Navigating
THROUGH
Regulations
& Licensing
Requirements

A Guide for
BROCKTON
Entrepreneurs in
20 Business Types

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Table of Contents

ii Acknowledgements

v Introduction

Requirements by Occupation

1 Auto Repair / Auto Body Shop
11 Barber Shop
19 Beauty Salon
27 Catering
35 Child Care
44 Cleaning Service / Sewing Shop / Shoe Repair Shop
51 Dry Cleaner
59 Flower Shop
68 Home Improvement Contractor
76 Interior Decorator
83 Landscaper
91 Laundromat
99 Livery Service
108 Retail Store
116 Small Grocery Store
124 Small Restaurant
132 TV/Radio Repair Shop
138 Appendix 1—“Becoming an Employer: A Guide for Navigating both Federal and State Regulations and Tax Requirements”
142 Appendix 2—“Important Resources for Entrepreneurs”
Introduction

“This is a new day for information sharing with the Brockton business community. As Mayor and an entrepreneur, I understand the importance of effective communication between business leaders and government agencies. This guide represents my vision on how to develop a successful business plan while keeping the momentum going. I hope Brockton’s aspiring entrepreneurs find the material beneficial. I extend my sincere appreciation to all who played a role in the development of this guidebook.”

—JAMES E. HARRINGTON, Mayor

Navigating through Regulations and Licensing Requirements: A Guide for Entrepreneurs in Brockton in Twenty Occupations is designed to guide Brockton’s aspiring entrepreneurs through the municipal, state and federal regulations surrounding opening a Brockton small business. In addition to entrepreneurs, this publication can be of use to both public and private business assistance practitioners, as well as small business development and regulatory policy research organizations.

This guide provides step-by-step instructions for starting twenty different types of businesses in Brockton. For each occupation, there is a general checklist, followed by detailed explanations on how to meet local, state, and federal requirements. In addition to licenses and permits, this guide considers business plans, zoning, all levels of taxes, and insurance.

There are also two useful appendices:

- Appendix 1 explains the regulations and tax requirements for hiring employees.
- Appendix 2 lists organizations that offer legal advice, accounting, financial, and other services to entrepreneurs.

We hope that entrepreneurs and business assistance professionals find this guide easy to use and helpful in starting or assisting small businesses in Brockton.

User feedback is welcome. Please send e-mails to Alla Yakovlev at ayakovlev@pioneerinstitute.org.
Disclaimer

The information contained in this guide represents the best efforts of Pioneer and its staff to document the procedures and requirements for starting certain businesses in Brockton. This guide cannot reflect changes in federal, state, or municipal laws, rules, regulations, or filing fees that occur following its publication. Pioneer makes no guarantees, warranties, or representations as to the accuracy of the document. It accepts no liability for decisions made on the basis of the information contained herein. While municipalities outside Brockton may have similar regulations, this guide only addresses the regulations and tax requirements in effect in Brockton. This guide should not be used for starting a business in other cities and towns.
# Checklist

## Business Plan

- **1** Draft a business plan

## Location

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

## Licensing

- **3** Obtain all necessary licenses and permits
  - File for the appropriate permits from the Massachusetts Department of Environmental Protection
  - Apply for a Garage License and Auto Repair/Body License through the City Clerk
  - Obtain additional necessary licenses

## Zoning and Permitting

- **4** Contact the Building Department, and:
  - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
  - Obtain a Certificate of Occupancy
  - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one

## Business Certificate

- **5** Get a Business Certificate from the Brockton City Clerk

## Taxes

- **6** Visit the City of Brockton Assessors Office
  - File appropriate forms then begin bill payments in person or by mail

- **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
D E T A I L E D  S T E P S

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?

For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

Metro South Chamber of Commerce
Business Assistance Center
60 School Street
Brockton, MA 02301
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.
144 Main Street
Brockton, MA 02301
(508) 586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

LOCATION

2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
3 Obtain all necessary licenses and permits

3a. Operating an auto repair shop requires that you deal properly with hazardous wastes painting operations 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).

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://mass.gov/dep/recycle/approvals.htm#gen

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.

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 Brockton business owner, you will need to return the completed form to the DEP Southeast Office (Attn: BWP).
If spray painting will be performed on site, MassDEP requires auto body/repair businesses to comply with air pollution control regulations to minimize emissions of volatile organic compounds (VOCs) and other pollutants. Call the MassDEP Southeast Regional Service Center at 508-946-2714 and ask to speak to a BWP permit engineer or inspector to understand your compliance options.

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

Contact the Office of Technical Assistance for Toxics Use Reduction guidance manual, “Crash Course for Compliance and Pollution Prevention (October, 1998) available online in both English and Spanish versions at:

http://www.mass.gov/envir/ota/publications/tech_reports.htm

3b. 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.

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

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.

3c. If operating a mechanic’s garage, you must get a Garage License from the City Clerk’s Office. (Even if you bought an existing garage with a current license, you must renew it when the garage changes ownership.) Complete the application and the $75 application fee. With those $75, the city clerk will place an advertisement in the local paper publicizing your hearing before the City Council. If approved, another fee is charged; the precise amount depends on the number of cars the garage holds.

   City Clerk’s Office
   Brockton City Hall, First Floor
   45 School Street
   Brockton, MA 02301
   508-580-7114

3d. Once you have your garage permit, you must next get an Auto Repair/Auto Body License. Get the application from the City Clerk’s Office. Have it signed by the Building Inspector, Assessor, the Tax Office, and the Fire Chief. Submit the application, a floor plan of your garage, and a license and advertisement to the City Clerk’s Office. The application will go before the City Council for review. Also ask the Clerk if you must get a Junk Dealer’s License.

