.dor.state.ma.us>

7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.

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 *Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
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DETAILED STEPS

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business’s needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, “key man,” automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



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- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a licensed child care provider
 - Complete the **Massachusetts Office of Child Care Services (OCCS) New Provider Orientation Program**
 - Obtain the **Massachusetts Child Care Provider’s License application** from OCCS
 - Before submitting the application, fulfill medical and information requirements as outlined in “Detailed Steps”
 - Submit the application along with a signed check or money order to OCCS

LOCATION

- 3 Have your proposed child care facility inspected by OCCS to ensure that it conforms to state standards

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
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C H E C K L I S T

TAXES

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DETAILED STEPS

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http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING



- 2 Before you begin providing child care services, you must be licensed by the **Massachusetts Office of Child Care Services (OCCS)** as a child care provider.

 *Massachusetts Office of Child Care Services Central Office*
600 Washington Street, Suite 6100
Boston, MA 02111
 617-988-6600





<http://www.qualitychildcare.org>

Call the Boston Regional Office to learn more about becoming a licensed child care provider.

 *Massachusetts Office of Child Care Services Boston Regional Office*
1250 Hancock Street, Suite 120-S
Quincy, MA 02169
 617-472-2881

- 2a. Complete the OCCS New Provider Orientation Program. OCCS has a number of Child Care Resource and Referral agencies (CCR&R) throughout Massachusetts. These organizations offer information, referral, education, training, technical assistance, and resource development to parents, child care providers, employers, and community groups.

 *Child Care Choices of Boston*
105 Chauncy Street
Boston, MA 02111
 617-542-KIDS or 542-5437



<http://www.bostonabcd.org/cccb>



DETAILED STEPS

For additional CCR&R locations in and around Boston, call 617-626-6000 or visit:



http://www.qualitychildcare.org/childcare_randr.shtml

- 2b. Request a copy of the Massachusetts Child Care Provider's License for Home Providers application from OCCS or download the forms online:



http://www.qualitychildcare.org/licensing_forms.shtml

The child care license application you should obtain will depend on the number and ages of children that you intend to watch in your home.

- **Regular Family Child Care License:** up to six children.
- **Family Child Care Plus License:** up to six children under the age of 7 and two children over the age of 7.
- **Large Family Child Care:** up to 10 children.

Before you submit the application to open your facility, there are number of requirements you will have to meet. For additional guidance, call the OCCS or read their electronic guide online:



<http://www.qualitychildcare.org/pdf/FCCLicensingGuide.pdf>

- 2c. Medical requirements:

- Obtain current certification in basic first aid and CPR for infants and children.
- Obtain measles, mumps, and rubella immunizations.
- Have a recent, negative test on record for tuberculosis (TB) on a Mantoux TB test.
- Receive a complete physical.
- Have your physician fill out the medical form in the application packet.

- 2d. Information requirements:

- Submit a list of persons living in your household and detail any physical, mental, or emotional problems that could affect your provision of day care.
- Submit a Criminal Offender Record Information (CORI) Form. Every individual 17 or older who regularly visits or lives in the house must undergo this background check. Certain criminal offenses may disqualify a home for a Family Child Care license. You can file CORI forms electronically. For further information, contact your regional OCCS representative at 617-472-2881.
- Compile a list of references.
- Compile a list of child care jobs that you have held in the past.
- Find two persons who live within ten minutes of your day care location who could help you in case of an emergency.
- Submit a written activities plan in compliance with the requirements of the state law listed under Section 102 CMR 8.12 to your OCCS inspector.

- 2e. Submit the application and a signed check or money order in the amount of the licensing fee to OCCS as specified in the application packet.

Note: You will be required to maintain health and attendance records for each child that you or an assistant supervises. For more information on licensing and operating regulations, visit the OCCS website:



<http://www.qualitychildcare.org/regulations.shtml>



DETAILED STEPS

LOCATION

3

Draft a detailed floor plan, ensuring that your property conforms to OCCS guidelines. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets. You must have a minimum of 150 square feet of usable indoor space if caring for one or two children and a minimum of 225 square feet of approved usable floor space if caring for three to six children. Bathroom, hallways, and adult only zones do not count for square footage requirements.

- 3a. The following home safety questions need to be addressed in your child care providers' license application and should be taken into consideration as you draft a floor plan.

Outdoor Space

- Are you using your own yard for an outdoor play area? Do you have at least 75 square feet per child? (required)
- Is the yard fenced, and, if so, how high is the fence? Is it on a busy street?
- Do you have a porch that is more than three feet high?
- Do you own a swimming pool (not a wading pool)? How is this pool kept safe for children?
- Do you have a private well? (Well water must pass State purity and quality tests)
- Is there standing water, steep drop offs, railroad tracks or other hazards on or near your property?

Indoor Space

- How many exits are in your home? Where are they located?
 - Do you have smoke and carbon monoxide detectors on each floor of the establishment?
 - Do you have a written evacuation plan in case of fire, gas leak, or other emergency?
 - Do you have locks on all bathroom and closet doors? Are these locks easily opened from inside and out?
 - Do you have to pass through someone else's living space to leave the facility?
 - Are all accessible windows securely screened, barricaded, or do they open only from the top?
 - Is there a working flashlight on each floor of the home?
 - Is there peeling, flaking, or chipped paint on the premises? Do you have broken plaster? (Must be addressed before you may operate a child care center.)
 - Was your property constructed prior to 1978? Have you checked for lead paint? (Must be professionally removed before you may operate a child care center.)
 - Do you keep firearms or ammunition in your home? How do you store these firearms and ammunition so they are inaccessible to children?
 - Are all potentially hazardous materials (cleaning supplies, razors, cosmetics, medications, etc.) stored so they are inaccessible? The state will inspect the facility room by room to ensure this, particularly bathrooms and kitchens.
 - Are all heating sources (e.g. radiators, hot water pipes, fuel-burning stoves, and fireplaces) inaccessible to children?
 - Are all accessible unused electrical outlets covered?
 - Are all stairways of four or more stairs barricaded? (Required when caring for children under three.) Do you have pressure gates? Where will they be located? (Not allowed at the top of stairs.)
- 3b. Your child care facility must have an operable telephone. Next to the telephone a list of emergency telephone numbers (including Fire, Police, Ambulance, Poison Control Center, and the nearest emergency health care facility), the names and numbers of two emergency contacts, and your name, address, and phone number must be posted.



DETAILED STEPS

- 3c. Before you are permitted to open for business, OCCS will inspect your facility to determine if it meets state standards. The inspector will indicate any changes that need to be made to the property, or certifications you must obtain before you can open for business. Ask for copies of any paperwork from the inspection(s). If you are certified, your license will be valid for up to three years.

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
- gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>



DETAILED STEPS

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is *your* responsibility to ensure that the necessary inspections are arranged.

- 4d. If your facility is located in one of Boston's seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

 *Environment Department*
City Hall, Room 805
Boston, MA 02201
 617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk's Office** for a Business Certificate (d/b/a).

 *City Clerk*
City Hall, Room 601
Boston, MA 02201
 617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.



DETAILED STEPS



Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES


6

Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 617-635-4287

7

You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.



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- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

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You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.



DETAILED STEPS

 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
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CHECKLIST

BUSINESS PLAN

- 1** Draft a business plan

LICENSING

- 2** There are no unique licensing requirements for operating a cleaning service, sewing shop, or shoe repair shop

LOCATION

- 3** Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4** Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

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TAXES

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 - File a Form of List
- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate



C H E C K L I S T

- 8 Call the **Internal Revenue Service** office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number

INSURANCE

- 9 Do a risk assessment and inventory of your business's facility and property





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development’s online Business Resource Guide:



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DETAILED STEPS

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C H E C K L I S T

BUSINESS PLAN

- 1 Draft a business plan

LICENSING AND CERTIFICATION

- 2 Obtain the appropriate permits from the **Massachusetts Department of Environmental Protection** and, if applicable, receive ERP Compliance Certification.

