



NAVIGATING THROUGH **REGULATIONS & LICENSING REQUIREMENTS**

A Guide for
WORCESTER
Entrepreneurs in
20 Business Types



URBAN BUSINESS ALLIANCE PARTNERS





CHILD CARE



LANDSCAPING



CAR REPAIR



LAUNDROMAT



BARBER SHOP



LIVERY



BEAUTY SALON



RETAIL STORE



CAR DEALERSHIP



SEWING SHOP



CATERING



SHOE REPAIR



CLEANING SERVICE



SMALL GROCERY



FLORIST



RESTAURANT



HOME IMPROVEMENT



STREET VENDOR



HOME DECORATOR



TV REPAIR

Navigating THROUGH Regulations & Licensing Requirements

A Guide for
WORCESTER
Entrepreneurs in
20 Business Types

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Putting Ideas into action.

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INTRODUCTION

“This is the ideal tool for entrepreneurs who are not familiar with all the steps necessary to start a business. This invaluable resource will help entrepreneurs save time and money, and avoid conflicts with the regulatory agencies that oversee their industries.”

—Juan Gomez, Program Director
ACCION USA-Worcester

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

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

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

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

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

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

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

Please send your comments and suggestions to:

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Disclaimer

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

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



CHECKLIST

BUSINESS PLAN

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

LICENSING

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

LOCATION

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

ZONING AND PERMITTING

- 4** Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee



CHECKLIST

TAXES

- 6** Visit the **City of Worcester Assessing Department**
 - File a Form of List
- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate, if applicable
- 8** Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - File federal tax forms for your business
 - Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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



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



617-988-6600



<http://www.qualitychildcare.org>

The Westborough Regional Office covers the City of Worcester. You should call the regional office to learn about becoming a licensed child care provider.



*Massachusetts Office of Child Care Services
180 Turnpike Road
Westborough, MA 01581*



508-871-7181

2a. Complete OCCS Orientation Program. This can be done at any Child Care Resource Agency location. Call 617-988-6600 or check the website for locations.



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

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



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

.....



DETAILED STEPS

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

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

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

2c. Medical Requirements

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

2d. Information Requirements

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

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

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



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

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

✉ *Child Care Connection*
 100 Grove Street, Suite 102
 Worcester, MA 01605
 ☎ 508-757-1503 or 1-800-278-1503

✉ *Child Care Resources*
 90 Madison Street
 Worcester, MA 01608
 ☎ 508-798-8112 or 1-800-952-9183



DETAILED STEPS

LOCATION

3

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

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



DETAILED STEPS

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610

☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610

☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610

☎ 508-799-1215



DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
 20 East Worcester Street, 3rd floor
 Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department*
 141 Grove Street
 Worcester, MA 01605
 ☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
 City Hall, Room 206
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm



DETAILED STEPS

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner’s name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



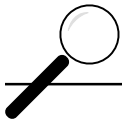
<http://www.dor.state.ma.us>

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



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

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



DETAILED STEPS

- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

✓ CHECKLIST

TAXES

- ❑ 6 Visit the **City of Worcester Assessing Department**
 - ❑ File a Form of List
- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

CERTIFICATE OF REGISTRATION

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





DETAILED STEPS

BUSINESS PLAN

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

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

LICENSING

2 Obtain all necessary permits.



2a. In order to operate an Auto Repair Shop in Worcester, you must file for a license with the **License Unit** of the **City of Worcester Fire Department**.

 *Fire Department*
 141 Grove Street
 Worcester, MA 01605
 508-799-1822
fire@ci.worcester.ma.us



- The application is 10 pages long. Complete all 10 pages if you are starting a new Auto Repair Shop.
- If you are taking over an existing Auto Repair Shop, complete pages 1 through 3 only.

2b. The application contains two forms that require additional visits to city offices:

- You must confirm that the property is properly zoned for an auto repair shop. Page 7 of the application requires zoning approval from the **City of Worcester Department of Code Enforcement**. Visit the Department of Code Enforcement with the form to request zoning approval and occupancy permitting to be presented to the City of Worcester Fire Department.