3e. If you have jukeboxes or videogame machines to entertain waiting customers, you must get an Automatic Amusement Devices License from the License Commission. Arrange inspections with the Building Department (508-580-7150), Fire Department (508-583-2933) and Board of Health (508-580-7175). You must advertise your License Commission hearing in a local daily newspaper. Contact the License Commission for the application and more information:

   City of Brockton License Commission
   Brockton City Hall Annex
   50 Maple Avenue
   Brockton, MA 02301
   508-580-7805

3f. 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
3g. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

3h. If selling windshield wiper fluid or antifreeze, a Wood Alcohol Permit is required. To apply for one, contact the Board of Health:

Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

ZONING AND PERMITTING

4 Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

Brockton Building Department/Zoning Board of Appeals
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

Building Department
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

The Fire Department has its own location:
4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

4c. When placing new signs or simply replacing existing ones, a sign permit is required. Contact the Building Department to receive an application.

4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermittently streams (streams that only flow part of the year), and low-lying flood plains. If you think your land may qualify as a wetland, contact the Conservation Commission to make sure you do not break state law.

BUSINESS CERTIFICATE

Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to the City Clerk with the $20 application fee.
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 Assessor’s Office 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.

City Assessor’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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](http://www.irs.gov)

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:

![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

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

ZONING AND PERMITTING

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

BUSINESS CERTIFICATE

5. Get a Business Certificate from the Brockton City Clerk

TAXES

6. Visit the City of Brockton Assessors Office
   - File appropriate forms then begin bill payments in person or by mail

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
9. Do a risk assessment and inventory of your business’s facility and property
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?

For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

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Business Assistance Center  
60 School Street  
Brockton, MA 02301  
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.  
144 Main Street  
Brockton, MA 02301  
(508) 586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

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.
Every barbershop must be under the supervision of a licensed master barber during hours of operation and have a barbershop 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 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.
3d. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

**Board of Health**
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

**ZONING AND PERMITTING**

4 Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

**Brockton Building Department/Zoning Board of Appeals**
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

**Building Department**
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

The Fire Department has its own location:

**Brockton Fire Department**
580 West Street
Brockton, MA 02301
508-588-0585
4b. Building permits are required for nearly any construction, ranging from a complete new
building to putting on vinyl siding or adding a porch. (The Building Department suggests,
“If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building
Department. Depending on the project, you may need the signatures of the Highway
Department, Water Department, Sewer Department, Fire Department, Traffic Commis-
sion, Conservation Commission, and Department of Public Works. Your property may
need a certified site plan, as well. Ask the Building Department to see what is required in
your situation:

- **Brockton Building Department**
  - Brockton City Hall, Third Floor
  - 45 School Street
  - Brockton, MA 02301
  - 508-580-7150

4c. When placing new signs or simply replacing existing ones, a sign permit is required. Con-
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4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermittend
streams (streams that only flow part of the year), and low-lying flood plains. If you think
your land may qualify as a wetland, contact the Conservation Commission to make sure
you do not break state law.

- **Brockton Conservation Commission**
  - Brockton City Hall, Third Floor
  - 45 School Street
  - Brockton, MA 02301
  - 508-580-7167

### BUSINESS CERTIFICATE

5. Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to
the City Clerk with the $20 application fee.

- **City Clerk’s Office**
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  - Brockton, MA 02301
  - 508-580-7114

**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 Assessor’s Office 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.

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Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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

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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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\[\text{Internal Revenue Service}
\begin{align*}
\text{JFK Federal Building} \\
\text{15 New Sudbury St.} \\
\text{Boston, MA 02203} \\
\text{617-316-2850}
\end{align*}\]


**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.


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. 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.** Contact the Building Department, and:
  - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
  - Obtain a Certificate of Occupancy
  - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

## Business Certificate
- **5.** Get a Business Certificate from the Brockton City Clerk

## Taxes
- **6.** Visit the City of Brockton Assessors Office
  - File appropriate forms then begin bill payments in person or by mail
- **7.** Contact the Massachusetts Department of Revenue
  - File Massachusetts state tax forms for your business
  - Get a Sales Tax Registration Number and Certificate
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  - File federal tax forms for your business
  - Get a federal tax identification number
CHECKLIST

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?

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Metro South Chamber of Commerce  
Business Assistance Center  
60 School Street  
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508-586-0500

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www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

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 need not 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.
**DETAILED STEPS**

- **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](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.

**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](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](http://www.mass.gov/dpl/boards/hd/cmr/24003.htm)

### Zoning and Permitting

4. Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

- **Brockton Building Department/Zoning Board of Appeals**
  - **Brockton City Hall, Third Floor**
  - 45 School Street
  - Brockton, MA 02301
  - 📞 508-580-7150

4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

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- **Brockton Fire Department**
  
  580 West Street
  
  Brockton, MA 02301
  
  508-588-0585

4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

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  45 School Street
  
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4c. When placing new signs or simply replacing existing ones, a sign permit is required. Contact the Building Department to receive an application.

4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermittently flowing streams (streams that only flow part of the year), and low-lying flood plains. If you think your land may qualify as a wetland, contact the Conservation Commission to make sure you do not break state law.

- **Brockton Conservation Commission**
  
  Brockton City Hall, Third Floor
  
  45 School Street
  
  Brockton, MA 02301
  
  508-580-7167
D E T A I L E D  S T E P S

BUSINESS CERTIFICATE

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City Clerk’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

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 Assessor’s Office 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.

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45 School Street
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508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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
**DETAILED STEPS**

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


**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
   - Become a Food Safety Manager and get a ServSafe License
   - If serving milk, get a Milk Permit
   - Get a Food Service Permit for your kitchen location (residential kitchens are not allowed)

### Zoning and Permitting

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

### Business Certificate

5. Get a Business Certificate from the Brockton City Clerk

### Taxes

6. Visit the City of Brockton Assessors Office
   - File appropriate forms then begin bill payments in person or by mail

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

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
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?