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable
- 5 Visit the **Boston Fire Department Fire Prevention Division** to apply for a Special Hazards Permit

BUSINESS CERTIFICATE

- 6 Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

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 **C H E C K L I S T**

- 8** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
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DETAILED STEPS

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http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

2 File the appropriate forms with the **Massachusetts Department of Environmental Protection (DEP)**.

 *Massachusetts Department of Environmental Protection*
 One Winter Street
 Boston, MA 02108
 617-292-5500



<http://www.state.ma.us/dep>

2a, Operating a dry cleaning facility requires that you deal properly with potential pollutants such as:

- industrial wastewaters from your separator, vacuum, washing machine or boiler;
- air contaminants from the perchloroethylene, dry cleaning machines, boilers, or spotting solvents;
- hazardous waste including waste perchloroethylene, muck, used filters, saturated rags, lint, or wipes.

You will also need to register with the DEP as a generator of hazardous waste. Complete the Hazardous Waste Generator Registration Form if your business is a Very Small Quantity Generator (VSQG) of hazardous waste (less than 220 pounds per month). You can download the form from the DEP website:



<http://www.mass.gov/dep/bwp/dhm/hwforms.htm>

If your business will be a Small Quantity Generator (SQG) of hazardous waste (220-2,200 pounds per month) or a Large Quantity Generator of hazardous waste (more than 2,200 pounds per month), you need to file a Notification of Hazardous Waste Activity Form. Go to DEP's website:



<http://www.mass.gov/dep>

Click on the e-DEP icon, and register with e-DEP. Log in, then click online forms. The Notification of Waste Activity is in the drop down list. You will be prompted for your EPA ID number and your Tax ID number.





DETAILED STEPS

If DEP does not have this information on file for your facility, or if you do not have an EPA ID number, you should submit the “RCRA Notification of HW Activity Preliminary Form.” DEP will use the information from the preliminary form to set up your facility, and will send back an email with the code needed to complete the notification.

As a Boston business owner, you will need to return the completed form to the **DEP Northeastern Office** (Attn: BWP).

✉ *Massachusetts Department of Environmental Protection
Northeastern Regional Office
1 Winter Street
Boston, MA 02108*
☎ 617- 654-6500



<http://www.state.ma.us/dep/nero>

- 2b. Obtain Environmental Results Program (ERP) Certification from the Massachusetts DEP **unless** your dry cleaning business will not conduct cleaning operations onsite, will not use perchloroethylene, or will use only coin operated dry cleaning machines. ERP is an annual certification process covering air pollution, industrial waste, and hazardous waste management requirements.
- 2c. In some cases, your facility could require additional permitting beyond ERP to comply with federal, state, or local environmental regulations. This may include (but is not limited to) the following:
 - industrial wastewater from your facility, including wet laundry wastewater, will discharge into a storm drain, waterbody, waterway, certified wetland, the ground, or sewer;
 - in a year, your facility will use more than 2,100 gallons of perchloroethylene in dry-to-dry machines or 1,800 gallons of perchloroethylene facility-wide where transfer machines are in use.
 - in a year, your facility will use more than 10,000 pounds of toxic chemicals on the federal CERCLA or EPCRA chemical lists.

Note: The use of alternative cleaning methods (e.g. wet cleaning) provides cleaning professionals some relief from environmental regulations and generally poses fewer health risks. For information, contact the Toxic Use Reduction Institute (TURI) at UMass-Lowell. TURI offers a number of educational and instructional products for the small business owner on toxic pollution prevention and mitigation and can help you make an informed decision about the most effective way to operate your business.

✉ *TURI/University of Massachusetts at Lowell
One University Avenue
Lowell, MA 01854-2866*
☎ 978-934-3346



<http://community.turi.org/smallbusiness/resourcelinks.shtml#2>



DETAILED STEPS

LOCATION



3

Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. Depending on the nature of your intended dry cleaning operation, your floor plan should have adequate aisle space, a clear path to all exits in the event of an emergency, and an area designated for hazardous waste storage that is securely away from the public. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

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DETAILED STEPS

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5

Visit **Boston Fire Department Fire Prevention Division** to apply for a Special Hazards Permit. You will need to bring information on every chemical your business will be using as well as the forms given to you by your supplier.

✉ *Fire Prevention Division*
Boston Fire Department
115 Southampton St.
Boston, MA 02118
 ☎ *617- 343-3447*

To obtain a copy of the fire codes affecting Dry Cleaners, call the National Fire Protection Association’s Customer Sales line at 1-800-344-3555 or visit their website:



<http://www.nfpa.org/Catalog>



DETAILED STEPS

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You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts’ sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204





DETAILED STEPS



<http://www.dor.state.ma.us>

- 8a. Call the DOR’s Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.





<http://www.dor.state.ma.us/forms/formlist.htm>

- 8b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

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 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business’s needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, “key man,” automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



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- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain the appropriate license(s) or certificate(s)
 - If you plan to *grow* “woody plants,” obtain a Agriculture Grower’s certificate from the **Massachusetts Department of Food and Agriculture**
 - If you plan to *sell* “woody plants,” obtain an Agent’s certificate from the **Massachusetts Department of Food and Agriculture**
 - If you plan to sell flowers on the sidewalk, obtain a Hawkers and Peddlers license from the **Massachusetts Division of Standards**

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5 Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6 Visit the **City of Boston Assessing Department**
 - File a Form of List

 **C H E C K L I S T**

- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate

- 8** Call the **Internal Revenue Service** office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number

INSURANCE

- 9** Do a risk assessment and inventory of your business’s facility and property



DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

- 2 There are no specific licenses for florists vending cut flowers and annuals, but other licenses or certificates may apply.
 - 2a. If you intend to open a shop that will grow or sell “nursery stock” then your business will be subject to regulation by the **Massachusetts Department of Food and Agriculture’s Bureau of Farm Products & Plant Industries**. Nursery stock includes “woody plants” such as rose bushes, shrubs, trees, rhododendrons (including azaleas), and many household plants.

✉ *Massachusetts Department of Food and Agriculture
Bureau of Farm Products & Plant Industries
251 Causeway Street #500
Boston, MA 02114*
☎ 617-626-1700



<http://www.state.ma.us/dfa>

If you intend to sell regulated nursery stock, you will need an Agent’s License. You can obtain an application by calling the Massachusetts Department of Food and Agriculture or visiting their website:



http://www.mass.gov/agr/farmproducts/plants/agent_application.htm

If you intend to cultivate nursery stock for subsequent sale, you will need a Grower’s Certificate. Your business will also be subject to an inspection fee based on the size of your operation. For a fee schedule and an application for your certificate, visit the Bureau of Farm Products and Plant Industries website:



http://www.mass.gov/agr/farmproducts/plants/nursery_fee_schedule.htm



DETAILED STEPS

- 2b. If you plan to sell flowers on the sidewalk, you will need to obtain licenses from both the State of Massachusetts and the City of Boston.
- 2c. If your sidewalk operations will not be based out of a tent, booth, building or other stationary structure, obtain a Hawkers and Peddlers License from the **Massachusetts Division of Standards**.

✉ *Massachusetts Division of Standards*
One Ashburton Place, Room 115
Boston, MA 02108
 ☎ 617-727-3480



<http://www.mass.gov/portal/index.jsp?pageID=ocaagencylanding&L=4&L0=Home&L1=Government&L2=Our+Agencies+and+Divisions&L3=Division+of+Standards&sid=Eoca>

You can download the application for a Hawkers and Peddlers License application from the Division of Standards website:



<http://www.state.ma.us/standards/HP-renewal-form-2002.pdf>

Bring your completed application with a certified check, registered check, or money order for the appropriate amount made payable to the Commonwealth of Massachusetts; your license will be processed while you wait. Note that before your license can be approved, state law requires you to have your application signed by the Chief of Police of the town in which you reside.

- 2d. Obtain a Stationary Vending License and a permit for the right sell, store, and display merchandise in a public way from the **City of Boston’s Department of Public Works** and the **Boston Police Department** if you plan to operate from a specific location. For more information, see the Street Vendor section of this guide.

