



Art Gallery
Artist Live/Work Space
Auto Repair/Auto Body Shop
Barber Shop
Beauty Salon
Catering
Child Care
Cleaning Service/Sewing Shop/
Shoe Repair Shop
Dry Cleaner
Flower Shop
Home-Based Business
Home Improvement Contractor
Interior Decorator
Landscape
Laundromat
Livery
Retail Store
Small Grocery Store
Small Restaurant
TV/Radio/Computer Repair

Navigating THROUGH Regulations & Licensing Requirements

A Guide for
TAUNTON
Entrepreneurs

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Research Associate

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Sponsored by:
Shelby Cullom Davis Foundation

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George Weber	Director, Massachusetts Division of Professional Licensure
Philip Weinberg	Massachusetts Department of Environmental Protection

Introduction

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

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

There are also two useful appendices:

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

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

User feedback is welcome. Please send e-mails to: Alla Yakovlev, Assistant Director of the Center for Economic Opportunity at ayakovlev@pioneerinstitute.org

Disclaimer

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



CHECKLIST

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 - . Draft a business plan
- 2 LOCATION**
 - . Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
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- 9 INSURANCE**
 - . Do a risk assessment and inventory of your business's facility and property



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Also, check out SEED's Business Plan Booklet either by requesting a hard copy or visiting

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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, "Navigating the Regulations to Become an Employer."

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like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

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City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

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508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the **Building Department**:

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- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

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If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

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Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

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508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

There are no required licenses to open an art gallery.

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

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508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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

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- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

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

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- 4a. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on the materials you plan to use in your studio.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4b. You may need a **Flammable Storage Permit** from the **City of Taunton Fire Prevention Office**.

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15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Obtain an MDC trap, which prevents chemicals from entering the city's storm drainage. A licensed plumber can install an MDC trap. Obtain all necessary licenses and permits.

- 4a. Operating an auto repair shop requires that you deal properly with hazardous wastes such as waste oil, waste gasoline, and waste generated from degreasing auto parts. You must file the appropriate forms with the **Massachusetts Department of Environmental Protection (DEP)**.

*Massachusetts Department of Environmental Protection
One Winter Street
Boston, MA 02108
617-292-5500
<http://www.state.ma.us/dep>*

You will also need to register with the DEP as a generator of hazardous waste and/or waste oil. Complete the **Hazardous Waste Generator Registration Form** for:

- 1) Very Small Quantity Generators (VSQG) if your business generates less than 220 pounds of hazardous waste and/or less than 27 gallons of waste oil per month; or
- 2) Small Quantity Generator (SQG) if your business generates only waste oil (220- 2,200 pounds or 27 to 270 gallons per month)

You can download the registration form from the DEP website:

<http://mass.gov/dep/recycle/approvals/genreg.doc>

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

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

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

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

To file the notification by mail:

Download notification of Hazardous Waste Activity Form from:

<http://www.mass.gov/dep/recycle/approvals/hwactvty.doc>

Complete and sign the notification. Save a copy for your own files.

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

MassDEP Southeast Region
20 Riverside Drive
Lakeville, MA 02347
508-946-2700
Service.Center@state.ma.us

If spray painting will be performed on site, MassDEP requires auto body/repair businesses to comply with air pollution control regulations to minimize Emissions of volatile organic compounds (VOCs) and other pollutants. Call the MassDEP Southeast Regional Service Center at 508-946-2714 and ask to speak to a BWP permit engineer or inspector to understand your compliance options." For additional information on technical compliance, vendors, pollution prevention, and cost reduction at your shop, download the EPA's publication "Auto refinishing best practices kit" available at:

<http://www.epa.gov/oppt/dfe/pubs/auto/trainers/>

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

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

MassDEP compliance assistance fact sheets are available at:

<http://www.mass.gov/dep/recycle/compliance/factguid.htm#hwm>

To learn more about various policies pertinent to auto body/repair shops. Go to:

<http://www.mass.gov/dep/recycle/laws/policies.htm>

- 4b. Additional licenses are required through the **Massachusetts Division of Standards** if you plan to sell antifreeze, motor fuel and/or lubricating oil. Applications for these permits can be downloaded at the Division of Standards website. Alternatively, you may also call the Division of Standards to request a paper copy. You will be instructed to leave a message with your name and mailing address.

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

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

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

- Two letters of recommendation from individuals who are either Registered Motor Vehicle Repair Shop operators, elected public officials, or members of the Massachusetts Bar
 - A registration fee of \$450 payable by business check or money order to the Commonwealth of Massachusetts
 - A surety bond or letter of credit for \$10,000.
- 4c. You will most likely need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health**.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4d. You will need a **Flammable Storage Permit** from the **City of Taunton Fire Prevention Office**.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called “Small Business Risk Management Guide, #MP-28,” which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Barber Shop



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Become (or hire) a registered master barber and obtain a barber shop license
 - Obtain additional necessary licenses
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market, consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msbdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

Note: There is an issue if the barber shop rents chairs. Care must be taken to meet workmen’s compensation insurance requirements and liability insurance requirements.

2 LOCATION

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

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

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a Notice of Intent with the Conservation Commission in order to move forward with your project.
For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

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

- 4a. To become a master barber, you must be a licensed apprentice for at least 18 months. Then you may request an application from the **Board of Registration of Barbers**. Visit the office in person to present a copy of your apprentice license and discuss the application process. Before you can become a Master Barber, you will also be required to take a computer-based assessment test and a practical examination. After pre-approval by the Board or your school, call the Promissor to schedule an appointment at 1-800-274-2021. For further information contact the Board of Barbers or visit their website:

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

- 4b. To apply for a license for your shop from the Board of Registration of Barbers, submit two copies of your shop floor plan, a new shop application, a copy of your occupancy permit, and the non-refundable application and license fee to the Board, attn: New Shop.
- 4c. After your application has been reviewed, the shop-opening investigator will contact you. If your floor plan is approved, the investigator will schedule an inspection appointment with you. If you miss this inspection appointment, your shop application will automatically be denied and you will have to reapply and re-pay the fee. On the day of your inspection appointment, you will need a driver's license or photo ID and a current copy of 232 CMR, the Board of Barbers Rules and Regulations. The rules and regulations can be obtained from the Statehouse Bookstore, (617) 727-2834, or online at:

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

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

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

If the inspector finds the facility up to code, then he/she will allow the shop to open and the

registration board will issue a license for the barber shop. Licenses for barber shops are renewed biennially.

- 4d. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4e. You may need a **Flammable Storage Permit** from the **City of Taunton Fire Prevention Office**.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Beauty Salon



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - 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.
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Become (or hire) a Manager Level (Type 1) cosmetologist and obtain an operating license.
 - Obtain additional necessary licenses
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market, consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msbdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

Note: There is an issue if the beauty salon rents chairs. Care must be taken to meet workmen’s compensation insurance requirements and liability insurance requirements.