For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

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Business Assistance Center
60 School Street
Brockton, MA 02301
508-586-0500

www.metrosouthchamber.com/BAC/index.html

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21st Century Corp.
144 Main Street
Brockton, MA 02301
508-586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

LOCATION

2

Draft a detailed floor plan, as you will need it throughout the licensing and permitting process. 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. Be sure that your location includes a three-compartment sink, a hand sink located in the food prep area and a separate mop sink, as all three are required to get a Food Service Permit.
CATERING

**DETAILED STEPS**

**LICENSING AND FOOD SAFETY CERTIFICATION**

3 Obtain all necessary licenses and certifications.

3a. Become or hire a certified Food Safety Manager and get a ServSafe License. Contact the Brockton Board of Health to find out about available training sessions.

3b. If planning on serving milk, get a Milk Permit application, also from the Board of Health.

3c. You must get a Food Service Permit for the location where you are making the food (it cannot be your house or apartment). Fill out an application from the Board of Health:

```markdown
**Brockton Board of Health**
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175
```

3d. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

```markdown
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Boston, MA 02203
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INSURANCE

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**CHECKLIST**

**BUSINESS PLAN**

1. Draft a business plan

**LOCATION**

2. Choose a location and draft a detailed floor plan
   - Have your proposed child care facility inspected by OCCS to ensure that it conforms to state standards

**LICENSING**

3. Become a licensed child care provider
   - Complete the Massachusetts Department of Early Education (DEEC) New Provider Orientation Program
   - Obtain the Massachusetts Child Care Provider’s License application from DEEC
   - 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 DEEC

**ZONING AND PERMITTING**

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.
   - Obtain a Drinking Water Permit if you serve 20 or more children

**BUSINESS CERTIFICATE**

5. Get a Business Certificate from the Brockton City Clerk

**TAXES**

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INSURANCE

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BUSINESS PLAN

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144 Main Street
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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

LOCATION

2 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 need not 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.
2a. 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.)

2b. 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.

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.

...
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

3a. 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.

3b. Request a copy of the Massachusetts Child Care Provider’s License for Home Providers application from OCCS or download the forms online:

http://www.eec.state.ma.us/kr_licensing.aspx

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:

3c. 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.

3d. 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 crimi-
     nal 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.

3e. 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 regula-
tions, visit the OCCS website:

   http://www.eec.state.ma.us/kr_regulations_main.aspx

3f. If you are serving food or snacks, you may need a Food Services Permit. If serving milk,
you may need a Milk Permit. For the applications for either, contact the Board of Health:

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     Brockton City Hall, Basement
     45 School Street
     Brockton, MA 02301
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3g. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

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**Brockton Conservation Commission**  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
508-580-7167

4e. If you serve 20 or more children, than the facility meets the definition of a small public water supply and should be permitted through DEP. For details, please contact DEP South East Region Drinking Water Program.

**MassDEP Southeast Region**  
20 Riverside Drive  
Lakeville, MA 02347  
Tel: 508 946 2700
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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.

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


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 floor plan

LICENSING

☐ 3 Obtain necessary licenses and permits

ZONING AND PERMITTING

☐ 4 Contact the Building Department, and:
   ☐ Check if your property is properly zoned. If it is not, apply for a variance from the Zoning
   Board of Appeals
   ☐ Obtain a Certificate of Occupancy
   ☐ If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

BUSINESS CERTIFICATE

☐ 5 Get a Business Certificate from the Brockton City Clerk

TAXES

☐ 6 Visit the City of Brockton Assessors Office
   ☐ File appropriate forms then begin bill payments in person or by mail

☐ 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
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INSURANCE

☐ 9  Do a risk assessment and inventory of your business’s facility and property
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Metro South Chamber of Commerce
Business Assistance Center
60 School Street
Brockton, MA 02301
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.
144 Main Street
Brockton, MA 02301
508-586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

2. Draft a detailed floor plan, as you will need it throughout the licensing and permitting process. 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.
3 All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

- **Board of Health**
  - Brockton City Hall, Basement
  - 45 School Street
  - Brockton, MA 02301
  - 508-580-7175

4 Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

- **Brockton Building Department/Zoning Board of Appeals**
  - Brockton City Hall, Third Floor
  - 45 School Street
  - Brockton, MA 02301
  - 508-580-7150

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  - 45 School Street
  - Brockton, MA 02301
  - 508-580-7150

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  - 580 West Street
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  - 508-588-0585
4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

![Brockton Building Department]

Brockton Building Department  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
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![Brockton Conservation Commission]

Brockton Conservation Commission  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
508-580-7167

**BUSINESS CERTIFICATE**

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![City Clerk’s Office]

City Clerk’s Office  
Brockton City Hall, Basement  
45 School Street  
Brockton, MA 02301  
508-580-7114

**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 record keeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth.
**D E T A I L E D S T E P S**

**T A X E S**

6. Visit the City Assessor’s Office 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.

   ![City Assessor’s Office](City Assessor’s Office 
   Brockton City Hall, Basement 
   45 School Street 
   Brockton, MA 02301 
   508-580-7194)

   The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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](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 speak to a MA DOR representative to ensure you are in full compliance with the law.

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   ![Internal Revenue Service](Internal Revenue Service 
   JFK Federal Building 
   15 New Sudbury St. 
   Boston, MA 02203 
   617-316-2850)

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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

LICENSES AND CERTIFICATION

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

ZONING AND PERMITTING

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

BUSINESS CERTIFICATE

5. Get a Business Certificate from the Brockton City Clerk

TAXES