✉ *Department of Public Works*
Permit Branch
City Hall, Room 714
Boston, MA 02201
 ☎ 617-635-4900



<http://www.cityofboston.gov/publicworks/pdfs/Vendor.pdf>

✉ *Boston Police Department*
One Schroeder Place
Boston, MA 02120
 ☎ 617-343-4200



DETAILED STEPS

Depending on the nature of your business and its location, you may also need approval from the **Boston Transportation Department**, the first floor tenants of the property where you plan to operate, or one of several of Boston's pushcart associations. Note that your business must leave at least four feet of clear, accessible walkway, as required by the American Disabilities Act, or it will not be approved.

LOCATION



3

Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a P.O. box).

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

 *Inspectional Services Department*
1010 Massachusetts Avenue, 5th Floor
Boston, MA 02118
 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

 *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.



DETAILED STEPS

4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:

- gasfitting
- electrical work
- plumbing and sprinkler systems
- non-structural demolition
- installation of fire prevention system(s)
- construction
- renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is *your* responsibility to ensure that the necessary inspections are arranged.

4d. If your facility is located in one of Boston’s seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.



Environment Department

City Hall, Room 805

Boston, MA 02201



617-635-3850

4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



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DETAILED STEPS

BUSINESS CERTIFICATE

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✉ *City Clerk*
City Hall, Room 601
Boston, MA 02201
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Call or write for an application, or print it from the website:



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- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.

Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES


- 6 Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 ☎ 617-635-4287

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DETAILED STEPS

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 *Internal Revenue Service
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 617-316-2850

 <http://www.irs.gov>

INSURANCE

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- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, “key man,” automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:

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- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a registered Home Improvement Contractor

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
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C H E C K L I S T

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DETAILED STEPS

BUSINESS PLAN



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http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

- 2 Register with the **Massachusetts Board of Building Regulations and Standards (BBRS)**.
- 2a. If you plan to do residential contracting including, but not limited to, carpentry, roofing, siding, and/or window work, then you must register with the **BBRS Massachusetts Home Improvement Contractor Program**. Call the Home Improvement Contractor Program office at 617-727-7532 to request an application or download the forms online. Depending on scope of your intended business or your professional background, you may be exempt from the registration requirement.


 *Massachusetts Home Improvement Contractor Registration Program*
State Board of Building Regulations and Standards
One Ashburton Place, Room 1301
Boston, MA 02108
 617-727-7532



<http://www.state.ma.us/bbrs/hic.htm>

- 2b. Return your completed application and two certified checks or money orders for your registration fee and one-time Guaranty Fund contribution. Licensed construction supervisors in good standing are exempt from the registration fee but everyone is required to donate to the Guaranty Fund, which reimburses up to \$75,000 of any damages incurred by a home owner whose contractor violates the law. As a sole proprietor, your mandatory donation will be \$100.

Note: Home Improvement Contractor Registration does not give you the authority to perform the duties of a licensed tradesman such as a plumber or electrician. If you plan to become a licensed plumber or electrician, please contact the **Massachusetts Division of Professional Licensure** for details.

 *Massachusetts Division of Professional Licensure*
239 Causeway Street, Suite 500
Boston, MA 02114



DETAILED STEPS

- *Board of State Examiners of Plumbers & Gasfitters*
617-727-9952
<http://www.state.ma.us/reg/boards/pl>
- *Board of State Examiners of Electricians*
617-727-9931
<http://www.state.ma.us/reg/boards/el>

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1010 Massachusetts Avenue, 5th Floor
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CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 There are no unique licensing requirements for operating an interior decorator business

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
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C H E C K L I S T

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INSURANCE

- ❑ 9 Do a risk assessment and inventory of your business’s facility and property





DETAILED STEPS

BUSINESS PLAN

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http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

- 1a. This guide contains instructions for starting an interior decorating business. Decorators work primarily with surface interiors—painting, fabrics, furnishing, lighting, etc. Other professional services in the design field (e.g. interior design, landscape architecture, historic preservation) have different training and certification requirements. Please contact the appropriate trade association for information on starting a business in these fields.

LICENSING

2 There are no unique licensing requirements to operate an interior decorating business in Massachusetts. Interior decorators can and often do work without formal credentials or training. However, decorating is a very competitive field and you may want to consider becoming certified with the American Society of Interior Designers (ASID) or a similar trade association before starting your business. To become certified you will need to pass the National Council of Interior Design Qualification exam. This exam tests your understanding of national, state, and local building and fire safety codes, spatial planning, and project management. For more information on interior design versus interior decorating, contact ASID or visit their website:

✉ *American Society of Interior Designers*
 608 Massachusetts Ave., NE
 Washington, DC 20002
 ☎ 202-546-3480



<http://www.asid.org>

LOCATION

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DETAILED STEPS

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✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

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Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is **your** responsibility to ensure that the necessary inspections are arranged.



DETAILED STEPS

- 4d. If your facility is located in one of Boston’s seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

 *Environment Department*
City Hall, Room 805
Boston, MA 02201
 617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk’s Office** for a Business Certificate (d/b/a).

 *City Clerk*
City Hall, Room 601
Boston, MA 02201
 617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth’s Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk’s Office.



DETAILED STEPS



Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES


6

Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 617-635-4287

7

You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.



<http://www.dor.state.ma.us/forms/formlist.htm>

- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

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You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.



DETAILED STEPS

✉ *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 ☎ 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 There are no unique licensing requirements for becoming a landscaper

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5 Visit the **Boston City Clerk's Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6 Visit the **City of Boston Assessing Department**
 - File a Form of List
- 7 Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate



CHECKLIST

- 8 Call the **Internal Revenue Service** office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number

INSURANCE

- 9 Do a risk assessment and inventory of your business's facility and property





DETAILED STEPS

BUSINESS PLAN



1

Draft a business plan. This guide contains instructions for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

- 1a. This guide contains instructions for starting a landscaping business that will perform primarily lawn and garden maintenance. Professional services such as land development, preservation, engineering, and surveying are considered Landscape Architecture and require further training and licensing. For instructions on becoming a licensed Landscape Architect, please contact the **Board of Registration of Landscape Architects, Massachusetts Division of Professional Licensure**.

 *Board of Registration of Landscape Architects
Massachusetts Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114*
 617-727-3072





<http://www.state.ma.us/reg/boards/la/default.htm>

LICENSING



2

There are no unique licensing requirements for landscaping businesses in Boston. However, both the Massachusetts Arborists Association and Associated Landscape Contractors of Massachusetts offer optional certification and professional development programs. For more information on becoming a Massachusetts Certified Landscape Professional, contact either the MAA or ALCM.

 *Massachusetts Arborists Association
8D Pleasant Street
South Natick, MA 01760*
 508-653-3320



<http://www.massarbor.org>

 *Associated Landscape Contractors of Massachusetts
8D Pleasant Street
South Natick, MA 01760*
 508-653-3373



<http://www.alcom.org/membership/program.html>



DETAILED STEPS

LOCATION

3

Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
1010 Massachusetts Avenue, 5th Floor
Boston, MA 02118
 ☎ *617-635-5300*

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 ☎ *617-635-4775*

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
- gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.



DETAILED STEPS

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

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Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

 *Environment Department*
City Hall, Room 805
Boston, MA 02201
 617-635-3850

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 617-635-4600

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- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.



DETAILED STEPS

- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk’s Office.

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TAXES

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✉ *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 ☎ *617-635-4287*

- 7 You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts’ sales tax.

✉ *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204

 <http://www.dor.state.ma.us>

- 7a. Call the DOR’s Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.



 <http://www.dor.state.ma.us/forms/formlist.htm>

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DETAILED STEPS


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 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>

INSURANCE

- 9 Do a thorough risk assessment and determine what coverage best suits your business's needs.
- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:
-  http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp
- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



C H E C K L I S T

BUSINESS PLAN

- 1** Draft a business plan

LICENSING

- 2** Obtain all necessary permits
 - Contact the **Massachusetts Department of Environmental Protection**
 - Obtain additional licenses from the **Mayor’s Office of Consumer Affairs and Licensing**, if applicable

LOCATION

- 3** Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4** Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

- 5** Visit the **Boston City Clerk’s Office**
 - File for a City of Boston business certificate (d/b/a)
 - Get form notarized
 - Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- 6** Visit the **City of Boston Assessing Department**
 - File a Form of List



CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate
- ❑ 8 Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ 9 Do a risk assessment and inventory of your business's facility and property





DETAILED STEPS

BUSINESS PLAN



- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

- 2 As long as your facility will not service industrial facilities, hospitals/clinics, or commercial uniforms, there are no specific permitting requirements for operating a laundromat. However, your facility will need to be connected directly to Boston's sewer system. An existing building will already have this capacity but you may want to have the **City of Boston Water and Sewer Commission** inspect your connection to ensure you are in compliance with State environmental codes.