2 LOCATION

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

*Board of Registration of Cosmetologists
Massachusetts Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114
617-727-9940
www.state.ma.us/reg/boards/hd/default.htm*

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

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

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Become (or hire) a licensed cosmetologist and obtain an **Operating License**.

4a. In order to become a licensed cosmetologist, you must complete several levels of instruction and certification. The full listing of cosmetology licenses is available on the Board of Registration of Cosmetologists' website:

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

4b. To get your shop/salon licensed, mail a completed application package to the Board of Cosmetology, Attn: New Salon. Your completed application should include:

- two copies of the floor plan
- original and one copy of completed application
- the non-refundable application and license fee (currently \$113, in a cashier's check or money order made payable to the Commonwealth of Massachusetts)
- a passport photo (2" x 2")
- a copy of your driver's license or photo ID
- a copy of the Business Certificate and/or an Occupancy Permit (if an occupancy permit cannot be obtained, then you may submit either the plumbing and electrical forms or the "no work required" form instead).

4c. When applying for a new Salon Operating License, every owner also has the option of applying for a Booth Renter's license. A Booth Renter's license allows you to rent salon space to other licensed cosmetologists. If you do not intend to rent space initially but think you will do so in the future, the Board of Cosmologists still recommends that you

apply for this supplemental license. Otherwise when you do decide to rent, you will have to complete a new application for a shop license and repay the associated fees.

4d. Once your application form has been received and approved, a salon investigator will contact you to schedule an inspection appointment. Processing generally takes 3-4 weeks. At the time of the inspection, you will need the following documents:

- your driver's license or photo ID
- manager's (if not the owner) driver's license or photo ID and current cosmetology license
- current copy of the CMR 240, Board of Cosmetology Rules and Regulations, available at the Statehouse Bookstore, 617-727-2834, or online at:

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

4e. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

4f. You may need a **Flammable Storage Permit** from the **City of Taunton Fire Prevention Office**.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and

facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Catering



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Building Department and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Obtain all necessary licenses and certifications
 - Become or hire a certified Food Safety Manager
 - Obtain additional necessary licenses or permits.
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msbdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property

will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

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

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If your business is in the Taunton Redevelopment Authority Urban Renewal District, you will need to obtain approval by the Taunton Redevelopment Authority; they can be contacted at (508) 821-1030.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Obtain all necessary licenses and permits

- 3a. Become or hire a certified **Food Safety Manager**. You can find out about food safety training by visiting

<http://www.state.ma.us/dph/fpp/retail/training.htm>

Or try calling one of the training programs directly to find out about certification programs in your area.

Experior Assessments
1-800-200-6241

National Registry of Food Safety Professionals
1-800-446-0257

National Restaurant Association Educational Foundation (ServSafe)
1-800-765-2122

- 3b. Food: You will need to get a **Food Service Permit** from the **City of Taunton Board of Health**.

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400

- 3c. Milk: You will need a **Milk Permit** from the **City of Taunton Board of Health** if you will sell milk as retail or use milk for service (including coffee service).

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400

- 3d. You must obtain a **Common Victualler** license from the **City of Taunton License Commission**:

License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037

- 3e. If looking to serve alcohol at a function, contact the **License Commission** about a **one-day liquor permit** or another alternative:

*License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

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Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Child Care



CHECKLIST

1 BUSINESS PLAN

- Draft a business plan

2 LOCATION

- 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.
- Have your proposed child care facility inspected by Massachusetts Department of Early Education (DEEC) to ensure that it conforms to state standards

3 ZONING AND PERMITTING

- Contact the Department of Planning and Conservation and run a zoning check
- If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department

4 LICENSING

- Become a licensed child care provider
- Complete the DEEC New Provider Orientation Program
- Submit the Massachusetts Child Care Provider's License application to the DEEC
- Obtain additional necessary licenses or permits.

5 BUSINESS CERTIFICATE (only if company will be a sole proprietorship or general partnership)

- Get a Doing Business As (DBA) Certificate from the Taunton City Clerk

6 TAXES

- Visit the City of Taunton Assessor's Office
- File the appropriate forms then begin bill payments in person or by mail

7 INTERNAL REVENUE SERVICE

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

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

9 INSURANCE

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



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msfdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, ensuring that your property conforms to DEEC guidelines. If you plan to make repairs or do renovations, the floor plan should show what the property will look

like when the work has been completed. The floor plan does need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets. You must have a minimum of 150 square feet of usable indoor space if caring for one or two children and a minimum of 225 square feet of approved usable floor space if caring for three to six children. Bathroom, hallways, and adult only zones do not count for square footage requirements.

- 2a. The following home safety questions need to be addressed in your child care providers' license application and should be taken into consideration as you draft a floor plan.

Outdoor Space

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

Indoor Space

- How many exits are in your home? Where are they located?
 - Do you have smoke and carbon monoxide detectors on each floor of the establishment?
 - Do you have a written evacuation plan in case of fire, gas leak, or other emergency?
 - Do you have locks on all bathroom and closet doors? Are these locks easily opened from inside and out?
 - Do you have to pass through someone else's living space to leave the facility?
 - Are all accessible windows securely screened, barricaded, or do they open only from the top?
 - Is there a working flashlight on each floor of the home?
 - Is there peeling, flaking, or chipped paint on the premises? Do you have broken plaster? (Must be addressed before you may operate a child care center.)
 - Was your property constructed prior to 1978? Have you checked for lead paint? (Must be professionally removed before you may operate a child care center.)
 - Do you keep firearms or ammunition in your home? How do you store these firearms and ammunition so they are inaccessible to children?
 - Are all potentially hazardous materials (cleaning supplies, razors, cosmetics, medications, etc.) stored so they are inaccessible? The state will inspect the facility room by room to ensure this, particularly bathrooms and kitchens.
 - Are all heating sources (e.g. radiators, hot water pipes, fuel-burning stoves, and fireplaces) inaccessible to children?
 - Are all accessible unused electrical outlets covered?
 - Are all stairways of four or more stairs barricaded? (Required when caring for children under three.) Do you have pressure gates? Where will they be located? (Not allowed at the top of stairs.)
- 2b. Your child care facility must have an operable telephone. Next to the telephone a list of emergency telephone numbers (including Fire, Police, Ambulance, Poison Control Center, and the nearest emergency health care facility), the names and numbers of two emergency contacts, and your name, address, and phone number must be posted.

- 2c. Before you are permitted to open for business, **DEEC** will inspect your facility to determine if it meets state standards. The inspector will indicate any changes that need to be made to the property, or certifications you must obtain before you can open for business. Ask for copies of any paperwork from the inspection(s). If you are certified, your license will be valid for up to three years.

There are different requirements for center based daycare and home based day care.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new Certificate of Occupancy. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the Building Department.

