



CHILD CARE



HOME DECORATOR



AUTO BODY SHOP



LANDSCAPING



CAR REPAIR



LAUNDROMAT



BARBER SHOP



LIVERY



BEAUTY SALON



RETAIL STORE



CAR DEALERSHIP



SEWING SHOP



CATERING



SHOE REPAIR



CLEANING SERVICE



SMALL GROCERY



FLORIST



RESTAURANT



HOME IMPROVEMENT



TV REPAIR

Navigating THROUGH Regulations & Licensing Requirements

A Guide for
LAWRENCE
Entrepreneurs in
20 Business Types

Ken Procaccanti
Research Associate

Alla Yakovlev
Project Coordinator

Michael Kane
Project Consultant

Center for Urban Entrepreneurship at
PIONEER INSTITUTE
Putting ideas into action

85 Devonshire Street, 8th Floor • Boston, MA 02109
617-723-2277 • <http://www.pioneerinstitute.org/cue>

ACKNOWLEDGEMENTS

Pioneer Institute thanks the following people and their colleagues for their contributions of time and expertise to this publication:

- Pedro Arce, Vice President/Community Development Manager, Banknorth Massachusetts
- Fred Carberry, Economic Development Coordinator, Office of Planning and Development, City of Lawrence
- Kathryn Ciffolillo, editor
- Anne Collins, Director, Massachusetts Division of Professional Licensure
- Juan Hidalgo, Assistant Director, Center for Entrepreneurship and Business Development
- Angelina Jimenez, owner, Bali Cafe
- Lee Kulas, Executive Director, Center for Entrepreneurship and Business Development
- Dr. Stephen Nemmers, Deputy Director for Policy & Planning, Massachusetts Division of Professional Licensure
- Arleen O'Donnell, Deputy Commissioner for Policy and Planning, Massachusetts Department of Environmental Protection
- Bill Vernon, Massachusetts State Director, National Federation of Independent Business
- Philip Weinberg, Associate Commissioner, Massachusetts Department of Environmental Protection

INTRODUCTION

“This is an in-depth, excellent and much needed compilation of all the forms, licenses and permits required to open and operate twenty selected businesses in the city of Lawrence, Massachusetts. This booklet is an invaluable, timesaving guide for the aspiring entrepreneur planning to start a new business, as well as a useful update for existing business owners to ensure compliance with city codes and regulations. Another example of excellence by the Pioneer Institute!”

—Lee Kulas, Director
Lawrence Center for Urban Entrepreneurship
and Business Development

Navigating through Regulations and Licensing Requirements: A Guide for Lawrence Entrepreneurs in 20 Business Types is designed to provide a quick grasp of the requirements for starting a business in the city of Lawrence. Pioneer Institute has researched city, state and federal regulations and produced the findings in this how-to, step-by-step guide.

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

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

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

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

- *Appendix 1* summarizes in tabular form the city, state, and federal agencies in which a entrepreneur must interact to start a business in Lawrence.
- *Appendix 2* lists organizations that offer business assistance, accounting, financial, technical and other services to entrepreneurs.

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

Please send your comments and suggestions to:

Alla Yakovlev
ayakovlev@pioneerinstitute.org

Disclaimer

The information contained in this guide is limited to the procedures and requirements for entrepreneurs who are starting sole proprietorships without any employees. This guide cannot reflect changes in federal, state, or municipal laws, rules, regulations, or filing fees that occur following its publication.

Cities and towns outside Lawrence may have similar regulations. However, this guide only addresses those regulations in effect in Lawrence and should not be used as a guide to starting small businesses anywhere else.



CHECKLIST

BUSINESS PLAN

- 1** Draft a business plan. Decide on the number and the age range of the children you wish to care for to determine whether you will be required to hire an assistant.

LICENSING

- 2** Become a licensed child care provider
 - Complete the **Massachusetts Office of Child Care Services (OCCS)** New Provider Orientation Program
 - Obtain the Massachusetts Child Care Provider's License application from OCCS
 - Before submitting the application, fulfill medical and information requirements as detailed below
 - Submit the application along with a signed check or money order in the amount of the licensing fee to OCCS as specified in the application packet

LOCATION

- 3** Draft a detailed floor plan, ensuring that your facility conforms to OCCS guidelines
 - Have the facility inspected by OCCS to ensure it meets state standards

ZONING AND PERMITTING

- 4** Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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



CHECKLIST

TAXES

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





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. Decide how many children you wish to care for, and to what age groups these children will belong. If the number exceeds six, the state requires that you employ an assistant who is licensed by the **Massachusetts Office of Child Care Services (OCCS)** (see step 2). This guide contains instructions for sole proprietors only. Hiring other individuals requires that you take further steps and complicates your tax filing. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

- 2 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>

The Beverly Regional Office covers the City of Lawrence. Call to learn about becoming a licensed child care provider.



*Massachusetts Office of Child Care Services
Beverly Regional Office-Region 3
66 Cherry Hill Drive, Suite 100
Beverly, MA 10915*



978-524-0012

- 2a. Complete the OCCS Orientation Program. This can be done at any Child Care Resource Agency location. Call 617-626-2000 or check the website for locations.



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

- 2b. Call to request a copy of the Massachusetts Child Care Provider's License application from OCCS. You can download the forms at the OCCS Online Forms Library:



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



DETAILED STEPS

You should call the OCCS Beverly Regional Office before filling out any forms. There are different types of family child care licenses for home providers. The type of license you need depends on the number of children you intend to care for.

- For caring for up to 6 children in your home, you need a Regular Family Child Care License.
- For caring for up to 6 children under 7 years of age and 2 children over 7 years of age in your home, you need a Family Child Care Plus License.
- For caring for up to 10 children in your home, you need a Large Family Child Care and an OCCS approved assistant.

Before you submit the application to open your facility, complete the following steps:

2c. Medical Requirements

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

2d. Information Requirements

- Submit a list of persons living in your household, detailing any physical, mental, or emotional problems that they may have that could affect your provision of day care. Every individual who regularly visits or is living in the house who is 17 years of age or older must fill out a background check form. They must submit a Criminal Offender Record Information (CORI) form to the state and undergo a background check. Certain criminal offenses may disqualify a home for a Family Child Care license. For further information on this, ask a representative from the Office for Childcare Services at 617-988-6600.
- 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 to your inspector a written activities plan in compliance with the requirements of the state law listed under Section 102 CMR 8.12

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

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



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

OCCS has several resource and referral agencies throughout Massachusetts, including an office in Lawrence. The **OCCS Child Care Resource and Referral Agencies (CCR&R)** are set up to serve parents, child care providers, employers and community groups. They offer information, referral, education, training, technical assistance, and resource development.

✉ *Child Care Circuit*
190 Hampshire Street
Lawrence, MA 01840
☎ 978-686-4288



DETAILED STEPS

LOCATION

3

Draft a detailed floor plan, ensuring that your property conforms to OCCS guidelines. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment.