 *Engineering Department*
Boston Water and Sewer Commission
980 Harrison Ave.
Boston, MA 02119
 *617-989-7000*

- 2a. Laundromats do not typically require additional permits from the **Massachusetts Department of Environmental Protection** (DEP). Depending on the amount of wastewater discharged from your facility, however, your laundromat may need permits for groundwater discharge. For more information on this and other environmental regulations that could affect your business, contact the DEP Division of Business Compliance or visit their website:

 *Division of Business Compliance*
Massachusetts Department of Environmental Protection
Northeast Regional Office
One Winter Street
Boston, MA 02108
 *617-292-1063*



<http://www.mass.gov/dep/bwp/dhm/dhmhome.htm>



DETAILED STEPS

- 2b. If you intend to place snack or soda machines in your laundromat, you will need permits from the **Massachusetts Food Protection Program (FPP)**. Applications can be downloaded at the FPP website or you can contact the FPP directly:

✉ *Food Protection Program*
Massachusetts Department of Public Health
 305 South Street
 Jamaica Plain, MA 02130
 ☎ 617-983-6700



<http://www.mass.gov/dph/fpp/vendinglic.htm>

- 2c. Additional licenses are also required from the **Mayor’s Office of Consumer Affairs and Licensing** for automatic amusement devices (coin-controlled games) and non-live entertainment (jukeboxes, radios, or televisions). Contact the Licensing Division at 617-635-3834 for applications if your facility will include any of these devices. Note that if you do not successfully acquire the necessary licenses, you could be subject to fines and removal of the equipment.

LOCATION

3

Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300



DETAILED STEPS

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

 *Zoning Board of Appeals*
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Boston, MA 02201
 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
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City Hall, Room 805
Boston, MA 02201
 617-635-3850



DETAILED STEPS

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DETAILED STEPS

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-



C H E C K L I S T

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain all necessary licenses and permits
 - Register your vehicle(s) with the **Massachusetts Registry of Motor Vehicles** to obtain livery plates
 - Obtain other miscellaneous applicable licenses and permits, depending upon your circumstances

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
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✓ **C H E C K L I S T**

- ❑ **7** Contact the **Massachusetts Department of Revenue**
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- ❑ **9** Do a risk assessment and inventory of your business’s facility and property





DETAILED STEPS

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http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

Note: Operating a livery business is different from a taxi service. Livery vehicles can carry up to fifteen passengers who have all pre-arranged their transportation but they cannot be hailed on the street. If you are interested in owning a taxi, you must obtain a taxi medalion from the **Hackney Division** of the **Boston Police Department**.

 *Boston Police Department*
One Schroeder Place
Boston, MA 02120
 *617-343-4200*

LICENSING

2

Obtain all applicable licenses and permits.



- 2a. Visit your local branch of the **Massachusetts Registry of Motor Vehicles (RMV)**. Obtain the appropriate license for operating the vehicle(s) you will use transport passengers. Your vehicle(s) must have livery plates and meet Massachusetts' inspection standards. For information on fees for registering your vehicle(s), visit the RMV website:



<http://www.mass.gov/rmv/fees/registration/index.htm#otherspecialty>

A designated livery vehicle is not permitted to have more than 15 passengers. There are different rules pertaining to vehicles that are legally considered buses. If you need to check on the status of your vehicle, call the RMV at 617-351-4500.

- 2b. Livery vehicles transporting more than nine passengers are required to have a Certificate of Compliance for Charter Service from the **Transportation Division** of the **Massachusetts Department of Telecommunications and Energy (DTE)**.

 *Massachusetts Department of Telecommunications and Energy*
One South Station
Boston, MA 02110
 *617-305-3559*



<http://www.mass.gov/dte>



DETAILED STEPS

After you have submitted your application, you will be contacted by the DTE to discuss additional requirements for charter services.

- 2c. The City of Boston does not have unique licensing requirements for livery operators. However, if your livery service will make routine stops to and from the same locations (i.e. airport, employee, or business courtesy shuttles), you must apply for a Jitney License. Applications can be obtained by contacting the **Boston City Clerk's** office at 617-635-2684. You will need to register your business before your application can be submitted (see step 5 for more information on Business Certificates).

If your livery operation will travel beyond Boston city limits, you should check with the municipalities in your intended service area, as you may be subject to additional regulations not included in this guide.

- 2d. Livery services traveling on I-90, the I-93 tunnel, the South Station tunnel, and the Boston Harbor tunnels need a Common Carrier License from the **Massachusetts Turnpike Authority**.

✉ *Massachusetts Turnpike Authority*
State Transportation Building
10 Park Plaza, Suite 4160
Boston, MA 02116
 ☎ 617-248-2847

- 2e. Vehicles that transport passengers across state lines and weigh more than 10,000 pounds need to register with the **U.S. Department of Transportation**.

✉ *Department of Transportation*
Motor Carrier Safety
55 Broadway, Bldg. 3
Cambridge, MA 02142
 ☎ 617-494-2270



<http://www.fmcsa.dot.gov/index.htm>

- 2f. Vehicles operating in and out of Logan Airport must obtain a letter from a city official (on official letterhead) stating that the city has no objections to your business before filing for permission from the **Massport Ground Transportation Unit (GTU)**. Your operating agreement will require the following:
- proof of insurance for the certificate holder that covers at least: \$250,000 of bodily injury per person, \$500,000 of bodily injury per accident, and \$100,000 in property damage;
 - a Certificate of Insurance with a broker's stamp, authorized signature, and the name of the certificate holder;
 - a list of fleet vehicles;
 - a certified check or money order for the appropriate fee. (You will have to pay 3 months of operating fees in advance);
 - vehicles with operational air conditioning, a clean luggage compartment, and working seat belts.



DETAILED STEPS

For more information, visit the Massport website:



<http://www.massport.com/logan/faq.html>

You should also request a copy of 740 CMR23.00 – *Rules and Regulations for the Operation of Commercial Ground Transportation Services at Boston-Logan International Airport.*

✉ *Massport Authority*
1 Harborside Drive, Suite 200A
East Boston, MA 02128
☎ *617-561-1633*

Note: Massport offers commercial vehicles using alternative fuel and/or power sources recognized by the Energy Policy Act a 25 percent discount per outbound trip. This could be cost-effective if your business will make frequent trips to and from the airport. For more information contact Logan Ground Transport: 800-23-LOGAN.

LOCATION

3

Choose a location for your business and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment. Your name, home address, business location address, and day and night telephone numbers must all be included with your floor plan.

ZONING AND PERMITTING

4

Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
1010 Massachusetts Avenue, 5th Floor
Boston, MA 02118
☎ *617-635-5300*

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

✉ *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
☎ *617-635-4775*



DETAILED STEPS

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
- gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is *your* responsibility to ensure that the necessary inspections are arranged.

- 4d. If your facility is located in one of Boston's seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.

✉ *Environment Department*
City Hall, Room 805
Boston, MA 02201
 ☎ 617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

DETAILED STEPS

BUSINESS CERTIFICATE

- 5 You must file with the **Boston City Clerk's Office** for a Business Certificate (d/b/a).

✉ *City Clerk*
City Hall, Room 601
Boston, MA 02201
 ☎ 617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.

Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES


- 6 Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 ☎ 617-635-4287

- 7 You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.



DETAILED STEPS

 *Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204*



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.