 *Department of Code Enforcement*
 25 Meade Street
 Worcester, MA 01610
 508-799-8534
code@ci.worcester.ma.us

- Visit the **City of Worcester Treasurer and Collector of Taxes** with the REAP Release Form, which is included as Page 9 of the application.

 *Treasurer and Collector of Taxes*
 City Hall, Room 203
 455 Main Street
 Worcester, MA 01608
 508-799-1145
treasurer@ci.worcester.ma.us

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DETAILED STEPS

- The REAP Release Form is signed by the Assistant Treasurer indicating that neither you nor the property you intend to use for your business has any outstanding taxes. The check will be run in a few minutes by the Treasurer’s office, and if no outstanding taxes exist, you will receive the necessary signature.
- 2c. After completing the license application, submit it to the **License Unit** at the **City of Worcester Fire Department**. The license inspector will then call the **City of Worcester Law Department** to set up a time and date for a hearing. A hearing will be held to discuss and rule on your license application.
 - 2d. You are required to notify all abutters or neighbors of the property of your plans to open an auto repair shop. This must be done through registered mail. The registered letters must state the date and time of the hearing. Abutters to the property are encouraged to attend to voice any concerns. You must show all postal receipts for the registered letters at the time of your license hearing.
 - 2e. If your business is approved following the hearing, you may work towards your opening date with continuous inspections to monitor your progress.

Operating an auto repair shop also 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
InfoLine: 1-800-462-0444

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

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

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

Return the completed form to the **DEP Central Regional Office**.

 *Massachusetts Department of Environmental Protection*
Central Regional Office
627 Main Street
Worcester, MA 01608
 508-792-7650

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



DETAILED STEPS

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



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

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



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

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



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

You should call the DEP Central Regional Office at 508-792-7650 to ensure you are in full compliance with the law.

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



*Massachusetts Division of Standards
One Ashburton Place
Room 1115
Boston, MA 02108*



617-727-3480



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

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



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

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



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us

.....



DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

TAXES

6

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

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





DETAILED STEPS

- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

 *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.





<http://www.irs.gov>

CERTIFICATE OF REGISTRATION

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

9

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

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

- 9a. The completed application must include the following:
- two letters of recommendation from individuals who are either Registered Motor Vehicle Repair Shop operators, elected public officials, or members of the Massachusetts Bar.
 - a registration fee of \$300 payable by business check or money order
 - a surety bond, or letter of credit, in the amount of \$10,000



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become (or hire) a registered master barber

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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



C H E C K L I S T

- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number

CERTIFICATE OF REGISTRATION

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





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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

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



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



617-727-7367

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



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

LOCATION

3 Draft a detailed floor plan for submission to the Board of Registration of Barbers. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, and electrical outlets/equipment.

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



DETAILED STEPS

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610

☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610

☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

- Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us

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DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

TAXES

6

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

✉ *Assessing Department*
City Hall, Room 201
455 Main Street
Worcester, MA 01608
 ☎ *508-799-1098*
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
40 Southbridge Street
Worcester, MA 01608
 ☎ *508-792-7300*

✉ *Massachusetts Department of Revenue*
Hurley Building, 19 Staniford Street
Boston, MA 02114
 ☎ *617-887-6367 or 1-800-392-6089*



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

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



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

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



DETAILED STEPS

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>

CERTIFICATE OF REGISTRATION

9

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

- 9a. After the floor plan has been reviewed, you will be contacted by the barber investigator. If the floor plan is approved, the investigator will make an appointment to inspect the facility.
- If any renovations have been made, you will need to have the plumbing and electrical forms signed by a Worcester inspector.
 - You will also be asked to provide your business certificate from the Worcester City Clerk’s office.
 - The investigator will request the fee.
- The inspector will look for several critical things in your shop:
- The shop must have hot and cold running water.
 - If hot and cold water are available from a public supply, then that must be your source. Where no public water supply is available, water must be supplied from a “suitably located pressure or gravity tank.”
 - You must have a sink or sinks that is/are capable of disposing of all wastewater.
 - You must have an accessible bathroom, with toilet and adequate sink for hand washing.
- 9b. If the inspector finds the facility up to code, then he/she will allow the shop to open and the registration board shall issue a Certificate of Registration for your barber shop. All Certificates of Registration for barber shops shall be renewed biennially. Be sure that you have filed all the necessary forms before opening your business.