4 LICENSING

Before you begin providing child care services, you must be licensed by the Massachusetts Department of Early Education (**DEEC**) as a child care provider:

Massachusetts Department of Early Education Central Office
51 Sleeper Street, 4th Floor
Boston, MA 02110
617-988-6600
www.eec.state.ma.us

Call the Southeast Regional Office to learn more about becoming a licensed childcare provider. If this is to be a center based daycare there are additional regulations regarding certification of the director and staff.

Massachusetts Department of Early Education Southeast Office
21 Spring Street, Suite 2
Taunton, MA 02780
508-828-5025

- 4a. Complete the DEEC New Provider Orientation Program. DEEC has a number of Child Care Resource and Referral agencies (CCR&R) throughout Massachusetts. These organizations offer information, referral, education, training, technical assistance, and resource development to parents, child care providers, employers, and community groups.
- 4b. Request a copy of the Massachusetts Child Care Provider's License for Home Providers application from DEEC or download the forms online:

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

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

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

Different licenses are required for center based childcare. Before you submit the application to open your facility, there are number of requirements you will have to meet. For additional guidance, call the DEEC or read their electronic guide online:

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

Medical requirements:

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

Information requirements:

- Submit a list of persons living in your household and detail any physical, mental, or emotional problems that could affect your provision of day care.
 - Submit a Criminal Offender Record Information (CORI) Form. Every individual 17 or older who regularly visits or lives in the house must undergo this background check. Certain criminal offenses may disqualify a home for a Family Child Care license. You can file CORI forms electronically.
 - For further information, contact your regional DEEC representative at 617-472-2881.
 - Compile a list of references.
 - Compile a list of child care jobs that you have held in the past.
 - Find two persons who live within ten minutes of your day care location who could help you in case of an emergency.
 - Submit a written activities plan in compliance with the requirements of the state law listed under Section 102 CMR 8.12 to your DEEC inspector.
- 4c. Submit the application and a signed check or money order in the amount of the licensing fee to DEEC 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 DEEC website:

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

- 4d. If you serve 20 or more children, then the facility meets the definition of a small public water supply and should obtain a Drinking Water permit through MassDEP. For details, please contact MassDEP *South East Region Drinking Water Program*
- 4e. If you are serving food or snacks, you may need a **Food Service Permit** and/or a **Milk Permit** from the **City of Taunton Board of Health**. Contact the Board of Health for more information:

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

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Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

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

Cleaning Service/Sewing Shop/Shoe Repair Shop



CHECKLIST

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- 2 LOCATION**
 - . Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - . Contact the Department of Planning and Conservation and run a zoning check
 - . If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
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 - . Obtain all necessary licenses and permits
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 - . Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
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 - . Visit the City of Taunton Assessor's Office
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 - . Call the Internal Revenue Service office in Boston
 - . Get a federal tax identification number
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 - . Contact the Massachusetts Department of Revenue
 - . File Massachusetts state tax forms for your business
 - . Get a Sales Tax Registration Number and Certificate
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 - . Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

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Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

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Taunton, MA 02780
508-822-1020
www.seedcorp.com

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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

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15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the **Building Department**:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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Taunton, MA 02780
508-821-1095*

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If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

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Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Obtain all necessary licenses and permits.

- 4a. Depending on what materials you use, you may need a **Hazardous Materials Control Permit**. Contact the **City of Taunton Board of Health** for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

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9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. Bonding of employees is a form of insurance that is often used by cleaning services to demonstrate to their customers that the employees are reliable.

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

Dry Cleaner



CHECKLIST

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- 2 LOCATION**
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 - Contact the Department of Planning and Conservation and run a zoning check
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- 4 LICENSING**
 - Obtain the appropriate permits from the Massachusetts Department of Environmental Protection and, if applicable, receive ERP Compliance Certification.
 - Obtain any additional necessary permits or licenses.
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
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Taunton, MA 02780
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15 Summer St.
Taunton, MA 02780
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15 Summer St.
Taunton, MA 02780
508-821-1015*

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Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

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

Massachusetts Department of Environmental Protection
One Winter Street
Boston, MA 02108
617-292-5500
<http://www.state.ma.us/dep>

- 4a. Operating a dry cleaning facility requires that you deal properly with potential pollutants such as:
- industrial wastewaters from your separator, vacuum, washing machine or boiler;
 - air contaminants from the perchloroethylene, dry cleaning machines, boilers, or spotting solvents;
 - hazardous waste including waste perchloroethylene, muck, used filters, saturated rags, lint, or wipes.

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

<http://www.mass.gov/dep/recycle/approvals/hwforms.htm#gen>

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

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

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

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

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

Massachusetts Department of Environmental Protection
MassDEP Southeast Region
20 Riverside Drive
Lakeville, MA 02347
508-946-2700
dep.seroinfo@state.ma.us

- 4b. Obtain Environmental Results Program (ERP) Certification from the Massachusetts DEP **unless** your dry cleaning business will not conduct cleaning operations onsite, will not use perchloroethylene, or will use only coin operated dry cleaning machines. ERP is an annual

certification process covering air pollution, industrial waste, and hazardous waste management requirements.

- 4c. In some cases, your facility could require additional permitting beyond ERP to comply with federal, state, or local environmental regulations. This may include (but is not limited to) the following:
- industrial wastewater from your facility, including wet laundry wastewater, will discharge into a storm drain, waterbody, waterway, certified wetland, the ground, or sewer;
 - in a year, your facility will use more than 2,100 gallons of perchloroethylene in dry-to-dry machines or 1,800 gallons of perchloroethylene facility-wide where transfer machines are in use.
 - in a year, your facility will use more than 10,000 pounds of toxic chemicals on the federal CERCLA or EPCRA chemical lists.

Note: Once your business is open, be sure to regularly review environmental regulations as they change over time. Some states have already banned the use of perchloroethylene.

- 4d. You will most likely need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health**. Contact the Board of Health for more information.

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Flower Shop



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- 4 LICENSING**
 - Obtain all necessary licenses and permits
 - If you plan to *grow* “woody plants,” obtain a Agriculture Grower’s certificate from the Massachusetts Department of Food and Agriculture
 - If you plan to *sell* “woody plants,” obtain an Agent’s certificate from the Massachusetts Department of Food and Agriculture
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www.msfdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will

look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the **Zoning Board**, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

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

- 4a. If you intend to open a shop that will grow or sell “nursery stock” then your business will be subject to regulation by the **Massachusetts Department of Food and Agriculture’s Bureau of Farm Products & Plant Industries**. Nursery stock includes “woody plants” such as rose bushes, shrubs, trees, rhododendrons (including azaleas), and many household plants.