<http://www.dor.state.ma.us/forms/formlist.htm>

- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

8

You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

 *Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203*
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 There are no unique licensing requirements for retail stores (unless you intend to vend tobacco, arms/ammunitions, junk, pawned goods, or antiques)

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
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TAXES

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✓ CHECKLIST

- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate

- 8** Call the **Internal Revenue Service** office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number

INSURANCE

- 9** Do a risk assessment and inventory of your business’s facility and property





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide.



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING



- 2 There are no unique licensing requirements for starting a retail store in Boston. However, you should be aware that certain products are subject to additional regulation. If you intend to vend any of the following products, please contact the appropriate agency for more information.
- Tobacco: **Massachusetts Department of Revenue**, Cigarette Tax Unit at 617-887-5090 or visit <http://www.massdor/cigarette/FAQS.htm>
 - Arms/ammunition, antiques, pawned goods, junk: **Boston Police Department**, Licensing Division at 617-343-4425

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- 3 Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a P.O. box).

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 *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
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DETAILED STEPS

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 *Assessing Department*
City Hall, Room 301
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 617-635-4287



DETAILED STEPS

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PO Box 7022
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- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location and draft a detailed floor plan

LICENSING AND CERTIFICATION

- 3 Obtain all necessary licenses and certifications
 - File for appropriate licenses with the **Health Division** of the **City of Boston's Inspectional Services Department**
 - File for a Common Victualer's License and the appropriate alcohol license (if applicable) with the **City of Boston's Licensing Board**
 - File for other miscellaneous permits, if appropriate

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

BUSINESS CERTIFICATE

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TAXES

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 - File a Form of List

✓ CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate
- ❑ 8 Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ 9 Do a risk assessment and inventory of your business’s facility and property





DETAILED STEPS

BUSINESS PLAN

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LOCATION

- 2 Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

LICENSING AND CERTIFICATION

- 3 Obtain all necessary licenses and certifications.
- 3a. Become or hire a certified Food Safety Manager to operate your business if you will sell pre-made or prepared food. For more information on the certification process, visit the **City of Boston Inspectional Services Department (ISD)** website:



<http://www.cityofboston.gov/isd/newfrontend/fmcert.asp>

Note: Massachusetts currently does not require training for certification. However, it is strongly recommended. Call the ISD Health Division to request a list of training courses available in your area.

 *Inspectional Services Department Health Division*
 1010 Massachusetts Avenue
 Boston, MA 02118
 617-635-5300

- 3b. Call the ISD Health Division or visit their website to obtain a Food Services Permit Form:



<http://www.cityofboston.gov/isd/newfrontend/forms.asp>



DETAILED STEPS

Before your application will be approved you also need to do the following:

- Submit a copy of your Certificate of Occupancy for intended use.
- Submit your proposed floor plan and schedule a plan review with ISD.
- Submit a copy of your Food Safety Manager Certification or evidence that you have applied for certification.
- Pay the appropriate licensing fee. There are additional permits and fees if you intend to serve frozen desserts or milk products.
- Schedule your initial appointment with a Health Inspector. The inspector will either give you a Food Service Permit and tell you that you are free to open or he/she will indicate the changes that must be made.

Note: You must store refrigerated perishable goods in commercial refrigeration equipment units. Each unit must be NSF approved and operate at or below 45 degrees or your store will not be allowed to open.

- 3c. Visit the **City of Boston Licensing Board** to file for a Common Victualar's license. This license is required for any business that serves or sells prepared foods, prepared sandwiches, pasta dishes, or desserts. If you do not plan to sell prepared foods, this license is not required.

✉ *Boston Licensing Board*
City Hall, Room 809
Boston, MA 02201
 ☎ *17-635-4170*

- 3d. If you intend to sell any of the following products, please contact the appropriate agency for more information:

- Tobacco: **Massachusetts Department of Revenue**, Cigarette Tax Unit at 617-887-5090 or visit <http://www.massdor/cigarette/FAQS.htm>
- Alcohol: **Boston Licensing Board** at 617-635-4170 or visit the **Massachusetts Alcoholic Beverage Control Commission** at <http://www.mass.gov/abcc/licensing/licensing.htm>
- Lottery: **Massachusetts Lottery Commission** at 800-462-0234 x 739 or <http://www.masslottery.com/ForAgents.htm>
- Milk products, desserts, bagged coffee: **Health Division of Boston's Inspectional Services Department** at 617-635-5300
- Seafood (not canned products): **Massachusetts Department of Public Health**, Food Protection Program at 617-983-6700 and the **Massachusetts Division of Marine Fisheries** at 617-626-1520

Note: If your grocery store will stock canned, frozen, and perishable foods in all four staple foods groups (breads/cereals, dairy products, fruits/vegetables, and meat/poultry/fish), you may be eligible to accept food stamps. For more information on obtaining a license, contact the New England office to the **U.S. Department of Agriculture, Food and Nutrition Service**.

✉ *U.S. Department of Agriculture*
Causeway Street, Room 501
Boston, MA 02222-1060
 ☎ *617-565-6380*



DETAILED STEPS

You can also request an application online at:





<http://www.fns.usda.gov/fsp/retailers/application.htm>

ZONING AND PERMITTING

4

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DETAILED STEPS

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Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website:



http://www.cityofboston.gov/dnd/OBD/BRG/C4_Obtain_Insurance.asp

- 9b. If you get insurance, it is recommended that you assess and inventory your business facility and assets every two years. This will ensure replacement costs are up to date, enable you to settle claims faster, and help you explain business losses on your tax returns.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location to place your vending cart. If you need office or storage space, select a location and draft a detailed floor plan.

LICENSING

- 3 Obtain all applicable licenses

Vending location:

- Public property: Stationary Vending License, **Boston Public Works Department**
- Private property: Use of Premises Permit, **Building Division** of Boston’s **Inspectional Services Department**
- Indoor shows or flea markets: Transient vendor’s license, **Massachusetts Division of Standards**
- Outdoor mobile unit/cart: Hawkers and Peddlers license, **Massachusetts Division of Standards**

Food services:

- Mobile Food Service License, **Health Division** of Boston’s **Inspectional Services Department**
- Use of an open flame or propane: Permit, Health Division of Boston’s **Inspectional Services Department** and **Boston Fire Department**

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston’s **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
 - Obtain a Certificate of Occupancy, if applicable

✓ CHECKLIST

BUSINESS CERTIFICATE

- ❑ **5** Visit the **Boston City Clerk’s Office**
 - ❑ File for a City of Boston business certificate (d/b/a)
 - ❑ Get form notarized
 - ❑ Submit notarized form with a check or money order in the amount of the filing fee

TAXES

- ❑ **6** Visit the **City of Boston Assessing Department**
 - ❑ File a Form of List
- ❑ **7** Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate
- ❑ **8** Call the **Internal Revenue Service** office in Boston
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

INSURANCE

- ❑ **9** Do a risk assessment and inventory of your business’s facility and property
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DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:



http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LOCATION

- 2 Choose a location to place your vending cart. Make sure it is within a designated area for vendors. Also ensure that your cart's vending location has access to nearby toilet and hand-washing facilities.
- 2a. If you will be vending food, your food must be stored at a restaurant or licensed food supply store.
 - 2b. For specific information on starting a pushcart in any of the following areas, contact the appropriate organization:
 - **Boston Common:** Boys and Girls Club of Boston at 617-994-4700
 - **Downtown:** Downtown Crossing Pushcart Association at 617-482-2193
 - **Dudley Square:** Nuestra Comunidad at 617-427-3599
 - **Faneuil Hall:** Rouse Company at 617-523-1300
 - **MBTA property:** Transit Realty Associates at 617-482-2525
 - 2c. If you need office or storage space, select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan. If you do not need office or storage space, skip step 4.

LICENSING

- 3 The licenses and signatures you need to vend from a mobile unit in the City of Boston depend on where you operate and what you sell from your cart. You may need approval from the **Boston Transportation Department**, the first floor tenants of the property on which you plan to operate, or one of several of Boston's pushcart associations. Not every area of the city is legal for outdoor vending.
- 3a. If your cart will be mobile, obtain a Hawkers and Peddlers license from the **Massachusetts Division of Standards**.