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become (or hire) a licensed cosmetologist

LOCATION

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

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

- 6 Visit the **City of Worcester Assessing Department**
 - File a Form of List
- 7 Contact the **Massachusetts Department of Revenue**



CHECKLIST

- File Massachusetts state tax forms for your business
- Get a Sales Tax Registration Number and Certificate, if applicable
- 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - File federal tax forms for your business
 - Get a federal tax identification number

OPERATING LICENSE

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





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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



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



617-727-9940



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

LOCATION

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

- 3a. If this property is attached to your home, the shop and home must comply with the regulations of the **Board of Registration of Cosmetologists, Massachusetts Division of Professional Licensure**.
 - In order to operate a salon from one's home, one must have a room or rooms separated from the living quarters in the house, and there must be an available bathroom facility for employees and customers that is separate from the facility used by residents of the home.
 - The door leading into the salon must be visible from the street and must not require customers to pass through the living quarters of the residence of the home.
 - Home operation also requires licensure from the Division of Professional Licensure (see Step 9).



DETAILED STEPS

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

ZONING AND PERMITTING

4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

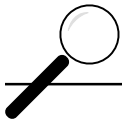
- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
 - If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:

 <http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ *508-799-1215*

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ *508-799-1454 or 508-929-1300*
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822*
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.





DETAILED STEPS

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk's Office** to file a Business Certificate (d/b/a).

✉ *City Clerk, Room 206
City Hall, 455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

5a. After you fill out the form, have it notarized at the City Clerk's office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner's name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department, Room 201
City Hall, 455 Main Street
Worcester, MA 01608*
☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue
40 Southbridge Street
Worcester, MA 01608*
☎ 508-792-7300

✉ *Massachusetts Department of Revenue
Hurley Building, 19 Staniford Street
Boston, MA 02114*
☎ 617-887-6367 or 1-800-392-6089



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



DETAILED STEPS

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




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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

 *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>

OPERATING LICENSE

9

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

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




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

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



DETAILED STEPS

- 9b. The application form contains the following instructions for successful completion: Submit your floor plan.
- Indicate rooms/equipment, front door/back door, bathroom location, and salon set-up.
 - Include owner’s name and two phone numbers (home & business/day & evening).
 - Indicate if location is currently a licensed salon being purchased.
 - If renovations are necessary for plumbing and/or electrical work, have the forms attached to application completed by the Plumbing and/or Electrical Inspector of Worcester. (Refer to the **City of Worcester Department of Code Enforcement** for more information.)
 - Include a COPY of the manager’s current license. Note: The owner does not have to be the licensed manager.
 - Indicate name and address of salon. This must be the street address and not a PO Box.
 - Mail floor plan and enclosures to the Office of Investigations.

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

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

- 9c. At the inspection, have the following items available:
- Copy of Rules & Regulations (240 CMR). To obtain a copy of the Rules & Regulations, call the State House Bookstore at 617-727-2834. A copy will be mailed for a small fee plus postage. Or download the document from the Massachusetts Cosmetology Board’s website.



http://www.state.ma.us/reg/boards/hd/rule_reg.htm

- Completed Business Certificate from the Lawrence City Clerk’s Office
- Certificate of Occupancy from City of Lawrence Inspectional Services
- If renovations have been made, the Plumbing Form and/or the Electrical Form signed by a Lawrence inspector
- Check or money order for the appropriate fee made payable to Commonwealth of Massachusetts

OPERATIONAL RULES

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

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



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



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain the required licensure
 - Visit the **Licensing Board** of the **City of Worcester Police Department** to file a license application
 - File for additional permits as required from the **Massachusetts Division of Standards** for sale of antifreeze, motor fuel, and/or lubricating oil

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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

✓ CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietorships only. Hiring other individuals requires you to take further steps. For more information, visit the **Massachusetts Department of Business and Technology** website.