*Massachusetts Department of Food and Agriculture
Bureau of Farm Products & Plant Industries
251 Causeway Street #500
Boston, MA 02114
617-626-1700
<http://www.state.ma.us/dfa>*

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

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

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

- 4b. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used. Contact the Board of Health for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk’s Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and

facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Home-Based Business



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Obtain all necessary permits or licenses
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
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Fall River, MA 02721
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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will

look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned** for your home-based business.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

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Taunton, MA 02780
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- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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Taunton, MA 02780
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Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

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508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

The licenses required for a home-based business vary depending on what type of business you will be starting. When starting a home business be sure to check with the **City Clerk**, the **Board**

of Health, and the **License Commission** as well as any other relevant city department to ensure that you have all the necessary licenses and permits you will need.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

*License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037*

*Taunton City Clerk
City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1024*

Note: Many occupations require occupational licenses issued at the state level or by occupational boards. Be sure to acquire any necessary occupational licenses.

5 BUSINESS CERTIFICATE

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617-316-2850
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http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Home Improvement Contractor



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Become a registered Home Improvement Contractor
 - Obtain additional necessary permits or licenses
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
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DETAILED STEPS

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Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

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Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

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Fall River, MA 02721
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<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

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*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

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15 Summer St.
Taunton, MA 02780
508-821-1043*

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*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

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4 LICENSING

Register with the **Massachusetts Board of Building Regulations and Standards (BBRS)**.

- 4a. If you plan to do residential contracting including, but not limited to, carpentry, roofing, siding, and/or window work, then you must register with the **BBSR Massachusetts Home Improvement Contractor Program**. Call the Home Improvement Contractor Program office at 617-727-7532 to request an application or download the forms online. This program also details contract requirements and provides sample contracts. Depending on scope of your intended business or your professional background, you may be exempt from the registration requirement.

*Massachusetts Home Improvement Contractor Registration Program
State Board of Building Regulations and Standards
One Ashburton Place, Room 1301
Boston, MA 02108
617- 727-7532
<http://www.state.ma.us/bbrs/hic.htm>*

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

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

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

*Board of State Examiners of Plumbers & Gasfitters
617-727-9952
<http://www.mass.gov/dpl/boards/pl>*

*Board of State Examiners of Electricians
617-727-9931
<http://www.mass.gov/dpl/boards/el>*

- 4b. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used.

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15 Summer St.
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Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

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Boston, MA 02204
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- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office. If you operate as subcontractor on a larger job, you may be required to show evidence of workers compensation insurance on yourself.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Interior Decorator



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Obtain additional necessary permits and licenses
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
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 - Call the Internal Revenue Service office in Boston
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 - File Massachusetts state tax forms for your business
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 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

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Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msfdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

If operating out of an office, draft a detailed floor plan, as you will need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan

should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

There are no unique licensing requirements to operate an interior decorating business in Massachusetts. Interior decorators can and often do work without formal credentials or training.

However, decorating is a very competitive field and you may want to consider becoming certified with the American Society of Interior Designers (ASID) or a similar trade association before starting your business. To become certified you will need to pass the National Council of Interior Design Qualification exam. This exam tests your understanding of national, state, and local building and fire safety codes, spatial planning, and project management. For more information about the differences between interior design and interior decorating, contact ASID or visit their website:

*American Society of Interior Designers
608 Massachusetts Ave., NE
Washington, DC 20002
202-546-3480
<http://www.asid.org>*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
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Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

instructions on compliance with federal regulations.

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

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9 INSURANCE

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



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DETAILED STEPS

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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*

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

*SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com*

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

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2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

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Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
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15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the Zoning Board, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**. *15 Summer St.*

*Taunton, MA 02780
508-821-1024*

4 LICENSING

Obtain all necessary licenses and permits.

- 4a. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used. Contact the Board of Health for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4b. You may need a **Flammable Storage Permit** from the **City of Taunton Fire Prevention Office**.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

In addition both the Massachusetts Arborists Association (MAA) and Associated Landscape Contractors of Massachusetts (ALCM) offer optional certification and professional development programs.

For more information on becoming a Massachusetts Certified Landscape Professional, contact either the MAA or ALCM.

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

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

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
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Taunton, MA 02780
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Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

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

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<http://www.irs.gov>*

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

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

9 INSURANCE

Do a thorough risk assessment and determine what coverage best suits your business's needs. Commercial vehicle insurance is required on all trucks used in the business.

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

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Laundromat



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Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

As long as your facility will not service industrial facilities, hospitals/clinics, or commercial uniforms, there are no specific permitting requirements for operating a laundromat. However, your facility will need to be connected directly to Taunton's sewer system.

- 4a. Laundromats do not typically require additional permits from the **Massachusetts Department of Environmental Protection (DEP)**. Depending on the amount of wastewater discharged from your facility, however, your laundromat may need permits for sewer discharge. For more information on this and other environmental regulations that could affect your business, contact the DEP Division of Business Compliance or visit their website:

*Division of Business Compliance
Massachusetts Department of Environmental Protection
MassDEP Southeast Region
20 Riverside Drive
Lakeville, MA 02347
508-946-2700
dep.seroinfo@state.ma.us*

- 4b. If you intend to place snack or soda machines in your laundromat, you will need permits from the **Massachusetts Food Protection Program (FPP)**. Applications can be downloaded at the FPP website or you can contact the FPP directly:

*Food Protection Program
Massachusetts Department of Public Health
305 South Street
Jamaica Plain, MA 02130
617-983-6700
<http://www.mass.gov/dph/fpp/vendinglic.htm>*

Also contact the Board of Health, to see if you need any food safety permits:

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and

facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Obtain all necessary licenses and permits
 - Register your vehicle(s) with the Massachusetts Registry of Motor Vehicles to obtain livery plates
 - Obtain other miscellaneous applicable licenses and permits, depending on your circumstances.
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msfdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will

look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the **Zoning Board**, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

- 4a. Visit your local branch of the **Massachusetts Registry of Motor Vehicles (RMV)**. Obtain the appropriate license for operating the vehicle(s) you will use transport

passengers. Your vehicle(s) must have livery plates and meet Massachusetts' inspection standards. Upon receiving your federal tax ID number (see Step 8), you may register your livery vehicles with the Registry of Motor Vehicles:

- You must acquire livery plates for each vehicle that you intend to use to carry passengers.
- You will pay a minimum of \$80 dollars for each vehicle. If a vehicle has seven or fewer passenger seats, the additional fee per seat is \$6. If the vehicle has more than seven seats, it will cost you \$8 per seat in addition to the \$80 minimum fee.

For information on fees for registering your vehicle(s), visit the RMV website:

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

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

- 4b. Livery vehicles transporting more than nine passengers are required to have a Certificate of Compliance for Charter Service from the **Transportation Division** of the **Massachusetts Department of Telecommunications and Energy (DTE)**.