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   - File Massachusetts state tax forms for your business
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   - Get a federal tax identification number
☐ 9  Do a risk assessment and inventory of your business’s facility and property
**BUSINESS PLAN**

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- Metro South Chamber of Commerce
  - Business Assistance Center
  - 60 School Street
  - Brockton, MA 02301
  - 508-586-0500
  - [www.metrosouthchamber.com/BAC/index.html](http://www.metrosouthchamber.com/BAC/index.html)

Another good resource is the Brockton 21st Century Economic Development Corporation:

- 21st Century Corp.
  - 144 Main Street
  - Brockton, MA 02301
  - 508-586-0021

**LOCATION**

2. Draft a detailed floor plan, as you will need it throughout the licensing and permitting process. 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.
**Licensing**

3. 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](http://www.state.ma.us/dep)

3a. 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:


   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](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.

   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 Brockton business owner, you will need to return the completed form to the DEP Southeastern Office (Attn: BWP).
3b. 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.

3c. 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.

3d. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

4. Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:
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Building Department
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

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Brockton Fire Department
580 West Street
Brockton, MA 02301
508-588-0585

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Brockton Building Department
Brockton City Hall, Third Floor
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Broton Conservation Commission
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7167
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City Clerk’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

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City Assessor’s Office
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Brockton, MA 02301
508-580-7194

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

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JFK Federal Building
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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 Hawkers and Peddlers licenses from the Massachusetts Division of Standards and the Brockton City Council

LOCATION

3. Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
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Business Assistance Center  
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Brockton, MA 02301  
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**LOCATION**

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There are no specific licenses for florists vending cut flowers and annuals, but other licenses or certificates may apply.

3a. 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

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.state.ma.us/dfa

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

3b. 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 Brockton.

3c. 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
D E T A I L E D  S T E P S

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

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.

3d. If hawking or peddling your flowers, obtain a Hawker and Peddler License from the City Clerk:

Brockton City Clerk
Brockton City Hall, First Floor
45 School Street
Brockton, MA 02301

508-580-7114

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

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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<tr>
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</tr>
<tr>
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<td>4</td>
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<tr>
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INSURANCE

9. Do a risk assessment and inventory of your business’s facility and property
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For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

Metro South Chamber of Commerce
Business Assistance Center
60 School Street
Brockton, MA 02301
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.
144 Main Street
Brockton, MA 02301
508-586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

2 Draft a detailed floor plan, as you will need it throughout the licensing and permitting process. 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.
**LICENSING**

3. Register with the Massachusetts Board of Building Regulations and Standards (BBRS).
   
   3a. 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/bbms/hic.htm](http://www.state.ma.us/bbms/hic.htm)

   3b. Return your completed application and two certified checks or money orders for your registration fee and one-time Guaranty Fund contribution. Licensed constructions super-visors 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
   • Board of State Examiners of Plumbers & Gasfitters
   617-727-9952
   • Board of State Examiners of Electricians
   617-727-9931

   [http://www.state.ma.us/reg/boards/pl](http://www.state.ma.us/reg/boards/pl)

   [http://www.state.ma.us/reg/boards/el](http://www.state.ma.us/reg/boards/el)
**ZONING AND PERMITTING**

4. Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

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<td>508-580-7150</td>
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4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

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4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

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**Brockton Conservation Commission**
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7167

**BUSINESS CERTIFICATE**

5 Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to the City Clerk with the $20 application fee.

**City Clerk’s Office**
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

**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 Assessor’s Office 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.

**City Assessor’s Office**
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.
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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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Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850

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CHECKLIST

BUSINESS PLAN

1. Draft a business plan

LOCATION

2. Choose a location and draft a detailed floor plan

LICENSING

3. Obtain Dumpster Permit, if necessary

ZONING AND PERMITTING

4. Contact the Building Department, and:
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   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

BUSINESS CERTIFICATE

5. Get a Business Certificate from the Brockton City Clerk

TAXES

6. Visit the City of Brockton Assessors Office
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**Metro South Chamber of Commerce**
**Business Assistance Center**
**60 School Street**
**Brockton, MA 02301**
**(508) 586-0500**


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**21st Century Corp.**
**144 Main Street**
**Brockton, MA 02301**
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2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
LICENSING

3 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

2b. Also, all Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

Board of Health  
Brockton City Hall, Basement  
45 School Street  
Brockton, MA 02301  
508-580-7175

ZONING AND PERMITTING

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Brookton Conservation Commission
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7167
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**City Clerk’s Office**  
*Brockton City Hall, Basement*  
*45 School Street*  
*Brockton, MA 02301*  
*508-580-7114*

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*508-580-7194*

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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
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INSURANCE

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   - Obtain a Certificate of Occupancy