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

LICENSING

2

Obtain the required licensure.

- 2a. Car dealership licensing is handled through the **Licensing Board** of the **City of Worcester Police Department**. Visit the Licensing Board to obtain the license application.

*Police Department
9-11 Lincoln Square
Worcester, MA 01608
508-799-8606
wpd@ci.worcester.ma.us*

You should work closely with the Licensing Board of the City of Worcester Police Department to ensure you complete the license application correctly. The application packet requires the following steps to be taken:

- Receive sign-off from the **Building Division** of the **Department of Code Enforcement** approving the zoning for the site of your car dealership.

*Building Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
 *508-799-1206
code@ci.worcester.ma.us*

- Visit the **City of Worcester Treasurer and Collector of Taxes** with the REAP Release Form, which is included in the application packet.

*Treasurer and Collector of Taxes
City Hall, Room 203
455 Main Street
Worcester, MA 01608*
 *508-799-1145
treasurer@ci.worcester.ma.us*





DETAILED STEPS



The REAP Release Form is signed by the Assistant Treasurer indicating that neither you nor the property you intend to use for your business has any outstanding taxes. The check will be run in a few minutes by the Treasurer’s office, and if no outstanding taxes exist, you will receive the necessary signature.

- 2b. You will need to prepare a site plan for the property where you plan to operate your business. The site plan must be submitted with your license application for the Licensing Board’s approval. Refer to Step 4 for more information on preparing a site plan.

The **Massachusetts Registry of Motor Vehicles (RMV)** requires that you maintain a record book.

- 2c. You must complete the form included in the Licensing Board application, stating that you will keep an RMV record book. Have the completed form notarized and submit it with your application. Submit the completed application packet with \$100 filing fee to the Licensing Board of the City of Worcester Police Department. The Licensing Board will review your application and inspect your property. After taking all of the necessary steps and being approved, you will receive a license to operate a car dealership.

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

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

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

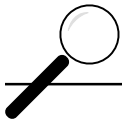
The applications can be downloaded from the website:

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

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

LOCATION

- 3 Choose a location for your business and draft a detailed site plan. If you plan to make repairs or do renovations, the site plan should show what the property will look like when the work has been completed. The site plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing, electrical outlets/equipment and parking spaces for the cars for sale. Your name, home address, shop location address, and day and night telephone numbers must all be included with your site plan. Your plan will need to be submitted to the **Licensing Board of the City of Worcester Police Department** during the license application process.



DETAILED STEPS

ZONING AND PERMITTING

4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610

☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610

☎ 508-799-8585

4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610

☎ 508-799-1215





DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ *508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us*

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822
fire@ci.worcester.ma.us*

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ *508-799-1121
clerk@ci.worcester.ma.us*

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

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DETAILED STEPS

TAXES

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

✉ *Assessing Department*
City Hall, Room 201
455 Main Street
Worcester, MA 01608

☎ *508-799-1098*
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

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

✉ *Massachusetts Department of Revenue*
40 Southbridge Street
Worcester, MA 01608

☎ *508-792-7300*

✉ *Massachusetts Department of Revenue*
Hurley Building, 19 Staniford Street
Boston, MA 02114

☎ *617-887-6367 or 1-800-392-6089*



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

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



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

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

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.





DETAILED STEPS

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location and draft a detailed floor plan

LICENSING AND FOOD SAFETY CERTIFICATION

- 3 Obtain the required licensure
 - Visit the **Food Division** of the **City of Worcester Department of Public Health** to become a certified Food Safety Manager, if required, and to file for a Permit to Operate a Food Establishment
 - If making renovations or starting a new catering business, submit floor plan and prepare to undergo inspections before, during, and after preparing the property for use
 - Visit the **City of Worcester License Commission** to file for a Common Victualer Food License
 - Obtain additional licenses from the License Commission, if applicable

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

✓ CHECKLIST

TAXES

- ❑ 6 Visit the **City of Worcester Assessing Department**
 - ❑ File a Form of List
- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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

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


LOCATION


- 2 Choose a location for your business and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, sinks, equipment, plumbing and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan.
 - 2a. If you are starting a catering business at property that currently does not serve that purpose, you will have to submit a floor plan to the **Food Division** of the **City of Worcester Department of Public Health** (see step 3b).