- 3a. The following questions will need to be answered when filling out your application for a child care provider's license and should be considered as you prepare your floor plan.
- Do you own a swimming pool (not a wading pool)? How is this pool made inaccessible to and safe for children?
 - Do you have a porch that is more than three feet high?
 - Do you have smoke detectors on each floor of the establishment?
 - What type of heating equipment do you have? (The state will only permit baseboard and grate heating to remain unbaricaded in a day care facility.)
 - Do you keep firearms or ammunition in your home? How are such firearms and ammunition stored and kept inaccessible to children?
 - Do you have locks on all bathroom and closet doors? Are all of these locks easily opened?
 - Do you have well water? (The state will require that you submit your well water to purity and quality tests.)
 - Are all potentially hazardous materials (i.e., cleaning supplies, razors, etc.) stored and inaccessible to children? (The state will inspect the facility room by room to ensure this. Bathrooms and kitchens are emphasized.)
 - Is there a working flashlight on each floor of the home? (Required)
 - Is there peeling paint on the premises? Peeling paint must be addressed before one may operate a child care center. If there is lead paint, then it should be professionally removed before one starts caring for children on the premises. Any property constructed prior to 1978 must be checked for lead paint. The Office of Child Care Services Inspector will not approve your home or office to open for child care until any and all lead paint is professionally removed.
 - Do you have an evacuation plan in case of fire, gas leak, or other emergency? (Required to be on paper)
 - Are individual towels or paper towels and liquid soap available for each child? (Required)
 - Are all windows above the first floor securely screened and/or barricaded? (Required)
 - Are all unused electrical outlets covered? (Required)
 - Do you have child care gates? (Required if you are caring for children under the age of three)
 - Are you using your own yard for an outdoor play area? If so, what are the measurements? (Must have 75 square feet per child)
 - Is the yard fenced and, if so, how high is the fence? Is it on a busy street?
 - How many exits are in your home, and where are they located?
 - Do you have to pass through someone else's living space to get out?
- 3b. Your child care facility must have an operable telephone. Next to the telephone must be posted a list of emergency telephone numbers, including numbers for Fire, Police, Ambulance, Poison Control Center, nearest emergency health care facility, the names and numbers of two emergency contacts, and your name, address, and phone number.
- 3c. Before you are permitted to open for business, the 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 may open for business. Ask for copies of any paperwork generated by such inspections. If you receive certification, your license will be valid for up to three years.

**DETAILED STEPS****ZONING AND PERMITTING****4**

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

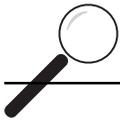
- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

 *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.



DETAILED STEPS

- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
 - Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5790

**DETAILED STEPS****7**

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089

<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.

8

If you intend to operate a business in the City of Lawrence, 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.

<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain all necessary permits
 - File for the appropriate permits from the **Massachusetts Department of Environmental Protection**
 - File for additional permitting required from the **Massachusetts Division of Standards** for sale of antifreeze, motor fuel and/or lubricating oil

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List

✓ **C H E C K L I S T**

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

CERTIFICATE OF REGISTRATION

- ❑ **9** Obtain additional licenses if auto body or glass work will be done





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide provides detailed instructions for those wishing to open a mechanical auto repair or auto body shop. The instructions are identical, except auto body or glass work requires further licensing from the **Massachusetts Division of Standards** (see Step 9). This guide also contains instructions for sole proprietors only. Hiring other individuals requires that you take further steps and complicates your tax filing. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

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



*Massachusetts Department of Environmental Protection
Northeast Regional Office
One Winter Street
Boston, MA 02108*



*617-292-5500
InfoLine: 1-800-462-0444*



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

- 2a. As a generator of hazardous waste, you need to register with the DEP. You should complete the Generator Registration form if you are a Very Small Quantity Generator of waste oil (less than 27 gallons or 220 pounds per month) or a Small Quantity Generator of waste oil (27 to 270 gallons or 220 to 2200 pounds per month). Call the DEP at 617-292-5500 to receive the form by mail or download the form from the DEP website.



<http://www.state.ma.us/dep/bwp/dhm/files/genreg.doc>

Return the completed form to the **DEP Northeast Regional Office** at the address above.

- 2b. If you will generate more than 27 gallons of hazardous waste and/or 270 gallons of waste oil per month, you will need to file a Notification of Hazardous Waste Activity Form. You will receive a federal identification number from the **United States Environmental Protection Agency**. This form is filed through the Massachusetts DEP. Call the DEP at 617-292-5500 to request an application or download the application at the DEP website.



<http://www.state.ma.us/dep/bwp/dhm/files/hwepaid.pdf>



DETAILED STEPS

Return the completed form to **Massachusetts DEP Hazardous Waste Program**. If you need assistance in completing these forms, call the Hazardous Waste Compliance Assistance line at 617-292-5898.

 *Massachusetts Department of Environmental Protection
Hazardous Waste Program
One Winter Street, 8th floor
Boston, MA 02108*

- 2c. Environmental regulations are very extensive. Visit the following website detailing hazardous waste regulations to learn more about the necessary steps for complying with the DEP.



<http://www.state.ma.us/dep/bwp/dhm/dhmpubs.htm#regs>

You should call the DEP at 617-292-5500 or 1-800-462-0444 to ensure you are in full compliance with the law.

Additional licenses are required through the **Massachusetts Division of Standards** if you plan to sell antifreeze, motor fuel and/or lubricating oil.

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



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

- 2d. Applications for these permits can be downloaded at the Division of Standards website.



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

You may also call the Division of Standards at 617-727-3480. You will be instructed to leave a message with your name, address and the application you are requesting to be mailed.

LOCATION

3

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



DETAILED STEPS

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

 *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950



DETAILED STEPS

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

 *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

**DETAILED STEPS****7**

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



<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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



DETAILED STEPS

CERTIFICATE OF REGISTRATION

Note: This step is only necessary if you intend to do auto body or glass work

9

You must fill out an Application for Registered Motor Vehicle Repair Shop from the **Massachusetts Division of Standards**.

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

- 9a. 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 \$300 payable by business check or money order
 - a surety bond, or letter of credit, in the amount of \$10,000
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become (or hire) a registered master barber

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet

If building or renovating,

 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List

✓ CHECKLIST

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

CERTIFICATE OF REGISTRATION

- ❑ 9 Obtain a Certificate of Registration from the **Board of Registration of Barbers, Massachusetts Division of Professional Licensure**
 - ❑ Submit your floor plan and plan for an inspection of your shop
 - ❑ Provide your business certificate from the Lawrence City Clerk’s office
 - ❑ Pay the appropriate fee





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. In order to own a barber shop, you must either be a licensed master barber and serve as a manager, or have a manager who is a full-time employee and a licensed barber. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Every barber shop must be under the supervision of a licensed master barber during hours of operation. Apprentices may not work on customers without a licensed master barber present and in charge.

- 2a. To become a master barber, you must already be a licensed apprentice. Apprentice licenses are acquired through the barber school you are attending. Once you are a licensed apprentice, you can call the **Board of Registration of Barbers, Massachusetts Division of Professional Licensure** at 617-727-7367 to speak to someone about an application. You will likely be asked to visit the Board of Barbers office to present your apprentice license and obtain an application to become a master barber.



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



617-727-7367

- 2b. You will then be advised to call Promissor at 1-800-274-2021 to set up an appointment to take a computer-based test. For further information, contact the Board of Registration of Barbers or visit the website.



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

LOCATION

3

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 has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment.

- The floor plan must show where the sink or sinks is/are in the work area, where the bathroom is and display that it has a sink where the toilet is located.
- You must also show where the barber pole or barber pole decal is located. It must be in a window, on a door, or in a location clearly visible to the public.



DETAILED STEPS

- Your name, home address, shop location address, and day and night telephone numbers must also all be included on the face of the floor plan.
- The license number and name of the master barber who is in charge must also be on the face of the floor plan.

ZONING AND PERMITTING

4

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

Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770



DETAILED STEPS

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

**DETAILED STEPS****TAXES****6**

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

7

If you intend to operate a business in the City of Lawrence, 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)
 1-800-392-6089

<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.



DETAILED STEPS

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>

CERTIFICATE OF REGISTRATION

9

To apply for a Certificate of Registration from the **Board of Registration of Barbers, Massachusetts Division of Professional Licensure** for your shop, submit your floor plan to the Board of Registration of Barbers.