DETAILED STEPS

 *Massachusetts Division of Standards*
 One Ashburton Place, Room 115
 Boston, MA 02108
 617-727-3480



<http://www.mass.gov/portal/index.jsp?pageID=ocaagencylanding&L=4&L0=Home&L1=Government&L2=Our+Agencies+and+Divisions&L3=Division+of+Standards&sid=Eoca>

You can download the application for a Hawkers and Peddlers License application from the Division of Standards website:



<http://www.state.ma.us/standards/HP-renewal-form-2002.pdf>



Bring your completed application with a certified check, registered check, or money order for the appropriate amount made payable to the Commonwealth of Massachusetts; your license will be processed while you wait. Note that before your license can be approved, state law requires you to have your application signed by the Chief of Police of the town where you reside.

- 3b. If you plan to vend from a cart or mobile unit at indoor shows or flea markets, you will need a Massachusetts Transient Vendor's license from the Division of Standards. Instructions and applications are also available on their website:





[http://www.mass.gov/portal/index.jsp?pageID=ocasubtopic&L=6&L0=Home&L1=Government&L2=Our+Agencies+and+Divisions&L3=Division+of+Standards&L4=Licensing+\(DOS\)&L5=Transient+Vendors&sid=Eoca](http://www.mass.gov/portal/index.jsp?pageID=ocasubtopic&L=6&L0=Home&L1=Government&L2=Our+Agencies+and+Divisions&L3=Division+of+Standards&L4=Licensing+(DOS)&L5=Transient+Vendors&sid=Eoca)

- 3c. Obtain a Stationary Vending License and a permit for the right sell, store, and display merchandise in a public way from the **City of Boston's Department of Public Works** and the **Boston Police Department** if you plan to operate from a specific location.

 *Department of Public Works*
 Permit Branch
 City Hall, Room 714
 Boston, MA 02201
 617-635-4900



<http://www.cityofboston.gov/publicworks/pdfs/Vendor.pdf>



 *Boston Police Department*
 One Schroeder Place
 Boston, MA 02120
 617-343-4200

Depending on the nature of your business and its location, you may also need approval from the **Boston Transportation Department**, the first floor tenants of the property where you plan to operate, or one of several of Boston's pushcart associations. Note that your business must leave at least four feet of clear, accessible walkway, as required by the American Disabilities Act, or it will not be approved.



DETAILED STEPS

- 3d. If you plan to vend on private property, you also need a Use of Premises permit from the **Building Division** of the **Inspectional Services Department (ISD)** of the **City of Boston**.
- Secure written permission from the owner of the property on which you wish to operate.
 - Visit the Building Division.

 *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 617-635-5300

- Have a zoning check done for the location.
 - File for a Use of Premises permit.
- 3e. To sell any food from the cart, you will need a Mobile Food Service License from the **Health Division** of the ISD. All mobile food units and food pushcarts must:
- Operate out of a fixed licensed food establishment.
 - Get written permission from a licensed restaurant, food supply store, or commercial kitchen to use their premises to prepare food, sanitize equipment, and store food products and equipment each night. Once you begin operation, the City of Boston requires you to report to this offsite location at least twice per day for equipment cleaning and supply pick-up and drop-off.

For a printable version of the Mobile Food Service License application form, call the Health Division at 617-635-5300 or visit their website:



<http://www.cityofboston.gov/isd/newfrontend/pdfs/mobilapp.pdf>

The Mobile Food Service License application must be completed and submitted before or during the ISD Health Division inspection of your mobile unit.

Note: Desserts from a soft-serve machine or milk products need additional permits from the Health Division of the ISD.

- 3f. If you will vend potentially hazardous food, e.g. meat (other than hot dogs), baked goods, non-pre-packaged snacks, etc., you need to be certified as a Food Safety Manager or hire a full-time manager who is certified. For information on becoming a Food Safety Manager, visit at the City of Boston website:



<http://www.ci.boston.ma.us/isd/newfrontend/mgrtrainlist.asp>

- 3g. If you intend to use an open flame or propane in cooking, you need to obtain permission from the Health Division during your cart's inspection. You must also file for a permit with the **Boston Fire Department** and schedule an inspection appointment. You will not be able to use your cart for cooking until the Fire Department has issued your permit.

 *Boston Fire Department*
 115 Southampton Street
 Boston, MA 02128
 617-343-3446





DETAILED STEPS

ZONING AND PERMITTING

4

(Skip this entire section unless you need office or storage space.) Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

 *Inspectional Services Department*
1010 Massachusetts Avenue, 5th Floor
Boston, MA 02118
 617-635-5300

- 4a. If your location is approved, move on to the next step. Otherwise, you can begin the appeal process by filing a Legal Occupancy/Use Application with the **Zoning Board of Appeals**. If you are renting your facility, you will need the permission of the owner of the building to submit your appeal.

 *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about zoning approval and any further permitting requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two. Translators are available if you call ahead. For more information, call 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. Permits for construction and other alterations you intend to make to the property may include, but are not limited to the following:
- gasfitting
 - electrical work
 - plumbing and sprinkler systems
 - non-structural demolition
 - installation of fire prevention system(s)
 - construction
 - renovation.

For more information on building permits, visit:



<http://www.cityofboston.gov/isd/BOA/bldgdefault.asp>

Submit your floor plan to the Building Division. At this time, ISD may request other documents depending on the nature of your project. ISD may also inspect your property during and after any construction or alteration. It is **your** responsibility to ensure that the necessary inspections are arranged.



DETAILED STEPS

- 4d. If your facility is located in one of Boston's seven historic districts and you intend to perform any exterior work, you will likely need a Certificate of Appropriateness before a building permit will be issued. For more information on design guidelines and regulations in historic districts or to find out whether your property is affected, see the **City of Boston Environment Department** website:



<http://www.cityofboston.gov/environment/downloads.asp#historic>

Direct consultation with a Preservation Planner is recommended to discuss specific district guidelines, documentation requirements, and potential fees.



Environment Department

City Hall, Room 805

Boston, MA 02201



617-635-3850

- 4e. After construction is completed you may need a Certificate of Occupancy from ISD. A Certificate of Occupancy is required when there has been a substantial change to the building (e.g. the use of the structure, floor plan reconfigurations, increased/decreased capacity) or if the building is new. For more information on filing for a Certificate of Occupancy and the associated fees, go to:



<http://www.cityofboston.gov/isd/BOA/coo.asp>

BUSINESS CERTIFICATE

5

You must file with the **Boston City Clerk's Office** for a Business Certificate (d/b/a).



City Clerk

City Hall, Room 601

Boston, MA 02201



617-635-4600

Call or write for an application, or print it from the website:



<http://www.cityofboston.gov/cityclerk/forms.asp>

- 5a. After filling out the form, sign where indicated and then have the form notarized. To find a notary public, call the **Commissions Section** of the **Secretary of the Commonwealth's Office** at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee. To receive an official copy of your Business Certificate, you should also include a self-addressed, stamped envelope with your registration packet. Business Certificates are good for four years from the date registered with the City Clerk's Office.



DETAILED STEPS



Tip: Open a business account with your local bank or credit union.

A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.

TAXES


6

Visit the **City of Boston Assessing Department** to file a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Department*
City Hall, Room 301
Boston, MA 02201
 *617-635-4287*

7

You must also file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors file a Schedule C form with their income taxes. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts' sales tax.

 *Massachusetts Department of Revenue*
Data Integration Bureau
PO Box 7022
Boston, MA 02204



<http://www.dor.state.ma.us>

- 7a. Call the DOR's Customer Service Office at 617-887-MDOR (6367) or toll free at 1-800-6089 to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law.



<http://www.dor.state.ma.us/forms/formlist.htm>



- 7b. After you have completed the forms, either file online or mail the printed forms. Once you file Form TA-1, you will receive your Massachusetts Sales Tax Registration Number.

8

You must also file all necessary tax forms with the **United States Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.



DETAILED STEPS

 *Internal Revenue Service*
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
 617-316-2850



<http://www.irs.gov>

INSURANCE

9

Do a thorough risk assessment and determine what coverage best suits your business's needs.