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

LICENSING AND FOOD SAFETY CERTIFICATION

- 3 Obtain the required licensure.
 - 3a. If you do not plan to hire an employee who is a certified Food Safety Manager, then you must be a certified Food Safety Manager to operate a catering business. Certification is obtained through ServSafe courses offered throughout the area. Call the **City of Worcester Department of Public Health** to request a listing of courses being offered.

 *Food Division*
Department of Public Health
 25 Meade Street, 2nd floor
 Worcester, MA 01610

 508-799-8539
health@ci.worcester.ma.us

- 3b. If you are starting a catering business at property that currently does not serve that purpose, submit your floor plan as indicated in Step 2 to the Food Division of the City of Worcester Department of Public Health.

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DETAILED STEPS

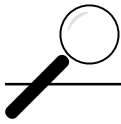
Note: If you are starting your business at property that has previously housed a catering business and you do not plan to make renovations, you will not need to submit a floor plan to the Food Division. Skip to Step 3c.

- Your submitted floor plan will be reviewed by the Food Division of the City of Worcester Department of Public Health. If it is approved, you will be allowed to begin renovation of the property.
While performing renovations at your property, you may request to have an inspector visit the place of business to monitor the process and ensure that the proper steps are being taken. After successfully completing all of the renovations, you should call the Food Division of the City of Worcester Department of Public Health to schedule a final inspection.
3c. After the final inspection has taken place and you have received approval from the inspector, you may request an Application for Permit to Operate a Food Establishment from the City of Worcester Department of Public Health
Fill out the application packet. The application packet contains an Application for Milk License and/or Frozen Dessert Permit. If you plan to serve milk and/or frozen desserts at your establishment, you must complete this form.
3d. Submit the completed application to the Food Division of the City of Worcester Department of Public Health and await approval. Once it is approved, you will receive your Food Establishment Permit, which is to be posted publicly in your place of business.
3e. Visit the City of Worcester License Commission to file a Common Victualer Food Application. A Common Victualer license is required from the City of Worcester License Commission for any business such as a catering business that serves or sells prepared foods.

License Commission
City Hall, Room 308
455 Main Street
Worcester, MA 01608
508-799-1283
licensecommission@ci.worcester.ma.us

- Additional licenses are required from the City of Worcester License Commission for
use of soda machine
use of automatic amusement machines such as arcade games
entertainment such as television, juke box, radio or pool tables.

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



DETAILED STEPS

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1215

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DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ *508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us*

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822
fire@ci.worcester.ma.us*

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ *508-799-1121
clerk@ci.worcester.ma.us*

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.



DETAILED STEPS

TAXES

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:

 <http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089

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

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

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

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

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

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DETAILED STEPS

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

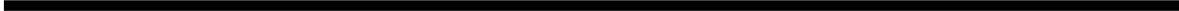
 *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608

 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>





CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk's Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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

✓ CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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

LOCATION

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

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.



*Building Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*



*508-799-1206
code@ci.worcester.ma.us*

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
 - If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>



DETAILED STEPS

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ *508-799-8585*

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ *508-799-1215*

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
20 East Worcester Street, 3rd floor
Worcester, MA 01604
 ☎ *508-799-1454 or 508-929-1300*
[*dpw@ci.worcester.ma.us*](mailto:dpw@ci.worcester.ma.us)

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department*
141 Grove Street
Worcester, MA 01605
 ☎ *508-799-1822*
[*fire@ci.worcester.ma.us*](mailto:fire@ci.worcester.ma.us)



DETAILED STEPS

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk's Office** to file a Business Certificate (d/b/a).