- 9a. After the floor plan has been reviewed, you will be contacted by the barber investigator. If the floor plan is approved, the investigator will make an appointment to inspect the facility.
- If any renovations have been made, you will need to have the plumbing and electrical forms signed by a Lawrence inspector.
 - You will also be asked to provide your business certificate from the Lawrence City Clerk's office.
 - The investigator will request the fee.

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

- The shop must have hot and cold running water.
 - If hot and cold water are available from a public supply, then that must be your source. Where no public water supply is available, water must be supplied from a "suitably located pressure or gravity tank."
 - You must have a sink or sinks that is/are capable of disposing of all wastewater.
 - You must have an accessible bathroom, with toilet and adequate sink for hand washing.
- 9b. If the inspector finds the facility up to code, then he/she will allow the shop to open and the registration board shall issue a Certificate of Registration for your barber shop. All Certificates of Registration for barber shops shall be renewed biennially. Be sure that you have filed all the necessary forms before opening your business.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become (or hire) a licensed cosmetologist

LOCATION

- 3 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.

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List

✓ CHECKLIST

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

OPERATING LICENSE

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



DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. In order to operate a beauty salon, you must either be a licensed cosmetologist and serve as a manager, or have a manager who is a full-time employee and a licensed cosmetologist. This guide contains instructions for sole proprietorships only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

- 2 In order to become a licensed cosmetologist, you must complete several levels of instruction and certification. The full listing of cosmetology licenses is provided by the **Board of Registration of Cosmetologists, Massachusetts Division of Professional Licensure**.



*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>

LOCATION

- 3 Select a location for your shop and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan.
- 3a. If this property is attached to your home, the shop and home must comply with the regulations of the **Board of Registration of Cosmetologists, Massachusetts Division of Professional Licensure**.
- In order to operate a salon from one's home, one 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 of the home.
 - Home operation also requires licensure from the Division of Professional Licensure (see Step 9).

**DETAILED STEPS**

- 3b. Submit the floor plan to the Board of Registration of Cosmetologists for review and approval. Include the following information:
- The owner's name and two telephone numbers where he/she may be reached
 - A copy of the manager's current cosmetology license
 - A note indicating whether the owner has purchased an existing licensed salon or is making/has made physical changes to the property in order to create a salon

ZONING AND PERMITTING**4**

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

**DETAILED STEPS**

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
- Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE**5**

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

**DETAILED STEPS****TAXES****6**

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

7

If you intend to operate a business in the City of Lawrence, 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)
 1-800-392-6089

<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.



DETAILED STEPS

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>

OPERATING LICENSE

9

In order to operate a beauty salon in Massachusetts, you must submit an Application for a New Salon.

- 9a. Obtain the Salon Applicants form from the **Board of Registration of Cosmetologists, Massachusetts Division of Professional Licensure** website.



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

To request a copy be mailed to you, call the **Massachusetts Office of Investigations, Division of Professional Licensure** at 617-727-7406. You will be instructed to leave a voice message with your name and address.

- 9b. The application form contains the following instructions for successful completion:

Submit your floor plan.

- Indicate rooms/equipment, front door/back door, bathroom location, and salon set-up.
- Include owner's name and two phone numbers (home & business/day & evening).
- Indicate if location is currently a licensed salon being purchased.
- If renovations are necessary for plumbing and/or electrical work, have the forms attached to application completed by the Plumbing and/or Electrical Inspector of Lawrence. (Refer to **Building Division** of the **City of Lawrence Inspectional Services Department** for more information.)
- Include a COPY of the manager's current license. Note: The owner does not have to be the licensed manager.
- Indicate name and address of salon. This must be the street address and not a PO Box.
- Mail floor plan and enclosures to the Office of Investigations.

 *Division of Professional Licensure*
Office of Investigations
239 Causeway St, Suite 400
Boston, MA 02114
Attention: Floor Plan



DETAILED STEPS

Once the floor plan has been received and approved, an investigator will contact the owner to arrange an inspection date. The processing typically takes 3-4 weeks.

- 9c. At the inspection, have the following items available:
- Copy of Rules & Regulations (240 CMR). To obtain a copy of the Rules & Regulations, call the State House Bookstore at 617-727-2834. A copy will be mailed for a small fee plus postage. Or download the document from the Massachusetts Cosmetology Board's website.
-  http://www.state.ma.us/reg/boards/hd/rule_reg.htm
- Completed Business Certificate from the Lawrence City Clerk's Office
 - Certificate of Occupancy from City of Lawrence Inspectional Services Department
 - If renovations have been made, the Plumbing Form and/or the Electrical Form signed by a Lawrence inspector
 - Check or money order for the appropriate fee made payable to Commonwealth of Massachusetts

OPERATIONAL RULES

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

All sanitary regulations are available at the Cosmetology Board's website.



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



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain the required licensure
 - Visit the **City of Lawrence Licensing Board** to acquire the necessary licenses
 - Obtain additional permits as required from the **Massachusetts Division of Standards** for sale of antifreeze, motor fuel, and/or lubricating oil

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List

✓ CHECKLIST

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietorships only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Obtain the required licensure.

- 2a. Visit the **City of Lawrence Licensing Board** to acquire the necessary licenses to start an automotive dealership.

 *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 978-794-5820

The licenses are classified as follows: Class I to sell new cars, Class II to sell new and used cars, and Class III to sell junk, car parts and/or vehicles that can no longer be driven.

- 2b. If you plan to sell antifreeze or motor fuel and/or lubricating oil, additional licenses are required through the **Massachusetts Division of Standards**: the Antifreeze Permit Application and the Application for License to Sell at Retail Motor Fuel and/or Lubricating Oil.

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



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

The applications can be downloaded from the website:



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

You can also call the Division of Standards at 617-727-3480 to request the applications be mailed to you. You will be instructed to leave a message with your name, address and the application you are requesting.



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.



DETAILED STEPS

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5790

.....

**DETAILED STEPS**

7

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



<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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING AND FOOD SAFETY CERTIFICATION

- 2 Obtain the required licensure
 - Visit the **City of Lawrence Licensing Board** to file for a Common Victuallers License
 - Become a certified Food Safety Manager, if applicable
 - If you plan to sell or serve milk or frozen desserts, visit the **Food Division** of the **City of Lawrence Inspectional Services Department** and complete the Application to Dispense Milk or Frozen Desserts

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

✓ CHECKLIST

TAXES

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

INSPECTION CERTIFICATE AND FOOD ESTABLISHMENT PERMIT

- ❑ 9 Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department**
 - ❑ Complete the Food Establishment Permit Application





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. If you are not a certified Food Safety Manager or will not be prior to opening your business, then you must have one full-time employee who is certified as a Food Safety Manager. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING AND FOOD SAFETY CERTIFICATION

2

A Common Victuallers license is required from the **City of Lawrence Licensing Board** for any business such as catering that serves or sells prepared foods.

 *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 978-794-5820

- 2a. If you do not plan to hire an employee who is a certified Food Safety Manager, then you must be a certified Food Safety Manager to operate a catering business.

Food Safety Certification courses are offered by the Massachusetts Restaurant Association (MRA):

- The MRA ServSafe Food Safety Training Classes are offered at varying times in Lawrence and Haverhill. Check the MRA website at <http://www.marestaurantassoc.org> to view their calendar for the course offering schedule. Cost for non-members is \$175, while MRA members are charged \$120.

Courses are also offered by the Brunetta Association at its Lawrence training facility.

- To request an application be sent to you, call the Brunetta Association at 978-688-8745. Once your application has been processed, you will receive a course workbook approximately 2 weeks before your course is scheduled to start. Cost is \$139.95.