*Massachusetts Department of Telecommunications and Energy
One South Station
Boston, MA 02110
617-305-3559
<http://www.mass.gov/dte>*

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

- 4c. Livery services traveling on I-90, the I-93 tunnel, the South Station tunnel, and the Boston Harbor tunnels need a Common Carrier License from the **Massachusetts Turnpike Authority**.

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

- 4d. Vehicles that transport passengers across state lines and weigh more than 10,000 pounds need to register with the **U.S. Department of Transportation**.

*Department of Transportation
Motor Carrier Safety
55 Broadway, Bldg. 3
Cambridge, MA 02142
617-494-2270
<http://www.fmcsa.dot.gov/index.htm>*

- 4e. Vehicles operating in and out of Logan Airport must obtain a letter from a city official (on official letterhead) stating that the city has no objections to your business before filing for permission from the **Massport Ground Transportation Unit (GTU)**. Your operating agreement will require the following:
- proof of insurance for the certificate holder that covers at least: \$250,000 of bodily injury per person, \$500,000 of bodily injury per accident, and \$100,000 in property damage;
 - a Certificate of Insurance with a broker's stamp, authorized signature, and the name of the certificate holder;
 - a list of fleet vehicles;
 - a certified check or money order for the appropriate fee. (You will have to pay 3 months of operating fees in advance);
 - vehicles with operational air conditioning, a clean luggage compartment, and working seat belts.

For more information, visit the Massport website:

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

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

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

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

- 4f. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** if you service your own vehicles. Visit the Board of Health for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4g. Contact the **Taunton City Clerk** and obtain a **Livery License**.

*Taunton City Clerk
City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1024*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

Do a thorough risk assessment and determine what coverage best suits your business's needs. Commercial vehicle insurance is required.

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Retail Store



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Check with the fire department to ensure that your building conforms to fire code.
 - If selling tobacco, alcohol, second-hand goods or food, obtain any additional necessary permits or licenses.
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

SEED Corp.
80 Dean St.
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Also, check out the Business Plan Booklet either by requesting a hard copy or visiting

<http://www.seedcorp.com/assistance/booklet.pdf>

Or, contact the Southeastern Massachusetts Regional Small Business Development Center for a detailed business plan guide with a sample business plan:

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msbdc.org/semass

Or, contact the Weir Economic Industrial Revitalization Corporation (WEIR Corp), WEIR Corp offers workshops for new entrepreneurs and a business loan fund:

WEIR Corp.
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will

look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the **Zoning Board**, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

There are no further required licenses or permits for a retail store. If you are vending any of the following products, however, you should contact the appropriate agency for information on licenses or permits.

- 4a. Food: You will need a **Retail Food Permit** from the **City of Taunton Board of Health**.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4b. Tobacco: **Massachusetts Department of Revenue**, Cigarette Tax Unit at 617-887-5090 or visit <http://www.dor.state.ma.us/cigarette/cigarette.htm>. In addition you will need a **Tobacco Permit** from the **City of Taunton Board of Health**.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4c. Milk: You will need a **Milk Permit** from the **City of Taunton Board of Health** if you will sell milk as retail or use milk for service (including coffee service).

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4d. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health**. Visit the Board of Health for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

- 4e. Lottery Tickets: **Massachusetts Lottery Commission** (800-462-0234 x 739) or <http://www.masslottery.com/foragents.html>

- 4f. Second Hand Goods: You will need a **Second Hand Article License** from the **Taunton City Clerk**:

*Taunton City Clerk
City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1024*

- 4g. Antiques: You will need an **Antique License** from the **Taunton City Clerk**:

*Taunton City Clerk
City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1024*

- 4h. Fresh Seafood (not canned): Massachusetts Department of Public Health, Food Protection Program (617-983-6700) and the Massachusetts Division of Marine Fisheries (617-626-1520).
- 4i. Alcohol: You will need a **Liquor License** from the **License Commission**. To begin this process, visit the license commission and file an application:

*License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037*

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

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

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Small Grocery Store



CHECKLIST

- 1 BUSINESS PLAN**
 - Draft a business plan
- 2 LOCATION**
 - Choose a location and draft a detailed floor plan
- 3 ZONING AND PERMITTING**
 - Contact the Department of Planning and Conservation and run a zoning check
 - If needed, get a Building Permit and then a Certificate of Occupancy from the Building Department
- 4 LICENSING**
 - Obtain all necessary licenses and permits
 - Become or hire a certified Food Safety Manager.
 - Obtain additional necessary licenses or permits, depending on what you are selling.
- 5 BUSINESS CERTIFICATE** (only if company will be a sole proprietorship or general partnership)
 - Get a Doing Business As (DBA) Certificate from the Taunton City Clerk
- 6 TAXES**
 - Visit the City of Taunton Assessor's Office
 - File the appropriate forms then begin bill payments in person or by mail
- 7 INTERNAL REVENUE SERVICE**
 - Call the Internal Revenue Service office in Boston
 - File federal tax forms for your business
 - Get a federal tax identification number
- 8 MASSACHUSETTS DEPARTMENT OF REVENUE**
 - Contact the Massachusetts Department of Revenue
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate
- 9 INSURANCE**
 - Do a risk assessment and inventory of your business's facility and property



DETAILED STEPS

1 BUSINESS PLAN

Draft a business plan. Business plans are part of a continuous process to define your business concept, understand your market, set goals and effectively meet client needs. Typically, plans encompass operational issues including, but not limited to, the following: What services and products will your business provide and what needs do these fulfill? Who is your target market and how will you reach them? How will your company secure and repay financing?

For additional information about crafting a business plan and entering the Taunton market (or for any technical assistance), consult the Southeastern Economic Development Corporation (SEED):

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TIP: This guide concerns the regulations and licensing requirements for starting a sole proprietorship with no employees. If planning on hiring employees, please consult Appendix I, “Navigating the Regulations to Become an Employer.”

2 LOCATION

Draft a detailed floor plan, as you may need it throughout the permitting and licensing process. If you plan to make repairs or do renovations, the floor plan should show what the property will

look like when the work is complete. The floor plan does not need to be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets.

3 ZONING AND PERMITTING

Check with the **Department of Planning and Conservation** to see if your property is **properly zoned**.

*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

*Zoning Board of Appeals
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the **Zoning Board**, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

- 4a. Become or hire a certified **Food Safety Manager**. You can find out about the trainers by visiting:

<http://www.state.ma.us/dph/fpp/retail/training.htm>

Or try calling one of the training programs directly to find out about certification programs in your area.

Experior Assessments
1-800-200-6241

National Registry of Food Safety Professionals
1-800-446-0257

National Restaurant Association Educational Foundation (ServSafe)
1-800-765-2122

In addition, if you are vending any of the following products, you should contact the appropriate agency for information on licenses or permits.

- 4b. Food: You will need to get a **Retail Food Permit** from the **City of Taunton Board of Health**. If you will have a deli or bakery you will need a **Food Service Permit** also from the board of health.