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144 Main Street
Brockton, MA 02301
(508) 586-0021

www.brockton21.com

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
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**LICENSING**

3 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](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](http://www.alcom.org/membership/program.html)

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Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7167

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Brockton City Hall, Basement
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Brockton, MA 02301
508-580-7114

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- Contact the Massachusetts Department of Environmental Protection  
- Obtain additional licenses if applicable |
| **ZONING AND PERMITTING** |  |
| 4 | Contact the Building Department, and:  
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| **BUSINESS CERTIFICATE** |  |
| 5 | Get a Business Certificate from the Brockton City Clerk |
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For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

Metro South Chamber of Commerce  
Business Assistance Center  
60 School Street  
Brockton, MA 02301  
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.  
144 Main Street  
Brockton, MA 02301  
(508) 586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

LOCATION

2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
3 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 Brockton’s Sewer System.

3a. 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  
MassDEP Southeast Region  
20 Riverside Drive  
Lakeville, MA 02347  
508-946-2700  

dep.seroinfo@state.ma.us

3b. 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

3e. If you have jukeboxes or videogame machines to entertain waiting customers, you must get an Automatic Amusement Devices License from the License Commission. Arrange inspections with the Building Department (508-580-7150), Fire Department (508-583-2933) and Board of Health (508-580-7175). You must advertise your License Commission hearing in a local daily newspaper. Contact the License Commission for the application and more information:

City of Brockton License Commission  
Brockton City Hall Annex  
50 Maple Avenue  
Brockton, MA 02301  
508-580-7805
3f. 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

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3g. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

ZONING AND PERMITTING

4. Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

Brockton Building Department/Zoning Board of Appeals
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:
4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation.

4c. When placing new signs or simply replacing existing ones, a sign permit is required. Contact the Building Department to receive an application.

4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermitted streams (streams that only flow part of the year), and low-lying flood plains. If you think your land may qualify as a wetland, contact the Conservation Commission to make sure you do not break state law.
BUSINESS CERTIFICATE

5 Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to the City Clerk with the $20 application fee.

City Clerk’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

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 Assessor’s Office 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.

City Assessor’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

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


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
- **3** 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

### Zoning and Permitting
- **4** Contact the Building Department, and:
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  - Obtain a Certificate of Occupancy
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### Business Certificate
- **5** Get a Business Certificate from the Brockton City Clerk

### Taxes
- **6** Visit the City of Brockton Assessors Office
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I N S U R A N C E

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Brockton, MA 02301
508-586-0500

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Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.
144 Main Street
Brockton, MA 02301
(508) 586-0021

www.brockton21.com

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 license. Contact the City Clerk:

City Clerk’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”
2. Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.

3. Obtain all applicable licenses and permits.
   3a. 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. Upon receiving your federal tax ID number (see Step 8), you may register your livery vehicles with the Registry of Motor Vehicles:
      • You must acquire livery plates for each vehicle that you intend to use to carry passengers.
      • You will pay a minimum of $80 dollars for each vehicle. If a vehicle has seven or fewer passenger seats, the additional fee per seat is $6. If the vehicle has more that seven seats, it will cost you $8 per seat in addition to the $80 minimum fee.

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.

3b. 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

After you have submitted your application, you will be contacted by the DTE to discuss additional requirements for charter services.
3c. 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

3e. 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.fmsa.dot.gov/index.htm

3f. 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.

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
**D I E T A I L E D  S T E P S**

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.

**ZONING AND PERMITTING**

If operating out of an office, check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

**Brockton Building Department/Zoning Board of Appeals**

Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301

508-580-7150

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508-580-7150

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580 West Street
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  45 School Street
  
  Brockton, MA 02301

  508-580-7194

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

  617-316-2850

**http://www.irs.gov**
D E T A I L E D  S T E P S

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C H E C K L I S T

INSURANCE

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Business Assistance Center
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Brockton, MA 02301
508-586-0500

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21st Century Corp.
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LOCATION

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There are no unique licensing requirements for starting a retail store in Brockton. 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.dor.state.ma.us/cigarette/cigarette.htm](http://www.dor.state.ma.us/cigarette/cigarette.htm)
- Pawned goods: Talk to the City Clerk about the need for a Pawn Brokers’ License
- Junk: Talk to the City Clerk about a Junk Dealer’s License:

  **City Clerk**  
  Brockton City Hall, First Floor  
  45 School Street  
  Brockton, MA 02301  
  508-580-7114

- Alcohol: If you want to sell alcohol, you must obtain a retail liquor license through the License Commission:

  **City of Brockton License Commission**  
  Brockton City Hall Annex  
  50 Maple Avenue  
  Brockton, MA 02301

3a. Remember, all Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

  **Board of Health**  
  Brockton City Hall, Basement  
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  - 580 West Street
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508-580-7167

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**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 Assessor’s Office 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.

**City Assessor’s Office**
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.
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


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 certification

3. Obtain all necessary licenses and certifications
   - Become or hire a certified Food Safety Manager and get a ServSafe License.
   - If you intend to sell tobacco, lottery tickets, fresh fish, alcohol, or windshield wiper fluid, get the appropriate permits.