Northern Essex Community College offers ServSafe food safety certification courses through Continuing Education Services at its Haverhill campus. Cost is \$120 + \$59 for materials.

- To register for the course by phone with a credit card, call NECC Continuing Education at 1-800-632-2123 ext. 4.
- Or print the registration form from the NECC website—<http://www.necc.mass.edu/dce/NewDCE/RegistrationForm.htm>—and fax it to 978-556-3195.



DETAILED STEPS

- 2b. Additional permitting is required to serve or sell milk or frozen desserts. Visit the **Food Division** of the **City of Lawrence Inspectional Services Department** to obtain the Application to Dispense Milk or Frozen Desserts.

✉ *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

LOCATION

3

Select a location. A catering business must operate in a restaurant or other licensed commercial kitchen. A catering business cannot be operated from a residential kitchen.

- 3a. Draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan.

Note: Catering businesses also have the opportunity to rent commercial kitchens, which may be less costly. You still need to follow all of the licensing and permitting requirements. Some social clubs rent their commercial kitchens for this purpose.

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
 Office hours: 8:30am-10:00am & 1pm-2pm

✉ *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.



DETAILED STEPS

- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

✉ *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

✉ *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.



DETAILED STEPS

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840

☎ *978-794-5803*

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840

☎ *978-794-5790*

7

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



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



DETAILED STEPS

- 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.

8

If you intend to operate a business in the City of Lawrence, 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.

 <http://www.irs.gov>

INSPECTION CERTIFICATE AND FOOD ESTABLISHMENT PERMIT

9

Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department**.
Office hours: 8:30am-10:00am, 1:00pm-2:00pm

 *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950



DETAILED STEPS

- 9a. Request a Food Establishment Permit Application
 - Fill out the application
 - The application requires the following permits/certificates for a catering business:
 - Common Victuallers License (Licensing Board)
 - Food Safety Certification
 - Certificate of Inspection/Compliance Sign-off sheet (Building Department)
 - Business Certificate (City Clerk)
 - Food Services/Retail Food License/Milk License if applicable (Inspectional Services)
 - 9b. Submit the completed application to the Food Inspector at Inspectional Services and await approval.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet

If building or renovating,

 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List



C H E C K L I S T

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

There are no unique licensing requirements for operating a cleaning service, interior decorating business, sewing shop, or shoe repair shop in Lawrence.

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm



*Building Division
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840*



978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.



*Tax Collector
City Hall, Room #101
200 Common Street
Lawrence, MA 01840*



978-794-5840

**DETAILED STEPS**

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

✉ *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
- Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.



DETAILED STEPS

BUSINESS CERTIFICATE

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

- 6 Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
☎ 978-794-5790

- 7 If you intend to operate a business in the City of Lawrence, 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)
1-800-392-6089



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

**DETAILED STEPS**

- 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 Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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



CHECKLIST

TAXES

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Obtain the appropriate license(s) or certificate(s).

- 2a. If you plan to *grow* “woody plants” such as rose bushes, shrubs, trees, household plants, rhododendrons, etc., you will need a grower’s certificate from the **Massachusetts Department of Food and Agriculture**. Cut flowers and annuals are not regulated.

 *Massachusetts Department of Food and Agriculture*
251 Causeway Street #500
Boston, MA 02114
 617-626-1700



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

- 2b. If you plan to *sell* regulated “woody plants,” you will need an agent’s license from the Massachusetts Department of Food and Agriculture.
- Call the Massachusetts Department of Food and Agriculture, Bureau of Farm Products and Plant Industries at 617-626-1801 to request an Agent’s License application to be mailed.
- 2c. If you plan to sell flowers on the sidewalk, you will need a Hawkers and Peddlers License from the **Massachusetts Division of Standards**.

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



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

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



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

Information on filing the application can also be viewed at the following website.



<http://www.state.ma.us/standards/hp-inst.htm>



DETAILED STEPS

Instructions for completing the application are as follows:

- Fill out the requested information on the application.
- Take the completed application to the **City of Lawrence Police Department** and have the Chief of Police sign the Certificate of Character section of the application as required by state law.

✉ *Police Department
Chief's Office
90 Lowell Street
Lawrence, MA 01840*

☎ *978-794-5940*

- Return your application with filing fee of \$62 to the Director of Standards. A certified/registered check or money order may be mailed or the fee may be paid in person with cash. Do not mail cash.

✉ *Massachusetts Division of Standards
One Ashburton Place, Room 115
Boston, MA 02108*

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

✉ *Building Division
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840*

☎ *978-794-5950*

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.



DETAILED STEPS

- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

✉ *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

✉ *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.



DETAILED STEPS

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840

☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840

☎ 978-794-5790

7

If you intend to operate a business in the City of Lawrence, 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)
1-800-392-6089



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



DETAILED STEPS

- 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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a registered Home Improvement Contractor

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List



CHECKLIST

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

If you plan to do residential contracting, you must register with the **Massachusetts Home Improvement Contractor Program**.

 *Massachusetts Home Improvement Contractor Registration Program
State Board of Building Regulations and Standards
One Ashburton Place, Room 1301
Boston, MA
 617- 727-3200, x 25205*



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

- 2a. You can call the Home Improvement Contractor Program office at 617-727-8598 to request the Application for Registration as a Home Improvement Contractor, or it can be downloaded from the Home Improvement Contractor Program website.



<http://www.state.ma.us/bbrs/hicapplication.pdf>

The fee for registration is structured in two parts:

- You must pay a \$100 registration fee. This fee does not apply to licensed construction supervisors or registered individual motor vehicle repair shops in good standing.
 - As a sole proprietor, you must submit a mandatory donation of \$100 to the Guaranty Fund. No one is exempt from this contribution.
- 2b. Return the completed application along with two separate certified checks or money orders for the registration fee and Guaranty Fund contribution to the Director of Contractor Registration.

 *Director, Contractor Registration
State Board of Building Regulations and Standards
One Ashburton Place, Room 1301
Boston, MA 02108*

The Home Improvement Contractor Program outlines who is required to register:

- Any persons, individuals or proprietorships who solicit, bid on, or perform residential contracting as a contractor or subcontractor on an existing one- to -four-unit owner-occupied residential building in Massachusetts.



DETAILED STEPS

The work covered by the Home Improvement Contractor Program includes the following types of residential contracting as state law dictates:

- Residential contracting is defined as “*the reconstruction, alteration, renovation, repair, modernization, conversion, improvement, removal, demolition or construction of an addition to any pre-existing building containing at least one but not more than four dwelling units, which building thereof is used or designed to be used as a residence or dwelling unit, or to structures which are adjacent to such residence or building.*”

The Home Improvement Contractor Program exempts the following from the requirement to register:

- Workers who work for a contractor or subcontractor for a wage
- All licensed professionals or tradesmen who take an exam as a condition of their licensure when they are working within the scope of their license, such as architects, electricians, plumbers but NOT construction supervisors licensed by the Board of Building Regulations and Standards
- The Commonwealth or its subdivisions
- Schools offering vocational education courses or training in home construction or improvement
- Owners doing their own renovations
- Persons who perform any bona-fide single job costing \$500 or under
- Part time contractors or subcontractors whose gross revenue in the previous 12 months was less than \$5,000
- Persons enrolled as full time students for last and next academic term and 2/3 of whose employees are so enrolled and whose gross revenue is anticipated to be or has been under \$5,000
- Persons who install central heating, A/C systems, energy conservation devices, provide conservation services on behalf of a public utility, landscaping, interior painting, paper hanging, finished floor covering, tile, fencing, free standing masonry walls, above-ground swimming pools, shutters, awnings, patios, and driveways

Thus, if you plan to do residential contracting that includes but is not limited to carpentry, roofing, siding, and/or window work, then you must register as a Home Improvement Contractor. For more information, refer to the Home Improvement Contractor Program website.