- 9a. Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. For more information on these and other types of insurance, visit the City of Boston website.



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CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a Licensed Master Technician for Television and Radio Repair

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of Boston's **Inspectional Services Department**
 - Complete zoning check and get location approved
 - Obtain a Building Permit for any planned renovation or construction on the property
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TAXES

- 6 Visit the **City of Boston Assessing Department**
 - File a Form of List
- 7 Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate



C H E C K L I S T

- 8 Call the **Internal Revenue Service** office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number

INSURANCE

- 9 Do a risk assessment and inventory of your business's facility and property





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals, and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing? This guide contains information for sole proprietors only. Hiring other individuals complicates your tax filing and requires additional steps. For more guidance on business planning, visit the Boston Office of Business Development's online Business Resource Guide:





http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp

LICENSING

2

Become a Licensed Master Technician for Television and Radio with the Board of Television and Radio Repair.

 *Board of Registration of Radio and Television Technicians*
Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114
 617-727-4459



<http://www.state.ma.us/dpl/boards/tv/index.htm>

- 2a. Before you can become a Master Technician you must receive a basic technician's license, also called a learner's permit. To obtain your learner's permit you must meet the following requirements:
- be at least 18 years old;
 - pay the appropriate fee to the **Division of Professional Licensure**;
 - have a licensed Master Technician submit a written statement made under oath certifying that you are employed with him or her, will work directly under his or her supervision, and that he or she will be jointly responsible for the quality of your work.

The learner's permit is effective for the duration of employment with the Master Technician who sponsors you initially, but for no longer than three years. For an application, visit:



<http://www.state.ma.us/dpl/boards/tv/forms/tvappl.pdf>

- 2b. You are eligible to take the Master Technician licensure exam from the Board of Registration of Television and Radio after you have been a technician with at least one year (2,000 hours) of experience as a technician doing repair and maintenance of radio and TV receivers. For additional information on the exam and obtaining an application to become a Master Technician visit:



<http://www.state.ma.us/dpl/boards/tv>



DETAILED STEPS

LOCATION

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Select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned rooms, equipment, doors, windows, bathrooms and sinks, and electrical outlets. You must also include your name, two numbers where you can be contacted, and the business address (not a post office box).

ZONING AND PERMITTING

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Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the City of Boston to run a zoning check on the location where you want to start your business. Provide information about the type of business you plan to open and the address. If your proposed facility is within 100 feet of a park, on or near a wetland, or in a historic district or redevelopment zone, you could be subject to additional permitting requirements.

✉ *Inspectional Services Department*
 1010 Massachusetts Avenue, 5th Floor
 Boston, MA 02118
 ☎ 617-635-5300

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DETAILED STEPS

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DETAILED STEPS

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APPENDIX 1. REGULATIONS TO BE MET BEFORE STARTING 20 BUSINESSES IN BOSTON

	Auto Repair/Body Shop	Barber Shop	Beauty Salon	Cleaning Service	Child Care	Catering	Dry Cleaner	Flower Shop	Home Improvement	Interior Decorator	Landscaper	Laundromat	Livery	Retail Store	Shoe Repair Shop	Sewing Shop	Small Grocery	Street Vendor	TV/Radio Repair Shop			
Professional Training	✓		✓	✓																✓		
Professional License or Certification	✓		✓	✓	✓															✓	✓	✓
Optional Professional Certification										✓	✓	✓										
Criminal Offender Record Check	✓																				✓	
Medical Requirements	✓																					
Operational License (Service)			✓	✓	✓				✓						✓					✓		
Operation License (Location)															✓						✓	
Register with the Board of Building Regulation and Standards										✓												
Credit or Insurance Requirements		✓													✓							
Certificate of Registration		✓																				
Vending Permit (Goods)		✓	✓	✓				✓	✓							✓				✓	✓	
Entertainment License					✓								✓									
Environmental Permits		✓						✓														
Fire Permits								✓														✓
Food Service Permits		✓			✓								✓							✓	✓	
Health Permits					✓			✓					✓							✓	✓	✓
Facility Requirements	✓		✓	✓	✓			✓												✓	✓	
Location Approval (non-zoning)	✓	✓	✓	✓	✓				✓						✓						✓	
Zoning Check	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Construction Permits	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Certificate of Occupancy	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Business Certificate (d/b/a)	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Form of List	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓
Tax Forms	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓	✓

APPENDIX 2. IMPORTANT RESOURCES FOR BOSTON ENTREPRENEURS

- *This section lists public, quasi-public, private and non-profit agencies offering technical assistance to help you define your business concept, set goals, and streamline the process of starting a successful business. More information on the types of assistance these agencies provide can be found in the City of Boston's Business Resource guide, available online at: http://www.cityofboston.gov/dnd/OBD/BRG/A_intro.asp*

City of Boston Government Agencies

Assessing Department

City Hall, Room 301
Boston, MA 02201
617-635-4287

Boston Business Assistance Center

2201 Washington Street
Roxbury, MA 02119
617-989-1000

Boston Main Streets

Office of Business Development
26 Court Street, 9th Floor
Boston, MA 02108
617-635-0115
<http://www.cityofboston.gov/mainstreets>

Boston Public Library -

Kirstein Business Branch
20 City Hall Avenue
Boston, MA 02108
617-523-0860
<http://www.bpl.org>

Office of the City Clerk

City Hall, Room 601
Boston, MA 02201
617-635-4600

Inspectional Services Department

1010 Massachusetts Avenue
Boston, MA 02118
617-635-5326

Small & Local Business Enterprise

1 City Hall Plaza, Room 800
Boston, MA 02201
617-635-4084
<http://www.cityofboston.gov/minorityandwomen>

Zoning Board of Appeals

City Hall, Room 204
Boston, MA 02201
617-635-4775

Commonwealth Massachusetts Government Agencies

Commonwealth Corporation

The Schrafft Center
529 Main Street, Suite 110
Boston, MA 02129
617-727-8158
<http://www.commcorp.org>

Customer Service Bureau

Hurley Building
19 Staniford Street
Boston, MA 02114
617-887-6367 or 800-392-6089

Home Improvement Contractor Registration Program

State Board of Building Regulations and Standards
One Ashburton Place, Room 1301
Boston, MA 02108
617-727-3200 x 25205
<http://www.state.ma.us/homeimprovement>

Massachusetts Business Development Corporation

50 Edgewater Dr, Suite 555
Wakefield, MA 01880
781-928-1100

Massachusetts Department of Business and Technology

One Ashburton Place, Room 2101
Boston, MA 02108
617-727-8380
<http://mass.gov/portal/index.jsp?pageID=aghome&agid=ded>

Massachusetts Department of Environmental Protection

Western Regional Office
436 Dwight Street
Springfield, MA 01103
413-784-1100
<http://www.state.ma.us/dep/wero>

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Commonwealth Massachusetts Government Agencies *(continued)*

Massachusetts Department of Revenue
Hurley Building
19 Staniford Street
Boston, MA 02114
617-887-MDOR(6367)
1-800-392-6089
<http://www.dor.state.ma.us>

Massachusetts Division of Marine Fisheries
251 Causeway Street, Suite 400
Boston, MA 02114
617-626-1520
<http://www.state.ma.us/dfwele/dmf>

Massachusetts Division of Professional Licensure
239 Causeway Street
Boston, MA 02114
617-727-3074
<http://www.state.ma.us/reg>

Massachusetts Division of Standards
One Ashburton Place, Room 115
Boston, MA 02108
617-727-3480
<http://www.state.ma.us/standards>

Massachusetts Export Center
State Transportation Building
10 Park Plaza, Suite 4510
Boston, MA 02116
617-973-8664
<http://www.state.ma.us/export>

Massachusetts Office of Business Development
26 Court Street, 9th Floor
Boston, MA 02108
617-635-2000
<http://www.ci.boston.ma.us/dnd/OBD/default.asp>

Massachusetts Office of Child Care Services, Boston Region
1250 Hancock Street, Suite 120-S
Quincy, MA 01089
617-472-2881
<http://www.qualitychildcare.org>