   - Get any additional necessary permits or licenses

ZONING AND PERMITTING

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

BUSINESS CERTIFICATE

5. Get a Business Certificate from the Brockton City Clerk

TAXES

6. Visit the City of Brockton Assessors Office
   - File appropriate forms then begin bill payments in person or by mail

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

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

For additional information about crafting a business plan and entering the Brockton market, consult the Metro South Chamber of Commerce Business Assistance Center:

Metro South Chamber of Commerce
Business Assistance Center
60 School Street
Brockton, MA 02301
508-586-0500

www.metrosouthchamber.com/BAC/index.html

Another good resource is the Brockton 21st Century Economic Development Corporation:

21st Century Corp.
144 Main Street
Brockton, MA 02301
(508) 586-0021

www.brockton21.com

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

LOCATION

2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
3 Obtain all necessary licenses and certifications.

3a. Become or hire a certified Food Safety Manager and get a ServSafe License. Contact the Brockton Board of Health to find out about available training sessions.

3b. If planning on serving milk, get a Milk Permit application, also from the Board of Health.

3c. If you are also selling prepared food, you may need to apply for special variance from the Zoning Board of Appeals. To contact the Board:

**Board of Health**  
Brockton City Hall, Basement  
45 School Street  
Brockton, MA 02301  
508-580-7175

3d. Additionally, 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.dor.state.ma.us/cigarette/cigarette.htm](http://www.dor.state.ma.us/cigarette/cigarette.htm)
- Lottery: Massachusetts Lottery Commission at 800-462-0234 × 739 or [http://www.masslottery.com/ForAgents.htm](http://www.masslottery.com/ForAgents.htm)
- 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
You can also request an application online at:

http://www.fns.usda.gov/fsp/retailers/application

3e. If you want to sell alcohol, you must obtain a Liquor License through the License Commission:

City of Brockton License Commission
Brockton City Hall Annex
50 Maple Avenue
Brockton, MA 02301
508-580-7805

3f. If selling windshield wiper fluid or antifreeze, a Wood Alcohol Permit is required. To apply for one, contact the Board of Health:

Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

3g. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.

Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

**ZONING AND PERMITTING**

4. Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

Brockton Building Department/Zoning Board of Appeals
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150
4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

**Building Department**  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
508-580-7150

The Fire Department has its own location:

**Brockton Fire Department**  
580 West Street  
Brockton, MA 02301  
508-588-0585

4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commission, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

**Brockton Building Department**  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
508-580-7150

4c. When placing new signs or simply replacing existing ones, a sign permit is required. Contact the Building Department to receive an application.

4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermittently flowing streams (streams that only flow part of the year), and low-lying flood plains. If you think your land may qualify as a wetland, contact the Conservation Commission to make sure you do not break state law.

**Brockton Conservation Commission**  
Brockton City Hall, Third Floor  
45 School Street  
Brockton, MA 02301  
508-580-7167
**DETAILED STEPS**

**BUSINESS CERTIFICATE**

5 Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to the City Clerk with the $20 application fee.

| City Clerk’s Office  
| Brockton City Hall, Basement  
| 45 School Street  
| Brockton, MA 02301  
| 508-580-7114 |

**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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| Brockton, MA 02301  
| 508-580-7194 |

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

[http://www.dor.state.ma.us](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 you that 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.
Boston, MA 02203
617-316-2850


INSURANCE

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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.
### 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 the applicable licenses
   - Get Food Safety Permits from the Brockton Board of Health. Also, get information about obtaining a ServSafe License.
   - Get a Common Victualer License from the City of Brockton License Commission.
   - If serving alcohol, get a Liquor License from the License Commission.
   - Get any additional necessary permits or licenses.

### Zoning and Permitting

4. Contact the Building Department, and:
   - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
   - Obtain a Certificate of Occupancy
   - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

### Business Certificate

5. Get a Business Certificate from the Brockton City Clerk

### Taxes

6. Visit the City of Brockton Assessors Office
   - File appropriate forms then begin bill payments in person or by mail
7. Contact the Massachusetts Department of Revenue
   - File Massachusetts state tax forms for your business
   - Get a Sales Tax Registration Number and Certificate, if applicable

8. Call the Internal Revenue Office in Stoneham, MA, to schedule an appointment
   - File federal tax forms for your business
   - Get a federal tax identification number
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?

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Business Assistance Center
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Brockton, MA 02301
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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix Three, “Becoming An Employer.”

2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
LICENSING AND FOOD SAFETY CERTIFICATION

3 Obtain the necessary permits and certification.

3a. Become or hire a certified Food Safety Manager and get a ServSafe License. Contact the Brockton Board of Health to find out about available training sessions.

3b. If planning on serving milk, get a Milk Permit application, also from the Board of Health.

3c. You must get a Food Service Permit for the location where you are making the food (it cannot be your house or apartment). Fill out an application from the Board of Health:

Brockton Board of Health
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

3d. Additionally, you must get a Common Victualer License. Contact the Zoning Board to get approval for your location and get proof from the Assessor’s office that you have paid your taxes. Then fill in a Common Victualer application, and submit it, along with a detailed floor plan to the License Commission.

City of Brockton License Commission
Brockton City Hall Annex
50 Maple Avenue
Brockton, MA 02301
508-580-7805

3e. If you want to sell alcohol, you must obtain a Liquor License through the License Commission:

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Brockton, MA 02301
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3f. All Brockton businesses are held responsible for disposing their own trash. You either must use another business’ dumpster or acquire your own. If you choose to have your own, contact the Board of Health to apply for a Dumpster Permit and learn of the dumpster regulations. The offices are located in the basement of City Hall.
4 Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:

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Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

Building Department
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

The Fire Department has its own location:

Brockton Fire Department
580 West Street
Brockton, MA 02301
508-588-0585

4b. Building permits are required for nearly any construction, ranging from a complete new building to putting on vinyl siding or adding a porch. (The Building Department suggests, “If you’re picking up a hammer, give us a call.”) If a permit is needed, contact the Building Department. Depending on the project, you may need the signatures of the Highway Department, Water Department, Sewer Department, Fire Department, Traffic Commis-
