



CHECKLIST

BUSINESS PLAN

- ❑ 1 Draft a business plan. This guide contains instructions for sole proprietors only. Hiring other individuals requires that one take further steps. For more information, visit the **Massachusetts Department of Business and Technology** website.



<http://www.mass.gov/portal/index.jsp?pageID=agcc&agid=ded&agca=businessassistance&agcc=businessplan&s=0&=>

LICENSING

- ❑ 2 Become (or hire) a licensed cosmetologist

LOCATION

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

ZONING AND PERMITTING

- ❑ 4 Visit the **Building Division** of the **Inspectional Services Department** of the **City of Boston**
 - ❑ Complete zoning check and get location approved
 - ❑ Attend zoning clinic (optional but highly recommended)
 - ❑ If building or renovating, submit floor plan and receive building permit
 - You may need to apply for additional permits (see list below).
 - You may also need a Certificate of Occupancy.
 - ❑ If renting the property, acquire signature of the owner on all documents that require it and get a letter from the owner of the property approving the planned business use and all aspects of the renovation of the property before the renovation begins

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 filing fee (business check or money order)

✓ CHECKLIST

TAXES

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

OPERATING LICENSE

- ❑ 9 Schedule an appointment for an inspection by the **Massachusetts Board of Cosmetology, Division of Professional Licensure**, in order to receive your Massachusetts Cosmetology Salon Operating License
 - ❑ Provide a copy of the Certificate of Occupancy
 - ❑ Provide a copy of the completed business certificate





DETAILED STEPS

ZONING AND PERMITTING

4 Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the **City of Boston**.

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

4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. If your location is approved, you may move on to the next step. If it is not, you may begin the appeal process by filing a Legal Occupancy/Use Application. This requires the permission of the owner of the building that you wish to use. To appeal any zoning-related decisions, contact the **Zoning Board of Appeals**.

✉ *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 any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 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. For more information on building permits, visit the City of Boston website.



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

4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These 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

4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.



DETAILED STEPS

BUSINESS CERTIFICATE

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



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

You may also order a paper copy from the City Clerk.

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

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, 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 (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

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Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out 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 Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ *617-635-4287*

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If you intend to operate a business in the City of Boston, you must file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors should file a *Schedule C* form with their income taxes and file *Form TA-1* to pay Massachusetts state sales taxes.

- 7a. To download printable versions of these forms, visit the DOR website.



<http://www.dor.state.ma.us/forms/formsIndex/taxformsPERSONAL.htm#F1>

Directions for filing and copies of Form TA-1 are also available at the DOR website.



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

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DETAILED STEPS

- 7b. When complete, either file online as indicated or mail the printed forms to file for and receive your Massachusetts Sales Tax Registration Number.

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

- 7c. It is recommended that you call the Massachusetts Department of Revenue’s Customer Service Office at 617-887-6367 to ensure you are in full compliance with the law.

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If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **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
Government Center
Boston, MA 02203
☎ 617-536-1040*

OPERATING LICENSE

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To get your shop/salon certified by the Board of Cosmetologists, mail a copy of your floor plan (complete with the information listed in step 3b) to the **Office of Investigations, Division of Professional Licensure**.

✉ *Mr. John Doherty, Floor Plans
Office of Investigations
Division of Professional Licensure
239 Causeway Street
Boston, MA 02114*

- 9a. Schedule an appointment for a formal inspection of your shop/salon by the Division of Professional Licensure by calling 617-727-9992.

The Salon Inspector will visit the facility. You must have with you, at the time of the inspection, the following documents:

- your business certificate
- electrical form
- plumbing form
- a copy of the Certificate of Occupancy
- a money order for \$50.00 made payable to the Commonwealth of Massachusetts.



DETAILED STEPS

The inspector must also observe that there is, on the premises, a copy of the Rules and Regulations (240 CMR). To obtain a copy, call 617-727-9940.

If the inspection is passed, then the salon will receive its operating license.

OPERATING REGULATIONS

- Salons must display a sign at the entrance or post a sign large enough to be clearly visible from the street.
- Salon licenses must be displayed in a conspicuous place in the salon.
- No animals of any kind are to be on the salon premises.
- Inside each salon must be posted a sign of at least ten inches by ten inches in size stating the following: “SMOKING IS PROHIBITED WHILE WEARING A SHAMPOO CAPE, OR WHILE HAIR LACQUER OR HAIR SPRAY IS BEING USED.”
- All operating regulations are available at the Board of Cosmetologists website.



<http://www.state.ma.us/reg/boards/hd/cmr/24003.htm#3.03>