Massachusetts Office of Consumer Affairs and Business Regulation
10 Park Plaza, Suite 5170
Boston, MA 02116
617-973-8787
888-283-3757
<http://www.state.ma.us/consumer>

Massachusetts Registry of Motor Vehicles
Boston Office
630 Washington Street
Boston, MA 02111
<http://www.state.ma.us/rmv>

State Office of Minority and Women Business Assistance
10 Park Plaza, Suite 3740
Boston, MA 02116
617-973-8692
<http://www.somwba.state.ma.us>

Federal Government Agencies

Environmental Protection Agency- New England
1 Congress Street, Suite 1100
Boston, MA 02114
617-918-1111
1-888-372-7341
<http://www.epa.gov/region1>

Internal Revenue Service
15 New Sudbury Street
Boston, MA 02203
617-536-1040
<http://www.irs.gov>

US Small Business Administration
O'Neill Building, Room 265
10 Causeway Street
Boston, MA 02222
• Finance: 617-565-5627
• Procurement and Technical Assistance: 617-565-5689
• Service Corps of Retired Executives (SCORE): 617-565-5591
<http://www.sba.gov/ma>

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Private / Nonprofit Agencies - Local

Allston Brighton Community Development Corporation

15 N. Beacon Street
Allston, MA 02134
617-787-3874
<http://www.allstonbrightoncdc.org>

Asian Community Development Corporation

888 Washington Street, Suite 102
Boston, MA 02111-1426
617-482-2380
<http://www.asiancdc.org>

Center for Women and Enterprise

24 School Street, Suite 700
Boston, MA 02108
617-536-0700
<http://www.cweboston.org>

Codman Square Neighborhood Development Corporation

587 Washington Street
Boston, MA 02124
617-825-4224
<http://www.csndc.org>

Dorchester Bay Economic Development Corporation

594 Columbia Road, Suite 302
Dorchester, MA 02125
617-825-4200
<http://www.dbedc.com>

Downtown Crossing Association

59 Temple Place, 5th Floor
Boston, MA 02111
617-482-2139
<http://www.downtowncrossing.org>

Economic Justice Project

294 Washington Street, Suite 443
Boston, MA 02108
617-482-1145 x227
http://www.lawyerscom.org/lawyers_programs.html

Elizabeth Stone House

P.O. Box 59
Jamaica Plain, MA 02130
Hotline: 617-522-3417
Office: 617-522-3659
<http://www.elizabethstone.org>

Fenway Community Development Corporation

73 Hemenway Street
Boston, MA 02115
617-267-4637
<http://www.fenwaycdc.org>

Greater Boston Chamber of Commerce

75 State Street, 2nd Floor
Boston, MA 02109
617-227-4500
<http://www.bostonchamber.com>

Hale and Dorr Legal Services Center of Harvard Law School

122 Boylston Street
Jamaica Plain, MA 02130-2246
617-522-3003
http://www.law.harvard.edu/Academic_Affairs/Clinical_Program/lsc

Hispanic American Chamber of Commerce

67 Broad Street
Boston, MA 02109
617-261-4222
<http://www.hacc.com>

Initiative for a Competitive Inner City - Boston

727 Atlantic Avenue, Suite 600
Boston, MA 02111
617-292-2383
<http://www.icic.org>

Jamaica Plain Neighborhood Development Corporation

31 Germania Street
Jamaica Plain, MA 02130
617-522-2424
<http://www.jpndc.org>

Jewish Vocational Services

105 Chauncey Street
Boston, MA 02111
617-451-8147
<http://www.jvs-Boston.org>

Mattapan Family Service Center

535 River Street
Mattapan, MA 02126
617-298-2045

Neighborhood of Affordable Housing

143 Border Street
East Boston, MA 02128
617-567-5882
<http://www.noahcdc.org>

Nuestra Comunidad Community Development Corporation

56 Warren Street, Suite 200
Roxbury, MA 02119
617-427-3599
<http://www.nuestracdc.org>

South Boston Neighborhood Development

365 West Broadway
South Boston, MA 02127
617-268-9610

This Neighborhood Means Business

269 East Cottage Street
Dorchester, MA 02125
617-474-1170
<http://www.fdnh.org>

Urban Edge

2010 Columbus Avenue
Roxbury, MA 02119
617-983-3500
<http://www.urbanedge.org>

Vietnamese American Initiative for Development (Viet-AID)

42 Charles Street, Suite E
Dorchester, MA 02122
617-822-3717
<http://www.vietaid.org>

Women's Educational and Industrial Union

One Washington Mall, 2nd Floor
Boston, MA 02108
617-536-5651
<http://www.weiu.org>

Private / Nonprofit Agencies - State/National

ACCION-USA

56 Roland Street, Suite 300
Boston, MA 02129
617-625-7080
<http://www.accion.org>

American Automobile Association

Approved Auto Repair Department
1-800-227-5602
<http://www.aaa.com/aaa/240/sne/automotive/maintain.html>

Associated Grocers of New England

725 Gold Street, P.O. Box 5200
Manchester, NH 03108
603-669-3250
<http://www.agne.com>

Associated Landscape Contractors of Massachusetts

8D Pleasant Street
South Natick, MA 01760
508-653-3373
<http://www.alcom.org>

Boys and Girls Clubs of Boston

50 Congress Street, Suite 730
Boston, MA 02109
617 994-4700

Consumer Credit Counseling Service

8 Winter Street
Boston, MA 02108
617-426-6644
<http://www.creditcounseling.org>

Massachusetts Alliance for Economic Development

892 Worcester Street
Wellesley, MA 02482
781-489-6262
<http://www.massecon.com>

Massachusetts Alliance for Small Business Contractors

143 South St, 4th Floor
Boston, MA 02111
617-482-8010
<http://www.massalliance.com>

Massachusetts Arborists Association

8D Pleasant Street
South Natick, MA 01760
508-653-3320
<http://www.massarbor.org>

Massachusetts Association of Community Development Corporations

89 South Street, 4th Floor
Boston, MA 02111
617-426-0303
<http://www.macdc.org>

Massachusetts Food Association

31 Milk St., Suite 518
Boston, MA 02109
617-542-3085
<http://www.mafood.com>

Massachusetts Nursery & Landscape Association

PO Box 387
Conway, MA 01341
413-369-4731
<http://www.mnla.com>

Massachusetts Small Business Development Centers (MSBDC):

- **Boston College SBDC**
142 Beacon Street
Chestnut Hill, MA 02467
617-552-4091
<http://www.bc.edu/centers/sbdc>

- **UMass Boston SBDC**
College of Management, 5th Floor
100 Morrissey Boulevard
Boston, MA 02125-3393
617-287-7750
<http://www.sbdc.umb.edu>

- **MSBDC Headquarters**
227 Isenberg School of Management
121 Presidents Drive
University of Massachusetts
Amherst, MA 01003
413-545-1273
<http://www.msbdc.org>

Massachusetts State Automobile Dealers Association

59 Temple Place
Boston, MA 02111
617-451-1051

Massachusetts Technology Collaborative

75 North Drive
Westborough, MA 01581
508-870-0312
<http://www.mtpc.org>

National Association of Convenient Stores

1600 Duke Street
Alexandria, VA 22314
(800) 966-6227
<http://www.nacsonline.com>

National Cosmetology Association of Massachusetts

313 Tarklin Road
New Bedford, MA 02745
1-800-487-8858
<http://www.salonprofessionals.org>

National Grocers Association

1005 North Glebe Road, Suite 250
Arlington, VA 22201
713-516-0700
<http://www.nationalgrocers.org>

New England Convenience Store Association

212 Carnegie Row
Norwood, MA 02062
781-255-9090
866-882-9090
<http://www.necsa.net>

New England Livery Association

167 Milk Street, #424
Boston, MA 02109
866-736-6352
<http://www.nelivery.org>

Retailers Association of Massachusetts

18 Tremont Street, Suite 1040
Boston, MA 02108
<http://www.retailersma.org>

Small Business Association of New England

1601 Trapelo Road, Suite 212
Waltham, MA 02451
781-890-9070
<http://www.sbane.org>