sion, Conservation Commission, and Department of Public Works. Your property may need a certified site plan, as well. Ask the Building Department to see what is required in your situation:

Brockton Building Department
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7150

4c. When placing new signs or simply replacing existing ones, a sign permit is required. Contact the Building Department to receive an application.

4d. Wetlands not only include land close to rivers and ponds, but also marshes, intermittent streams (streams that only flow part of the year), and low-lying flood plains. If you think your land may qualify as a wetland, contact the Conservation Commission to make sure you do not break state law.

Brockton Conservation Commission
Brockton City Hall, Third Floor
45 School Street
Brockton, MA 02301
508-580-7167

BUSINESS CERTIFICATE

Prior to opening, you must acquire a Business Certificate. Complete an application and submit it to the City Clerk with the $20 application fee.

City Clerk’s Office
Brockton City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7114

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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City Assessor’s Office
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Brockton, MA 02301
508-580-7194

The commercial tax rate in the City of Brockton is currently $18.89 per $1000 assessed.

7 If you intend to operate a business in the City of Brockton, 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. If you plan to sell tangible goods, you must file a Form TA-1 to pay Massachusetts state sales tax.

Massachusetts Department of Revenue
Hurley Building
19 Staniford Street
Boston, MA 02114
617-887-MDOR(6367)

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

7a. Call the Massachusetts DOR at 617-887-MDOR(6367) or toll-free in Massachusetts at 1-800-392-6089 to request that the forms be mailed. The Mass DOR website includes an Online Forms Index. You can download the forms and browse the instructions for filing them.

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

7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file Form TA-1, you will receive a Massachusetts Sales Tax Registration Number.

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.
If you intend to operate a business in the City of Brockton, you must file all necessary tax forms with the Internal Revenue Service (IRS). Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

Internal Revenue Service
1 Montvale Avenue
Stoneham, MA 02176
781-835-4350*
*This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.

## Checklist

### Business Plan
- **1.** Draft a business plan

### Location
- **2.** Choose a location and draft a detailed floor plan

### Licensing
- **3.** Become a Licensed Master Technician for Television and Radio Repair
- **4.** Contact the Building Department, and:
  - Check if your property is properly zoned. If it is not, apply for a variance from the Zoning Board of Appeals
  - Obtain a Certificate of Occupancy
  - If doing any construction or renovations, check if a Building Permit is required. If so, acquire one.

### Business Certificate
- **5.** Get a Business Certificate from the Brockton City Clerk

### Taxes
- **6.** Visit the City of Brockton Assessors Office
  - File appropriate forms then begin bill payments in person or by mail
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### Insurance
- **9.** Do a risk assessment and inventory of your business’s facility and property
BUSINESS PLAN

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LOCATION

2 Draft a detailed floor plan, as you will need it throughout the permitting and licensing process. 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.
Become a Licensed Master Technician for Television and Radio with the Board of Television and Radio Repair.

3

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/index.htm

3b. 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/forms/tvappl.pdf

Check with the Building Department to see if your property is properly zoned. If it is not, you may need to apply for a variance from the Zoning Board of Appeals. The Zoning Board of Appeals and Building Department share an office:
4a. Get an application for a Certificate of Occupancy from the Building Department. Complete the application and get it signed by the City’s Wiring Department, Plumbing Department, Fire Department and the Building Department. Submit the completed form and a $50 payment to the Building Department. The Wiring, Plumbing and Building Departments are located on the third floor of City Hall:

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Brockton, MA 02301
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Brockton, MA 02301
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Data Integration Bureau
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http://www.dor.state.ma.us

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INSURANCE

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APPENDIX 1. IMPORTANT RESOURCES FOR BROCKTON ENTREPRENEURS

City of Brockton Government Offices

Assessor’s Office
City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7194

Board of Health
City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7175

Building Department
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7150

City Clerk’s Office
City Hall, 1st Floor
45 School Street
Brockton, MA 02301
508-580-7114

Conservation Commission
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7167

Department of Public Works
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
General: 508-580-7135
Engineering: 508-580-7139
Sewer: 508-580-7137
Water: 508-580-7143

License Commission
City Hall Annex
50 Maple Avenue
Brockton, MA 02301
508-580-7805

Planning Department
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7113

Plumbing Department
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7145

Tax Office
City Hall, Basement
45 School Street
Brockton, MA 02301
508-580-7130

Water Commission
36 Main Street
Brockton, MA 02301
508-941-0265

Wiring Department
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7147

Zoning Board of Appeals
City Hall, 3rd Floor
45 School Street
Brockton, MA 02301
508-580-7150

A Short List of Business Assistance and Lending Resources

Bay Colony Development Corporation
This SBA-approved lender provides subsidized loans for commercial real estate development and equipment purchasing.
Bay Colony Development Corporation
Reservoir Place, Suite 222
1601 Trapelo Road
Waltham MA 02451
781-891-3594
888-355-6663
http://www.baycolony.org/

Massachusetts Business Development Company
This “Preferred” SBA lender offers gap financing and a number of other loan options for your small business.
Main 500 Edgewater Drive,
Suite 555
Wakefield, MA 01880
781-928-1100
http://www.mass-business.com/

Massachusetts Certified Development Corporation
This SBA lender offers a number of loan resources to small businesses across the state.
50 Milk Street
Boston MA 02109
617-350-8877

Mass Business Resource Team
This government office offers Massachusetts businesses a cornucopia of information on a variety of topics, including business assistance loans, counseling services, hiring and training grants, best practices, tax incentives, and startup funding.
www.state.ma.us/mobd/
Metro South Chamber of Commerce Business Assistance Center
This local center offers a library of informational videos and books, an array of business-related software, a number of training workshops and high-caliber individual business counseling.  
60 School Street  
Brockton, MA 02301  
508-586-0500  
www.metrossouthchamber.com/BAC/index.html

Southeastern Economic Development Corporation (SEED Corp)
SEED offers a number of loan programs, along with small business technical assistance programs, to Massachusetts’ small businesses.  
SEED Corporation  
80 Dean Street  
Taunton, MA 02780  
508-822-1020  
www.seedcorp.com

Service Core of Retired Executives (SCORE)
SCORE is a great resource that has provided more than 7.3 million small businesses with quality, one-on-one advice from retired business executives. You may seek advice on-line (www.score.org) or at SCORE’s Brockton office:  
60 School Street  
Brockton, MA 02301  
(508) 587-2673

Federal Government

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
• State Headquarters  
15 New Sudbury Street  
Brockton, MA 02303  
617-536-1040  
• Field Office  
166 Main St.  
Brockton, MA 02401  