Note: Home Improvement Contractor Registration does not permit you to act as a licensed tradesman such as a plumber or electrician. As stated, if you are already a licensed tradesman, you are exempt from the Home Improvement Contractor Program. If you intend to become a licensed plumber or electrician, refer to the **Massachusetts Division of Professional Licensure**.

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

- *Board of State Examiners of Plumbers & Gasfitters*
617-727-9952

<http://www.state.ma.us/reg/boards/pl>

- *Board of State Examiners of Electricians*
617-727-9931

<http://www.state.ma.us/reg/boards/el>



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

**DETAILED STEPS**

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
- Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE**5**

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.



DETAILED STEPS

TAXES

- 6** Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

- 7** If you intend to operate a business in the City of Lawrence, 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)
 1-800-392-6089



<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.

**DETAILED STEPS**

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 There are no unique licensing requirements for operating a landscaping business

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List



C H E C K L I S T

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for starting a landscaping business that includes such activities as lawn and garden maintenance. Other professional services such as land development, preservation, engineering and surveying are defined as Landscape Architecture. This guide does not contain instructions for becoming a licensed Landscape Architect. Please refer to the **Board of Registration of Landscape Architects, Massachusetts Division of Professional Licensure** for more information.

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



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

- 1a. This guide also contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

There are no unique licensing requirements to start a landscaping business in Lawrence.

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
 Office hours: 8:30am-10:00am & 1pm-2pm

**DETAILED STEPS**

✉ *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

✉ *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

✉ *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.



DETAILED STEPS

- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
- Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

 *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

**DETAILED STEPS**

7

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089

<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.

8

If you intend to operate a business in the City of Lawrence, 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.

<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain all necessary permits
 - Contact the **City Engineer** at the **City of Lawrence Department of Public Works** to connect to the city's sewer system
 - Contact the **Massachusetts Department of Environmental Protection**
 - Obtain additional licenses at the **City of Lawrence Licensing Board**, if applicable

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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



CHECKLIST

TAXES

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions to open a laundromat only. Additional steps are required if you plan to perform dry-cleaning at your business. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Obtain all the permits necessary to open a laundromat.

- 2a. In order to operate a laundromat in Lawrence, you will need to connect your facility directly to the city's sewer system. Contact the **City Engineer** at the **City of Lawrence Department of Public Works**.

 *City Engineer*
Department of Public Works
City Hall, Room #201
200 Common Street
Lawrence, MA 01840
 978-794-5761

The City Engineer requires a detailed site plan prepared by a registered professional engineer for your property. The site plan should include the footprint of the property, existing and proposed grades of property, your plans for connecting to the sewer and your property's flow calculations.

Note: It is strongly recommended that you work closely with the City Engineer and a registered professional engineer to ensure that the sewer connection process is done properly.

- 2b. After the site plan has been approved by the City Engineer, you will then be instructed to register with the **Greater Lawrence Sanitary District**.
- 2c. You also must contact the **Massachusetts Department of Environmental Protection (DEP) Northeast Regional Office** before connecting to the city's sewer system.

 *Massachusetts Department of Environmental Protection*
Northeast Regional Office
One Winter Street
Boston, MA 02108
 617-292-5500
InfoLine: 1-800-462-0444



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



DETAILED STEPS

The DEP Northeast Regional Office will determine if further permitting is necessary for the sewer connection based on the type of discharge and the city's wastewater treatment system. A standard laundromat though, does not typically require additional permitting. Call the Massachusetts DEP to ensure you are in full compliance with the law.

- 2d. Additional licenses are required from the **City of Lawrence Licensing Board** for
- sale of tobacco
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio.

Be sure to visit the City of Lawrence Licensing Board with a full list of the equipment and products you wish to use or sell in your establishment.

 *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 978-794-5820

If you do not successfully acquire the necessary licenses, you could be subject to fines and removal of the equipment.

Note: This guide does not cover the requirements for operating a dry-cleaning business. If you plan to do dry-cleaning, additional steps need to be taken through the Massachusetts Department of Environmental Protection. Applications and forms for dry cleaning can be viewed and downloaded at the DEP website.



<http://www.state.ma.us/dep/erp/erpforms.htm#dryclean>

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
 Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950



DETAILED STEPS

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

✉ *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

✉ *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.



DETAILED STEPS

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840

☎ *978-794-5803*

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840

☎ *978-794-5790*

7

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



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



DETAILED STEPS

- 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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 The **Massachusetts Registry of Motor Vehicles** handles all livery licensing issues. You will need a federal tax identification number (see Step 8 below) before you can register your vehicles.
 - Acquire livery plates for each vehicle
 - If the vehicle has a capacity of nine passengers or more, file an application for authority to transport passengers for hire from the **Transportation Division, Massachusetts Department of Telecommunications and Energy** (\$100 fee)

To operate a livery vehicle at Boston's Logan Airport, take the following steps:

- Obtain a letter from a city official (on official letterhead) stating that the city has no objections to your operation and has no special requirements on livery service
- Be insured for at least \$250,000 for bodily injury per person, \$500,000 bodily injury per accident, and \$100,000 in property damage
- Acquire a Certificate of Insurance with
 - a broker's stamp
 - an authorized signature
 - the name of the certificate holder
- Submit this certificate to **Massport's Ground Transportation Division**.

If you will be regularly transporting passengers across state lines,

- Receive authorization from the **Motor Carrier Board of the Federal Highway Administration**.

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

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

BUSINESS CERTIFICATE

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

TAXES

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

Note: Operating a livery service is different from operating a taxi. Taxi ownership in Lawrence is handled through the City of Lawrence Police Department. For more information, call or visit the Police Department.



Police Department
90 Lowell Street
Lawrence, MA 01840



978-794-5908

LICENSING

2

The **Massachusetts Registry of Motor Vehicles** handles all livery licensing issues. The **Registry of Motor Vehicles** requires that all livery drivers in Massachusetts be licensed to drive the particular vehicle that they operate. The vehicle must be a legal one in which to transport passengers. Individual businesses and employers, as well as cities and towns outside of Boston, may have additional requirements for drivers.

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 than seven seats, it will cost you \$8 per seat in addition to the \$80 minimum fee. For up-to-date rate information on passenger vehicle plates, see the Registry of Motor Vehicles website:



<http://www.state.ma.us/rmv/fees/index.htm#multipass>

2a. *Livery Capacity Rules.* A designated livery vehicle is permitted to have a capacity no greater than 15 passengers. There are different rules pertaining to vehicles that are legally considered buses. To check on the status of your vehicle, call the Registry of Motor Vehicles at 617-351-4500.

- If a vehicle has a capacity of nine passengers or more, then you must file an application for authority to transport passengers for hire from the **Transportation Division, Massachusetts Department of Telecommunications and Energy**. A printable copy of this application form can be found at the Transportation Division website.



<http://www.state.ma.us/dpu/transportation/propasap.pdf>



DETAILED STEPS

- ❑ Mail the completed form along with a check or money order for the \$100 application fee to the Transportation Division.

✉ *Transportation Division*
One South Station
Boston, MA 02110
 ☎ *617-305-3559*

- 2b. To operate a livery vehicle at Logan Airport, **Massport** requires that you obtain a letter from a City official (on official letterhead) stating that the city has no objections to your operation and has no special requirements on livery service.