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400.

- 4c. Tobacco: **Massachusetts Department of Revenue**, Cigarette Tax Unit at 617-887-5090 or visit <http://www.dor.state.ma.us/cigarette/cigarette.htm>. In addition you will need a **Tobacco Permit** from the **City of Taunton Board of Health**.

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400

- 4d. Milk: You will need a **Milk Permit** from the **City of Taunton Board of Health** if you will sell milk as retail or use milk for service (including coffee service).

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400

- 4e. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health**. Visit the Board of Health for more information.

City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400

- 4f. Lottery Tickets: **Massachusetts Lottery Commission** (800-462-0234 x 739) or <http://www.masslottery.com/ForAgents.htm>
- 4g. Fresh Seafood (not canned): **Massachusetts Department of Public Health**, Food Protection Program (617-983-6700) and the **Massachusetts Division of Marine Fisheries** (617-626-1520).

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

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

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

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508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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Small Restaurant



CHECKLIST

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*Department Of Planning and Conservation
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1051*

- 3a. If your property is not properly zoned, you must acquire a **zoning variance** through the **Zoning Board of Appeals**.

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City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

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15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

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Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Obtain the necessary permits and certification.

- 4a. Become or hire a certified **Food Safety Manager**. You can find out about the trainers by visiting

<http://www.state.ma.us/dph/fpp/retail/training.htm>

Or try calling one of the training programs directly to find out about certification programs in your area.

Experior Assessments
1-800-200-6241

National Registry of Food Safety Professionals
1-800-446-0257

National Restaurant Association Educational Foundation (ServSafe)
1-800-765-2122

- 4b. You must obtain a **Common Victualer** license from the **City of Taunton License Commission**:

License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037

If you are vending any of the following products, you should contact the appropriate agency for information on licenses or permits.

- 4c. Alcohol: If looking to serve alcohol, contact the **License Commission** about obtaining a **Liquor License**:

License Commission
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1037

- 4d. Food: You will need to get a **Food Service Permit** from the **City of Taunton Board of Health**.

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508-821-1400

- 4e. Milk: You will need a **Milk Permit** from the **City of Taunton Board of Health** if you will sell milk as retail or use milk for service (including coffee service).

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TV/Radio/Computer Repair



CHECKLIST

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- 4 LICENSING**
 - Become a Licensed Master Technician for Television and Radio Repair.
 - Obtain additional necessary licenses or permits.
- 5 BUSINESS CERTIFICATE**
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City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

- 3b. Building Permits are required for any work beyond “ordinary repairs”. The general rule is if you are picking up a hammer, give the Building Department a call. Even if you are just putting up a new sign—or merely replacing an existing one—you must get a permit. To do so, contact the Building Department:

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3c. If you are within one hundred feet of a “wetland resource area”, you may need to file a **Notice of Intent** with the **Conservation Commission** in order to move forward with your project. For more information on what constitutes a “wetland resource area” or whether you need to file a Notice of Intent, contact the Conservation Commission:

*Conservation Commission
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095*

- 3d. The Taunton zoning ordinance defines a sign as a structure that consists of a device, light, letter, word, model, banner, pennant, trade flag, logo, insignia, or representation that advertises, directs, or announces a use conducted, goods, products, services or facilities available.

If your business is in the Downtown Taunton Historic District you will need to obtain approval by the **Historic Board**. Since the Historic Board does not have offices or staff, you should direct your inquiries to the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

If you are uncertain as to whether or not your business falls within the Taunton Redevelopment Authority Urban Renewal District, call the TRA at (508) 821-1030. If your business is in the TRA Urban Renewal District, you will need to obtain approval from the **Taunton Redevelopment Authority**.

After you have contacted the appropriate agencies above, you must get approval from the **Zoning Board**:

*Zoning Board
City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1043*

Once your sign proposal had been reviewed and approved by the **Zoning Board**, then you are ready to apply for a **Sign Permit** from the **Building Department**.

*Building Department
Taunton City Hall, Second Floor
15 Summer St.
Taunton, MA 02780
508-821-1015*

- 3e. You must contact the **Fire Prevention Office** to schedule a final inspection.

*City of Taunton Fire Prevention
2 Kilmer Ave
Taunton, MA 02780
508-821-1453*

Their hours are M-F 8am-9am and 4pm-5pm.

Once you have completed your repairs and passed the fire inspection, you most likely will be required to get a new **Certificate of Occupancy**. (However, there are exceptions. A sign replacement, for instance, does not require a new Certificate of Occupancy.) Again, contact the **Building Department**.

4 LICENSING

Become a **Licensed Master Technician for Television and Radio** with the state's **Board of Television and Radio Repair**.

*Board of Registration of Radio and Television Technicians
Division of Professional Licensure
239 Causeway Street, Suite 500
Boston, MA 02114
617-727-4459
<http://mass.gov/dpl/boards/tv/index.htm>*

- 4a. Before you can become a Master Technician you must receive a basic technician's license, also called a learner's permit. To obtain your learner's permit you must meet the following requirements:
- be at least 18 years old;
 - pay the appropriate fee to the **Division of Professional Licensure**;
 - have a licensed Master Technician submit a written statement made under oath certifying that you are employed with him or her, will work directly under his or her supervision, and that he or she will be jointly responsible for the quality of your work.

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

<http://www.mass.gov/dpl/boards/tv/forms/tvappl.pdf>.

- 4b. You are eligible to take the Master Technician licensure exam from the Board of Registration of Television and Radio after you have been a technician with at least one year (2,000 hours) of experience as a technician doing repair and maintenance of radio and TV receivers. For additional information on the exam and obtaining an application to become a Master Technician visit: <http://www.mass.gov/dpl/boards/tv>.
- 4c. You may need to get a **Hazardous Materials Control Permit** from the **Taunton Board of Health** depending on materials used. Contact the Board of Health for more information.

*City of Taunton Board of Health
45 School Street
Taunton, MA 02780
508-821-1400*

5 BUSINESS CERTIFICATE

You must complete a zoning check before a business certificate will be issued (see section 3). Prior to opening, you must acquire a **Doing Business As (DBA) Certificate**. Complete an application and submit it to the **City Clerk** with the \$20 application fee:

*City Clerk's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1024*

Business Certificates are good for four years.

TIP: Open a business account with your local bank or credit union. If you are not using your social security number for your business, be sure to get your Tax ID# before opening a business bank account. A separate business account spares you the hassle of untangling personal and business transactions when you file taxes, decreases the likelihood of a missed deduction, and facilitates transparent recordkeeping in the event of an audit. Business accounts also increase credibility with potential lenders and clients and accommodate business growth. If possible get a debit card with your account to help you with back up record keeping.