508-586-4671  

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=ahome&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/nero

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/ODB/default.asp

Massachusetts Office of Child Care Services  
* State Headquarters  
51 Sleeper Street, 4th Floor,  
Boston, MA 02210  
617-988-6600  
* Taunton Regional Office  
21 Spring Street, Suite 2  
Taunton, MA 02780  
508-828-5025  
http://www.qualitychildcare.org

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

**State/National Trade Associations**

**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  
  2nd Regional Branch Office:  
  350 New State Highway, Suite 3  
  Raynham, MA 02767-1434  
  508-823-6000  

**Associated Grocers of New England**  
11 Cooperative Way  
PO Box 6000  
Pembroke, NH 03275  
603-223-6710  
http://www.agne.com

**Associated Landscape Contractors of Massachusetts**  
8D Pleasant Street  
South Natick, MA 01760  
508-653-3373  
http://www.alcom.org

**Better Business Bureau**  
235 West Central Street, Suite 1  
Natick, MA 01760  
508-652-4800  
http://www.bosbbb.org

**Boys and Girls Clubs of Boston**  
50 Congress Street, Suite 730  
Boston, MA 02109  
617-994-4700

**Commonwealth Corporation**  
(Statewide Workforce Development)  
The Schrafft Center  
529 Main Street, Suite 110  
Charlestown, MA 02129  
617-727-8158  
http://www.commcorp.org

**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 Restaurant Association  
333 Turnpike Road  
Southborough, MA 01772  
508-303-9905  
1-800-852-3042  
http://www.marestaurantassoc.org

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

- Southeastern Mass Regional SBDC  
200 Focasset Street  
Fall River, MA 02721  
508-673-9783  
http://www.msbdc.org/semass/

- Massachusetts Small Business Development Center 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  
http://www.msada.org

Massachusetts Technology Collaborative  
75 North Drive  
Westborough, MA 01581  
508-870-0312  
http://www.mtpc.org

National Association of Convenience Stores  
1600 Duke Street  
Alexandria, VA 22314  
800-966-6227  
http://www.nacsonline.com

National Cosmetology Association  
401 N. Michigan Avenue  
Chicago, IL 60611  
312-527-6765  
www.ncacares.org

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

National Institute for Automotive Service Excellence  
101 Blue Seal Drive, S.E., Suite 101  
Leesburg, VA 20175  
1-877-ASE-TECH (273-8324)  
703-669-6600  
http://www.ase.com

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  
PO Box 842  
Durham, NH 03824  
866-736-6352  
http://www.nelivery.org

Retailers Association of Massachusetts  
18 Tremont Street, Suite 1040  
Boston, MA 02108  
http://www.retailersma.org  
877-RAM-6580 (726-6580)

Smaller Business Association of New England  
1601 Trapelo Road, Suite 212  
Waltham, MA 02451  
781-890-9070  
http://www.sban.org
APPENDIX 2. BECOMING AN EMPLOYER: A GUIDE FOR NAVIGATING BOTH FEDERAL AND STATE REGULATIONS AND TAX REQUIREMENTS

The Pioneer Institute’s Center for Urban Entrepreneurship proudly offers this brief supplement to previous Navigating guides. While prior guides assisted forming small enterprises, this facilitates developing those ventures into employers. The checklist explains the state and federal tax requirements and regulations surrounding hiring and employing. We hope you find it most useful and wish you luck in your ventures.

Preparation

Before hiring:

1. **Get a Federal Employer Identification Number.**

2. **Register to pay the state unemployment tax.** Submit an Employer Status Report, form 1110, to the Massachusetts Division of Unemployment Assistance. Do it online using the state’s Webfile system at [https://wfb.dor.state.ma.us/webfile/](https://wfb.dor.state.ma.us/webfile/).
   
   **Tip:** While there are paper alternatives, we strongly suggest that you register online with the state’s Webfile system ([https://wfb.dor.state.ma.us/webfile/](https://wfb.dor.state.ma.us/webfile/)). You can report wages, file returns, and pay taxes all in one location, and create an online history, as well.

3. **Get workers’ compensation insurance.**
   Massachusetts state law requires it. The state offers the Massachusetts Guide to Workers’ Compensation at [http://www.mass.gov/dia/DESKSCAN/erguide.pdf](http://www.mass.gov/dia/DESKSCAN/erguide.pdf). For more information, contact your insurance provider or the state’s Insurance Rating Bureau: (617) 439-9030.

4. **Learn about minimum wage law and poster requirements.**
   The Massachusetts Department of Labor offers plenty of information online: [http://www.mass.gov/dol/](http://www.mass.gov/dol/).

5. **Understand the Family and Medical Leave Act compliance and overtime requirements.**
   Do so through the U.S. Labor Department’s website: [http://www.dol.gov/](http://www.dol.gov/).
   
   **Tip:** You may also want to register with the Electronic Federal Tax Payment System. Although it is not required, registering allows you to pay all of your federal taxes online. Go to [http://www.eftps.gov/](http://www.eftps.gov/) for more information.
Hiring

With every new hire:

1. Check for a Social Security Card.
   If lacking one, the employee must submit an application, form SS-5, to the Social Security Administration. Find out more: http://www.ssa.gov.

2. Submit a W-4 form for each new employee.
   This form determines how much of his or her wages should be withheld. Submit this form to the Internal Revenue Service. You may do so online: http://www.irs.gov.

3. Complete a federal Employee Eligibility Verification Form.
   Do not submit this form to the government. You may dispose of this form a year after the employee’s departure or three years after the hire, whichever is longer. Find the form, an I-9, at the U.S. Citizenship and Immigration Services website: http://www.uscis.gov.

4. Report each new hire.
   Report each new hire within fourteen days of his or her first day. Either do so online (http://www.cse.state.ma.us/programs/newhire/nh_system.htm) or by mail. For the latter, find the form online: http://www.cse.state.ma.us/.

   Tip: The Department of Workforce Development offers numerous hiring incentives and training grants. Find out more online: http://www.mass.gov/dwd.

Ongoing Requirements

While an employer:

1. Withhold state income tax.
   Have employees fill out a Massachusetts Employees Withholding Exemption Certificate, Form M-4, and use it, along with Circular M, to determine how much you should withhold from each employee’s paycheck. Find both the form and circular online: http://www.dor.state.ma.us/forms/wage_rpt/wage_rpt.htm.

2. Withhold federal income, Medicare and social security taxes.
   Use employees’ W-4 forms, the IRS’s Employer’s Tax Guide, and the IRS’s “withholding calculator.” Find the latter two online: http://www.irs.gov.


3. Quarterly, report paid wages to the state.
   Separate from withholding reports, you must complete and submit a Report of Wages Paid, form WR-1, to the Department of Revenue each quarter. Find the WR-1 online: http://dor.state.ma.us/.

   Unlike the taxes in the previous step, this tax is not withheld from employee paychecks. Employers pay it. Annually, report and pay this tax by submitting the Employer’s Federal Unemployment Tax return, form 941. Again, find it at http://www.irs.gov.
5. **Pay the state unemployment tax.**
   Each quarter, pay the tax online using the WebFile system (https://wfb.dor.state.ma.us/webfile/) or via mail by submitting the Quarterly Contribution Report, Form 1.

6. **Pay the Workforce Training Fund contribution.**
   Each quarter, fill out Form 1, the Contribution Report, and submit it to the Department of Workforce Development. Find the form online: www.mass.gov/dwd.

7. **Distribute W-2 forms to employees at the end of each year.**
   Send copies of these wage-reporting forms to the Social Security Administration: http://www.ssa.gov.

   **Note:** If employees collect more than $20 per month in tips, these tips *must* be reported. Make sure employees complete form 4070: Employee’s Report of Tips to Employer, so that you can withhold employee income, social security, and employee Medicare tax on the employee’s tips. Find form 4070 at http://www.irs.gov.

**Additional Information:**

For more information on:

- State employment regulations and tax information, go to: http://www.mass.gov/pageID=mg2topic&L=3&L0=Home&L1=Business&L2=Workplace+%26+Employees&sid=massgov2.
- Federal tax information, go to: http://www.irs.gov/businesses/small/article/0,,id=98862,00.html.