- ❑ To obtain permission to operate on Massport premises, contact the **Massport Ground Transportation Unit (GTU)** at 617-561-1775 for a Massport Ground Transportation operating agreement. The agreement calls for proof of insurance, operating authority, a list of fleet vehicles, and “other pertinent information.” The application fee is \$75. Massport requires livery companies to be insured for
 - at least \$250,000 for bodily injury per person
 - at least \$500,000 bodily injury per accident
 - at least \$100,000 in property damage.
 Your Certificate of Insurance must show
 - a broker’s stamp
 - an authorized signature
 - the name of the certificate holder.
- ❑ If you are required to carry Worker’s Compensation coverage for employees, then you must do so prior to operating at Massport. However, sole proprietors are not usually required to carry Worker’s Compensation and must sign a form to notify Massport of this status. The form comes in the Ground Transportation Operating Agreement.

“Upon signature and approval of your agreement, you can commence operations at Logan, using curb areas as specified by the GTU. Your company would then be billed monthly \$1.50 per trip in accordance with the agreement. Massport only regulates shuttle carriers as to their operation at Logan.”

See the Massport website for more information.



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

Massport will issue an approval permit, which you must affix in/on your vehicle so that it may easily be seen by police and Massport officials. Massport further requires that each car have working air conditioning during the summer, a clean luggage compartment, and have any seatbelts installed during the car’s manufacture in working order. Be sure to request a copy of *740 CMR 23.00 – Rules and Regulations for the Operation of Commercial Ground Transportation Services at Boston-Logan International Airport*.

- 2c. If you will be regularly transporting passengers across state lines, you will need authorization from the **Motor Carrier Board** of the **Federal Highway Administration**. The regional office is located in Cambridge.

✉ *Motor Carrier Board*
Federal Highway Administration
55 Broadway, 10th Floor
Cambridge, MA 02142-1093
 ☎ *617-494-3657*



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770



DETAILED STEPS

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
- Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
- Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.



DETAILED STEPS

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790

7

If you intend to operate a business in the City of Lawrence, 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)
 1-800-392-6089



<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.

**DETAILED STEPS**

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 There are no unique licensing requirements for operating a retail store.
 - Obtain additional licenses from the **City of Lawrence Licensing Board**, if applicable

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

TAXES

- 6 Visit the **Lawrence City Assessor**
 - File a Form of List

✓ CHECKLIST

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





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. This guide contains instructions for operating a retail store selling non-perishable goods. The sale of food products requires additional licensing and permitting. For this information, please refer to the guide for starting a small grocery store. This guide also contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

- 2 There are no unique licensing requirements for starting a retail store in Lawrence.
- 2a. Licenses are required from the **City of Lawrence Licensing Board** for the following:
- sale of tobacco
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio
- Be sure to visit the City of Lawrence Licensing Board with a full list of the equipment and products you wish to use or sell in your establishment. If you do not successfully acquire the necessary licenses, you could be subject to fines and removal of the equipment.

 *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 978-794-5820

LOCATION

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



DETAILED STEPS

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

 *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950



DETAILED STEPS

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5790

**DETAILED STEPS**

7

If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



<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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING AND FOOD SAFETY CERTIFICATION

- 2 Obtain any applicable licenses
 - Visit the **City of Lawrence Licensing Board** to file for a Common Victuallers License, if applicable
 - If you plan to sell or serve milk or frozen desserts, visit the **Food Division** of the **City of Lawrence Inspectional Services Department** and complete the Application to Dispense Milk or Frozen Desserts
 - Become a certified Food Safety Manager, if applicable

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

✓ **C H E C K L I S T**

TAXES

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

INSPECTION CERTIFICATE AND FOOD ESTABLISHMENT PERMIT

- ❑ **9** Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department**
 - ❑ Complete the Food Establishment Permit Application





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. If you are not a certified Food Safety Manager or will not be prior to opening your business, then you must have one full-time employee who is certified as a Food Safety Manager. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING AND FOOD SAFETY CERTIFICATION

- 2 A Common Victuallers license is required from the **City of Lawrence Licensing Board** for any business which serves or sells prepared foods. For example, a small grocery store that sells prepared sandwiches would require a Common Victuallers license. If you do not plan to sell prepared foods, then this license is not required.



*Licensing Board
City Hall, Room #1
200 Common Street
Lawrence, MA 01840*



978-794-5820

- 2a. Additional licenses are required from the City of Lawrence Licensing Board for the following:
- sale of tobacco
 - sale of alcohol
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio

Be sure to visit the City of Lawrence Licensing Board with a full list of the equipment and products which you wish to use or sell in your establishment. If you do not successfully acquire the necessary licenses, you could be subject to fines and removal of the equipment.



*Licensing Board
City Hall, Room #1
200 Common Street
Lawrence, MA 01840*



978-794-5820



DETAILED STEPS

- 2b. Additional permitting is required to serve or sell milk or frozen desserts. Visit the **Food Division** of the **City of Lawrence Inspectional Services Department** to obtain the Application to Dispense Milk or Frozen Desserts.

✉ *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 2c. If you do not plan to hire an employee who is a certified Food Safety Manager, then you must be a certified Food Safety Manager to operate a small grocery store business.

Food Safety Certification courses are offered by the Massachusetts Restaurant Association (MRA):

- The MRA ServSafe Food Safety Training Classes are offered at varying times in Lawrence and Haverhill. Check the MRA website at <http://www.marestaurantassoc.org> to view their calendar for the course offering schedule. Cost for non-members is \$175, while MRA members are charged \$120.

Courses are also offered by the Brunetta Association at its Lawrence training facility.

- To request an application be sent to you, call the Brunetta Association at 978-688-8745. Once your application has been processed, you will receive a course workbook approximately 2 weeks before your course is scheduled to start. Cost is \$139.95.

Northern Essex Community College offers ServSafe food safety certification courses through Continuing Education Services at its Haverhill campus. Cost is \$120 + \$59 for materials.

- To register for the course by phone with a credit card, call NECC Continuing Education at 1-800-632-2123 ext.4
- Or print the registration form from the NECC website—<http://www.necc.mass.edu/dce/NewDCE/RegistrationForm.htm>—and fax it to 978-556-3195.

LOCATION

3

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



DETAILED STEPS

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

 *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.



DETAILED STEPS

- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

 *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

 *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 978-794-5790



DETAILED STEPS

7 If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



<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.

8 If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>

**DETAILED STEPS**

**INSPECTION CERTIFICATE AND
FOOD ESTABLISHMENT PERMIT**

9

Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am, 1:00pm-2:00pm

✉ *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
☎ 978-794-5950

- 9a. Request a Food Establishment Permit Application
- Fill out the application
 - The application requires the following permits/certificates for a small grocery store business:
 - Common Victuallers License (Licensing Board)
 - Food Safety Certification
 - Certificate of Inspection/Compliance Sign-off sheet (Building Department)
 - Business Certificate (City Clerk)
 - Food Services/Retail Food License/Milk License if applicable (ISD)
- 9b. Submit the completed application to the Food Inspector at ISD and await approval.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING AND FOOD SAFETY CERTIFICATION

- 2 Obtain the applicable licenses
 - Visit the **City of Lawrence Licensing Board** to file for a Common Victuallers License and obtain any other applicable licenses
 - If you plan to sell or serve milk or frozen desserts, visit the **Food Division** of the **City of Lawrence Inspectional Services Department** and complete the Application to Dispense Milk or Frozen Desserts
 - Become a certified Food Safety Manager, if applicable

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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

✓ CHECKLIST

TAXES

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

INSPECTION CERTIFICATE AND FOOD ESTABLISHMENT PERMIT

- ❑ 9 Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department**
 - ❑ Complete the Food Establishment Permit Application





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. If you are not a certified Food Safety Manager or will not be prior to opening your business, then you must have one full-time employee who is certified as a Food Safety Manager. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING AND FOOD SAFETY CERTIFICATION

- 2 A Common Victuallers license is required from the **City of Lawrence Licensing Board** for any business which serves or sells prepared foods.