6 TAXES

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. It is required that you file one with the **City Assessor's Office**:

*City Assessor's Office
Taunton City Hall, First Floor
15 Summer St.
Taunton, MA 02780
508-821-1011*

7 INTERNAL REVENUE SERVICE

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

*Internal Revenue Service
JFK Federal Building
15 New Sudbury St.
Boston, MA 02203
617-316-2850
<http://www.irs.gov>*

8 MASSACHUSETTS DEPARTMENT OF REVENUE

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

*Massachusetts Department of Revenue
Data Integration Bureau
PO Box 7022
Boston, MA 02204
<http://www.dor.state.ma.us>*

- 8a. Call the DOR's Customer Service Office at (617)-887-MDOR (6367) or toll free at (800-392-6089) to request the forms by mail. Forms and filing instructions are available on the DOR website; however, it is still recommended that you speak to a DOR representative to ensure you are in full compliance with the law:

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

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

9 INSURANCE

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

Most forms of insurance are not required. However, business insurance protects you and your business in the event of fire, theft, or other losses. The most common coverage types include liability, property, business interruption, "key man," automobile, and home office.

The U.S. Small Business Association (SBA) publishes a booklet called "Small Business Risk Management Guide, #MP-28," which contains information about insurance requirements for business owners. It is available from the SBA by calling 617-565-5590 or you can download it from their website at:

http://www.sba.gov/idc/groups/public/documents/sba_homepage/serv_pub_mplan_mp28eng.doc

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

Appendix I. Navigating the Regulations to Become an Employer

Pioneer Institute offers this brief supplement to entrepreneurs who wish to become employers. The checklist explains the state and federal tax requirements and regulations surrounding hiring and employing. We hope you find it useful and wish you luck in your ventures.

Preparation

Before hiring:

1. **Get a *Federal Employer Identification Number*.**
You will need to use this on tax returns. Submit an application, form SS-4, to the Internal Revenue Service. Find it at <http://www.irs.gov>.
2. **Register to pay *the state unemployment tax*.**
Submit an Employer Status Report, form 1110, to the Massachusetts Division of Unemployment Assistance. Do it online using the state's Webfile system at <https://wfb.dor.state.ma.us/webfile/>.
3. **Get *workers' compensation insurance*.**
Massachusetts state law requires it. The state offers the Massachusetts Guide to Workers' Compensation at <http://www.mass.gov/dia/DESKSCAN/erguide.pdf>. For more information, contact your insurance provider or the state's Insurance Rating Bureau: (617) 439-9030.
4. **Learn about *minimum wage laws, poster requirements, and the family leave act*.**
The Massachusetts Department of Workforce Development offers plenty of information online: <http://www.mass.gov/dwd/otherr.htm>.

TIP: You may also want to register with the **Electronic Federal Tax Payment System**. Although it is not required, registering allows you to pay all of your federal taxes online. Go to <http://www.eftps.gov/> for more information.

Hiring

With every new hire:

1. **Check for a *Social Security Card*.**
If lacking one, the employee must submit an application, form SS-5, to the Social Security Administration. Find out more: <http://www.ssa.gov>.
2. **Submit a *W-4 form* for each new employee.**
This form determines how much of his or her wages should be withheld. Submit this form to the Internal Revenue Service. You may do so online: <http://www.irs.gov>.
3. **Complete a federal *Employee Eligibility Verification Form*.**
Do not submit this form to the government. You may dispose of this form a year after the employee's departure or three years after the hire, whichever is longer. Find the form, an I-9, at the U.S. Citizenship and Immigration Services website: <http://www.uscis.gov>.

Note: If your company has more than twenty-five employees, you must report all new hires to the state. You may do so online here: http://www.cse.state.ma.us/programs/newhire/nh_system.htm.

TIP: The Department of Workforce Development offers numerous hiring incentives and training grants. Find out more online: <http://www.detma.org/BSHome.htm>.

Ongoing Taxes

An employer must:

1. *Withhold federal income, Medicare and social security taxes.*

Use employees' W-4 forms, the IRS's Employer's Tax Guide, and the IRS's "withholding calculator." Find the latter two online: <http://www.irs.gov>.

a. Each quarter, report these withholdings with the employer's **quarterly federal tax return**, form 941. Find it at <http://www.irs.gov>.

2. *Pay the Federal Unemployment Tax.*

Unlike the taxes in the previous step, this tax is *not* withheld from employee paychecks. Employers pay it.

a. Annually, report and pay this tax by submitting the **Employer's Federal Unemployment Tax return**, form 941. Again, find it at <http://www.irs.gov>.

3. *Distribute W-2 forms to employees at the end of each year.*

Send copies of these wage-reporting forms to the Social Security Administration:

<http://www.ssa.gov>.

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

Additional Information:

For more information on:

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

Appendix II. Important Resources for Taunton Entrepreneurs

City of Taunton Government Offices

Assessor's Office

Taunton City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1011

Building Department

Taunton City Hall, Second Floor
15 Summer Street
Taunton, MA 02780
508-821-1015

City Clerk's Office

Taunton City Hall, First Floor
15 Summer Street
Taunton, MA 02780
508-821-1024

Conservation Commission

City Hall Annex (Behind City Hall), First Floor
15 Summer St.
Taunton, MA 02780
508-821-1095

Department of Public Works

Taunton City Hall, Third Floor
15 Summer Street
Taunton, MA 02780
508-821-1027

Fire Department Headquarters

50 School Street
Taunton, MA 02780
508-824-4024

Fire Prevention Office

2 Kilmer Avenue
Taunton, MA 02780
508-821-1453

Health Department

45 School Street
Taunton, MA 02780
508-821-1400

License Commission

Taunton City Hall, Second Floor
15 Summer Street
Taunton, MA 02780
508-821-1037

Mayor's Office

Taunton City Hall
15 Summer Street
Taunton, MA 02780
508-821-1000

Planning and Conservation

City Hall Annex
15 Summer Street
Taunton, MA 02780
508-821-1051

Police Department Headquarters

23 Summer Street
Taunton, MA 02780
508-824-7522

Sewer Commission

Department of Public Works
Taunton City Hall, Third Floor
15 Summer Street
Taunton, MA 02780
508-821-1074

Water Department

Taunton City Hall
15 Summer Street
Taunton, MA 02780
508-821-1045

A Short List of Business Assistance and Lending Resources

Bay Colony Development Corporation

This SBA-approved lender provides subsidized loans for commercial real estate development and equipment purchasing.

Bay Colony Development Corporation
Reservoir Place, Suite 222
1601 Trapelo Road
Waltham MA 02451
781-891-3594
888-355-6663
<http://www.baycolony.org/>

Massachusetts Business Development Company

This "Preferred" SBA lender offers gap financing and a number of other loan options for your small business.

Main 500 Edgewater Drive, Suite 555
Wakefield, MA 01880
781-928-1100
<http://www.mass-business.com/>

Massachusetts Certified Development Corporation

This SBA lender offers a number of loan resources to small businesses across the state.