✉ *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5820

- 2a. Additional licenses are required from the City of Lawrence Licensing Board for the following:
 - sale of tobacco
 - sale of alcohol
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio

Be sure to visit the City of Lawrence Licensing Board with a full list of the equipment and products which you wish to use or sell in your establishment. If you do not successfully acquire the necessary licenses, you could be subject to fines and removal of the equipment.

✉ *Licensing Board*
City Hall, Room #1
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5820

**DETAILED STEPS**

- 2b. Additional permitting is required to serve or sell milk or frozen desserts. Visit the **Food Division** of the **City of Lawrence Inspectional Services Department** to obtain the Application to Dispense Milk or Frozen Desserts.

✉ *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 2c. If you do not plan to hire an employee who is a certified Food Safety Manager, then you must be a certified Food Safety Manager to operate a small restaurant business.

Food Safety Certification courses are offered by the Massachusetts Restaurant Association (MRA):

- The MRA ServSafe Food Safety Training Classes are offered at varying times in Lawrence and Haverhill. Check the MRA website at <http://www.marestaurantassoc.org> to view their calendar for the course offering schedule. Cost for non-members is \$175, while MRA members are charged \$120.

Courses are also offered by the Brunetta Association at its Lawrence training facility.

- To request an application be sent to you, call the Brunetta Association at 978-688-8745. Once your application has been processed, you will receive a course workbook approximately 2 weeks before your course is scheduled to start. Cost is \$139.95.

Northern Essex Community College offers ServSafe food safety certification courses through Continuing Education Services at its Haverhill campus. Cost is \$120 + \$59 for materials.

- To register for the course by phone with a credit card, call NECC Continuing Education at 1-800-632-2123 ext.4
- Or print the registration form from the NECC website—<http://www.necc.mass.edu/dce/NewDCE/RegistrationForm.htm>—and fax it to 978-556-3195.

LOCATION**3**

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



DETAILED STEPS

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.

 *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950



DETAILED STEPS

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5790

DETAILED STEPS

- 7 If you intend to operate a business in the City of Lawrence, 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)*
1-800-392-6089



<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.

- 8 If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>

**DETAILED STEPS**

**INSPECTION CERTIFICATE AND
FOOD ESTABLISHMENT PERMIT**

9

Visit the **Food Inspector** at the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am, 1:00pm-2:00pm

 *Food Division*
Inspectional Services Department
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 9a. Request a Food Establishment Permit Application
- Fill out the application
 - The application requires the following permits/certificates for a small restaurant business:
 - Common Victuallers License (Licensing Board)
 - Food Safety Certification
 - Certificate of Inspection/Compliance Sign-off sheet (Building Department)
 - Business Certificate (City Clerk)
 - Food Services/Retail Food License/Milk License if applicable (ISD)
- 9b. Submit the completed application to the Food Inspector at ISD and await approval.
-



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a Licensed Master Technician for Television and Radio Repair. To obtain this license, you must
 - Hold a technician's license or learner's permit
 - Serve as an apprentice for at least one (1) year under a licensed Master Technician
 - Pass Master Technician's exam
 - Submit license application to the **Massachusetts Division of Professional Licensure**

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Lawrence Inspectional Services Department**
 - Complete zoning check and get location approved
 - File certificate of inspection and compliance sign-off sheet
 If building or renovating,
 - Submit floor plan
 - Receive building permit

BUSINESS CERTIFICATE

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



CHECKLIST

TAXES

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors only. Additional steps are required if you plan to hire other individuals. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Become a Licensed Master Technician for Television and Radio Repair through the **Board of Registration of Radio & TV Technicians, Massachusetts Division of Professional Licensure**

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



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

- 2a. To receive a learner's permit, you must
- Be at least 18 years old
 - Be working under the supervision of a Master Technician; or have applied to be a technician and failed the examination
 - Have submitted the permit application and paid the appropriate fee to the Board of Registration of Radio & TV Technicians. You may download the application online:



<http://www.state.ma.us/reg/boards/tv/forms/tvpermit.pdf>

- 2b. To earn a technicians' license, you must
- Hold a learner's permit
 - Pass an examination prepared by the Board of Registration of Radio & TV Technicians to determine your competence in repairing radios and televisions
 - Work under the supervision of a Master Technician
 - Have submitted the permit application and paid the appropriate fee to the Board of Registration of Radio & TV Technicians. You may download the application online:



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

- 2c. To earn a master technicians' license, you must
- Serve as a technician under a master technician for a period of not less than one year (2,000 hours)
 - Pass an examination prepared by the Board of Registration of Radio & TV Technicians to determine your competence in repairing radios and televisions.
 - Have submitted the permit application and paid the appropriate fee to the Board of Registration of Radio & TV Technicians. You may download the application online:



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

For further information, visit the Board of Registration website:



<http://www.state.ma.us/reg/boards/tv/forms/tvbinf.pdf>



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Lawrence Inspectional Services Department (ISD)**.
Office hours: 8:30am-10:00am & 1pm-2pm

 *Building Division*
Inspectional Services Department
City Hall, Room #207
200 Common Street
Lawrence, MA 01840
 978-794-5950

- 4a. Have the Building Division run a zoning check. Provide information about the type of business you plan to open and the address. Obtain the two-sided document that has both the Application for Certificate of Inspection and the Compliance Sign-off List.
- 4b. Visit the **City of Lawrence Tax Collector** with Compliance Sign-off List. Receive Tax Collector Department stamp, signature and date to clear the property of unpaid taxes.

 *Tax Collector*
City Hall, Room #101
200 Common Street
Lawrence, MA 01840
 978-794-5840

- 4c. Visit the **City of Lawrence Water Department** with Compliance Sign-off List. Receive Water Department stamp, signature, and date to clear the property of unpaid water bills.

 *Water Department*
Department of Public Works
City Hall, Room #204
200 Common Street
Lawrence, MA 01840
 978-794-5770

- 4d. Visit the City of Lawrence ISD with Compliance Sign-off List. Receive Inspectional Services stamp, signature, and date to clear the property of unpaid trash tickets.



DETAILED STEPS

✉ *Inspectional Services Department*
City Hall, Room #209
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5950

- 4e. Call the Building Division to schedule an appointment for an inspector to visit the property.
- 4f. Return completed application with a check or money order for the filing fee (\$100) to the Building Division of the City of Lawrence ISD to receive your Certificate of Occupancy.
- 4g. A home-based business also requires a letter to the Building Commissioner stating the purpose of business and the property address.
 - Have the letter notarized by a notary public. Notary publics can be found at banks, the Lawrence City Clerk's office and other departments throughout Lawrence City Hall.
 - Submit notarized letter to the Building Commissioner at the Building Division of the City of Lawrence ISD. Your letter/request will be reviewed, and the Commissioner will decide whether home occupancy has been approved for your business.
- 4h. If you plan to perform any renovations, you will be required to submit an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Draft and submit a detailed floor plan clearly marking all exits, entrances, restrooms, equipment, plumbing, and electrical outlets.
 - Obtain an Application for Permit to Build Addition or Make Alteration from the Building Division of the City of Lawrence ISD.
 - Get approved and receive permit.

BUSINESS CERTIFICATE

5

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

✉ *City Clerk's Office*
City Hall, Room #107
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5803

- 5a. After filling out the application, have it notarized. Return the completed and notarized form with a check or money order for the filing fee (\$13) to the Lawrence City Clerk's office.

TAXES

6

Visit the **Lawrence City Assessor** to file a Form of List. 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. Once you file a Form of List with the City Assessor, a time will be arranged to visit your place of business and assess it for city taxes.

**DETAILED STEPS**

✉ *City Assessor*
City Hall, Room #103
200 Common Street
Lawrence, MA 01840
 ☎ 978-794-5790

7

If you intend to operate a business in the City of Lawrence, 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)
 1-800-392-6089



<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.

8

If you intend to operate a business in the City of Lawrence, 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.



<http://www.irs.gov>

APPENDIX 1. CITY, STATE, AND FEDERAL AGENCIES INVOLVED IN STARTING 20 BUSINESSES IN LAWRENCE

► Find your business at left in the chart below; the check marks in the chart show the government offices (listed on the following pages) that you'll need to contact.

	CITY GOVERNMENT				STATE GOVERNMENT				FEDERAL GOVERNMENT								
	Building Division, ISD	Department of Public Works	Food Division, ISD	Tax Collector	City Assessor	City Clerk	Police Department	Division of Standards	Regulations and Standards	State Board of Building and Standards	Registry of Motor Vehicles	Dep't of Environmental Protection	Dep't of Food and Agriculture	Office of Child Care Services	Department of Revenue	Internal Revenue Service	
At-Home Child Care		✓	✓	✓		✓	✓								✓	✓	✓
Auto Body Shop		✓	✓	✓		✓	✓	✓	✓							✓	✓
Auto Repair Shop		✓	✓	✓		✓	✓	✓	✓				✓			✓	✓
Barber Shop		✓	✓	✓		✓	✓				✓					✓	✓
Beauty Salon		✓	✓	✓		✓	✓				✓					✓	✓
Car Dealership	✓	✓	✓	✓		✓	✓									✓	✓
Catering	✓	✓	✓	✓	✓	✓	✓									✓	✓
Cleaning Service		✓	✓	✓		✓	✓									✓	✓
Flower Shop		✓	✓	✓		✓	✓		✓					✓		✓	✓
Home Improvement		✓	✓	✓		✓	✓					✓				✓	✓
Interior Decorator		✓	✓	✓		✓	✓									✓	✓
Landscaping		✓	✓	✓		✓	✓									✓	✓
Laundromat	✓	✓	✓	✓		✓	✓						✓			✓	✓
Livery		✓	✓	✓		✓	✓							✓		✓	✓
Retail Store	✓	✓	✓	✓		✓	✓									✓	✓
Sewing Shop		✓	✓	✓		✓	✓									✓	✓
Shoe Repair		✓	✓	✓		✓	✓									✓	✓
Small Grocery Store	✓	✓	✓	✓	✓	✓	✓									✓	✓
Small Restaurant	✓	✓	✓	✓	✓	✓	✓									✓	✓
TV Repair		✓	✓	✓		✓					✓					✓	✓

APPENDIX 2. IMPORTANT RESOURCES FOR LAWRENCE ENTREPRENEURS

Lawrence Government Agencies

City Assessor

City Hall, Room #103
200 Common Street
Lawrence, MA 01840
978-794-5790

City Clerk's Office

City Hall, Room #107
200 Common Street
Lawrence, MA 01840
978-794-5803

Department of Public Works

City Hall, Room #204
200 Common Street
Lawrence, MA 01840
978-794-5762

Fire Department

65 Lowell Street
Lawrence, MA 01840
978-794-1204

Inspectional Services Department

City Hall, Room #209
200 Common Street
Lawrence, MA 01840
978-794-5950

Licensing Board

City Hall, Room #1
200 Common Street
Lawrence, MA 01840
978-794-5820

Police Department

90 Lowell Street
Lawrence, MA 01840
978-794-5940

Tax Collector

City Hall, Room #101
200 Common Street
Lawrence, MA 01840
978-794-5840

Massachusetts Government Agencies

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 Department of Business and Technology

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

Massachusetts Department of Environmental Protection

Northeast Regional Office
One Winter Street
Boston, MA 02108
978-661-7600
<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 Office of Business Development

10 Park Plaza, Suite 3720
Boston, MA 02116
617-973-8600
1-888-5-CAPITAL
<http://www.state.ma.us/mobd>

Massachusetts Office of Child Care Services, Region 3

66 Cherry Hill Drive, Suite 100
Beverly, MA 01915
978-524-0012
<http://www.qualitychildcare.org>

Massachusetts Office of Consumer Affairs and Business Regulation

10 Park Plaza, Suite 5170
Boston, MA 02116
617-973-8787
888-283-3757
<http://www.state.ma.us/consumer>

Massachusetts Registry of Motor Vehicles

73 Winthrop Street, Plaza 114
Lawrence, MA
617-351-4500
<http://www.state.ma.us/rmv>

State Office of Minority and Women Business Assistance

10 Park Plaza, Suite 3740
Boston, MA 02116
617-973-8692
<http://www.somwba.state.ma.us>

Federal Government Agencies

Environmental Protection Agency- New England

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

Internal Revenue Service

1 Montvale Avenue
Stoneham, MA 02176
781-835-4350
1-800-829-1040
<http://www.irs.gov>

US Small Business Administration

O'Neill Building, Room 265
10 Causeway Street
Boston, MA 02222
617-565-5590
<http://www.sba.gov/ma>

Private / Nonprofit Agencies - Local

ACCION-USA

450 Essex Street, 2nd floor
Lawrence, MA 01840
978-725-5934
<http://www.accionusa.org/Lawrence>

Center for Entrepreneurship and Business Development

276 Essex Street
Lawrence, MA 01840
978-686-2072

*The following organizations also
provide services at the Center for
Entrepreneurship and Business
Development:*

- Lawrence Hispanic Chamber of
Commerce
- Lawrence Main Street Inc
- U.S. Small Business Administra-
tion
- UMASS Procurement Technical
Assistance Center
- The Auto Body Shop Project

Child Care Circuit

190 Hampshire Street
Lawrence, MA 01840
978-686-4288

Community and Enterprise Development Center

Northern Essex Community College
78 Amesbury Street
Lawrence, MA 01840
978-738-7631

Merrimack Valley Chamber of Commerce

264 Essex Street
Lawrence, MA 01840
978-686-0900
[http://www.merrimackvalley
chamber.com](http://www.merrimackvalley
chamber.com)

Merrimack Valley Economic Development Council

60 Island Street
Lawrence, MA 01840
978-975-8787
<http://www.merrimackvalley.info>

Private / Nonprofit Agencies - State/National

American Automobile Association

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

Associated Grocers of New England

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

Better Business Bureau

235 West Central Street, Suite 1
Natick, MA 01760
508-652-4800
<http://www.bosbbb.org>

Massachusetts Association of Community Development Corporations

99 Chauncy Street
Boston, MA 02111
617-426-0303
<http://www.macdc.org>

Massachusetts Food Association

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

Massachusetts Nursery and Landscape Association

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

Massachusetts Restaurant Association

95A Turnpike Road
Westborough, MA 01581
508-366-4144
1-800-852-3042
<http://www.marestaurantassoc.org>

Massachusetts Small Business Development Center Network

227 Isenberg School of Management
121 Presidents Drive
University of Massachusetts
Amherst, MA 01003
413-545-6301
<http://msbdc.som.umass.edu>

Massachusetts State Automobile Dealers Association

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

National Association of Convenient Stores

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

National Cosmetology Association of Massachusetts

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

National Grocers Association

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

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

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

Retailers Association of Massachusetts

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

Small Business Association of New England

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