50 Milk Street
Boston MA 02109
617-350-8877

Mass Business Resource Team

This government office offers Massachusetts businesses a cornucopia of information on a variety of topics, including business assistance loans, counseling services, hiring and training grants, best practices, tax incentives, and startup funding.

www.state.ma.us/mobd/

Taunton Area Chamber of Commerce

The Taunton Area Chamber of Commerce offers a number of services to its business members.

12 Taunton Green, Suite 201
Taunton, MA 02780
508-824-4068
www.tauntonareachamber.org

Taunton Office of Economic and Community Development (OECD).

508-821-1030
<http://www.ci.taunton.ma.us/tauntonhtm/eds.htm>

Service Core of Retired Executives (SCORE)

SCORE is a great resource that has provided more than 7.3 million small businesses with quality, one-on-one advice from retired business executives. You may seek advice on-line (www.score.org) or at SCORE's Brockton office:

60 School Street
Brockton, MA 02301
508-587-2673

Or try their Providence office:

380 Westminster Street
Providence, RI 02903
401-528-4571

Southeastern Economic Development Corporation (SEED Corp)

SEED offers a number of loan programs, along with small business technical assistance programs, to Massachusetts' small businesses.

SEED Corporation
80 Dean Street
Taunton, MA 02780
508-822-1020
www.seedcorp.com

Southeastern Massachusetts Regional Small Business Development Center

This regional SBDC offers training, counseling, technical assistance, international trade assistance and information on loan opportunities.

Southeastern Massachusetts Regional SBDC
200 Pocasset Street
Fall River, MA 02721
508-673-9783
www.msbdc.org/semass

Weir Economic Industrial Revitalization Corporation (WEIR Corp)

WEIR Corp offers business support, workshops for entrepreneurs and a business loan fund.

Teri Bernert, Executive Director
120 Ingell Street
Taunton, MA 02780
508-821-9347
<http://www.weircorp.org/>

Commonwealth 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 Business Development Corporation

50 Edgewater Dr, Suite 555

Wakefield, MA 01880

781-928-1100

Massachusetts Department of Business and Technology

One Ashburton Place, Room 2101

Boston, MA 02108

617-727-8380

<http://mass.gov/portal/index.jsp?pageID=aghome&agid=ded>

Massachusetts Department of Environmental Protection

Western Regional Office

436 Dwight Street

Springfield, MA 01103

413-784-1100

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

Massachusetts Department of Revenue

Hurley Building

19 Staniford Street

Boston, MA 02114

617-887-MDOR(6367)

1-800-392-6089

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

Massachusetts Division of Marine Fisheries

251 Causeway Street, Suite 400

Boston, MA 02114

617-626-1520

<http://www.state.ma.us/dfwele/dmf>

Massachusetts Division of Professional Licensure

239 Causeway Street

Boston, MA 02114

617-727-3074

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

Massachusetts Division of Standards

One Ashburton Place, Room 115

Boston, MA 02108

617-727-3480

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

Massachusetts Export Center

State Transportation Building

10 Park Plaza, Suite 4510

Boston, MA 02116

617-973-8664

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

Massachusetts Office of Business Development

26 Court Street, 9th Floor

Boston, MA 02108

617-635-2000

<http://www.ci.boston.ma.us/dnd/OBD/default.asp>

Massachusetts Office of Child Care Services

• State Headquarters

51 Sleeper Street, 4th Floor,

Boston, MA 02210

617-988-6600

• Taunton Regional Office

21 Spring Street, Suite 2

Taunton, MA 02780

508-828-5025

<http://www.qualitychildcare.org>

Massachusetts Office of Consumer Affairs and Business Regulation

10 Park Plaza, Suite 5170

Boston, MA 02116

617-973-8787

888-283-3757

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

Massachusetts Registry of Motor Vehicles

Boston Office

630 Washington Street

Boston, MA 02111

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

State Office of Minority and Women Business Assistance

10 Park Plaza, Suite 3740

Boston, MA 02116

617-973-8692

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

State/National Trade Associations

ACCION-USA

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

American Automobile Association

• Approved Auto Repair Department
1-800-227-5602
• Regional Branch Office:
350 New State Highway, Suite 3
Raynham, MA 02767-1434
508-823-6000
<http://www1.aaa.com/aaa/240/sne/index.html>

Associated Grocers of New England

11 Cooperative Way
PO Box 6000
Pembroke, NH 03275
603-223-6710
<http://www.agne.com>

Associated Landscape Contractors of Massachusetts

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

Better Business Bureau

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

Boys and Girls Clubs of Boston

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

Commonwealth Corporation (Statewide Workforce Development)

The Schrafft Center
529 Main Street, Suite 110
Charlestown, MA 02129
617-727-8158
www.commcorp.org

Consumer Credit Counseling Service

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

Massachusetts Alliance for Economic Development

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

Massachusetts Alliance for Small Business Contractors

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

Massachusetts Arborists Association

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

Massachusetts Association of Community Development Corporations

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

Massachusetts Food Association

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

Massachusetts Nursery & Landscape Association

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

Massachusetts Restaurant Association

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

Massachusetts Small Business Development Centers (MSBDC):

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

UMass Boston SBDC

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

Southeastern Mass Regional SBDC

200 Pocasset Street
Fall River, MA 02721
508-673-9783
<http://www.msbdc.org/semass/>

**Massachusetts Small Business Development Center
Headquarters**

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

Massachusetts State Automobile Dealers Association

59 Temple Place
Boston, MA 02111
617-451-1051
<http://www.msada.org>

Massachusetts Technology Collaborative

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

National Association of Convenient Stores

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

National Cosmetology Association

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

National Grocers Association

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

National Institute for Automotive Service Excellence

101 Blue Seal Drive, S.E., Suite 101
Leesburg, VA 20175
1-877-ASE-TECH (273-8324)
703-669-6600
<http://www.ase.com>

New England Convenience Store Association

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

New England Livery Association

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

Retailers Association of Massachusetts

18 Tremont Street, Suite 1040
Boston, MA 02108
<http://www.retailersma.org>
877-RAM-6580 (726-6580)

Smaller Business Association of New England

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

Federal Government

Environmental Protection Agency- New England

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

Internal Revenue Service

- State Headquarters
15 New Sudbury Street
Boston, MA 02203
617-536-1040
- Field Office
166 Main St.
Brockton, MA 02401
508-586-4671
<http://www.irs.gov>

US Small Business Administration

O'Neill Building, Room 265
10 Causeway Street
Boston, MA 02222

- Finance: 617-565-5627
- Procurement and Technical Assistance: 617-565-5689

<http://www.sba.gov/ma>

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85 Devonshire St., 8th Floor

Boston, MA 02109

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(F): 617.723.1880

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