✉ *City Clerk, Room 206
City Hall, 455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk's office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner's name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department, Room 201
City Hall, 455 Main Street
Worcester, MA 01608*
☎ 508-799-1098
assessing@ci.worcester.ma.us



DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
40 Southbridge Street
Worcester, MA 01608
☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
Hurley Building, 19 Staniford Street
Boston, MA 02114
☎ 617-887-6367 or 1-800-392-6089



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

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



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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue's Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
120 Front Street
Worcester, MA 01608
☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

✓ CHECKLIST

TAXES

- ❑ 6 Visit the **City of Worcester Assessing Department**
 - ❑ File a Form of List
- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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

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



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

- 2b. If you plan to *sell* regulated “woody plants,” you will need an agent’s license from the Massachusetts Department of Food and Agriculture.
 - Call the Massachusetts Department of Food and Agriculture, Bureau of Farm Products and Plant Industries at 617-626-1801 to request an Agent’s License application to be mailed.
 - 2c. If you plan to sell flowers on the sidewalk, you will need a Hawkers and Peddlers License. Visit the **Weights and Measures Unit** of the **City of Worcester Department of Public Health** to obtain an Application for a License to Peddle.

✉ *Weights and Measures Unit*
 Department of Public Health
 25 Meade Street, 2nd floor
 Worcester, MA 01610
 ☎ 508-799-1073
health@ci.worcester.ma.us



DETAILED STEPS

Instructions for completing the application are as follows:

- Fill out the requested information on the application.
- Complete the Criminal Record Request Form for your personal criminal history. Mail the notarized form to the **Massachusetts Criminal History Board**.

✉ *Criminal History Systems Board*
 200 Arlington Street
 Suite 2200, Room 2111
 Chelsea, MA 02150

- Bring the forms that are returned to you along with your completed application to the **City of Worcester Police Department** and obtain the Chief of Police’s signature on the Certificate of Character section of the application.

✉ *Police Department*
 9-11 Lincoln Square
 Worcester, MA 01608
 ☎ 508-799-8606
wpd@ci.worcester.ma.us

- Return the completed application to the Weights and Measures Unit of the City of Worcester Department of Public Health with two passport-sized photos and the filing fee of \$50. Fees are payable by money order, registered check, or certified check only.
- Once your application is approved, you will be issued a Hawker and Peddler license.

You must adhere to the following regulations concerning the Hawker and Peddler license:

- A Hawker and Peddler license acts similar to a driver’s license in that it is issued to one individual. Your Hawker and Peddler license cannot be transferred to any other person.
- Once you are issued a Hawker and Peddler License, it must be worn in a public and conspicuous place on your body when you are peddling goods.
- A Hawker and Peddler License is valid for one year from date of issuance.

LOCATION

3

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



DETAILED STEPS

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1215

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DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
 20 East Worcester Street, 3rd floor
 Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department*
 141 Grove Street
 Worcester, MA 01605
 ☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
 City Hall, Room 206
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:

 http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.



DETAILED STEPS

TAXES

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.



DETAILED STEPS

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Become a registered Home Improvement Contractor

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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



C H E C K L I S T

- ☐ 7 Contact the **Massachusetts Department of Revenue**
 - ☐ File Massachusetts state tax forms for your business
 - ☐ Get a Sales Tax Registration Number and Certificate, if applicable
- ☐ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ☐ File federal tax forms for your business
 - ☐ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

1

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



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

LICENSING

2

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

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



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

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



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

The fee for registration is structured in two parts:

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

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

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

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

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DETAILED STEPS

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

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

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

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

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

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

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

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

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

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

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



DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ *508-799-1215*

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ *508-799-1454 or 508-929-1300*
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822*
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.



DETAILED STEPS

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
City Hall, Room 206
455 Main Street
Worcester, MA 01608

☎ *508-799-1121*
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner’s name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

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

✉ *Assessing Department*
City Hall, Room 201
455 Main Street
Worcester, MA 01608

☎ *508-799-1098*
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>





DETAILED STEPS

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089

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

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

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

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

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.

 <http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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

✓ CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

1

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

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



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

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



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

LICENSING

2

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

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1206
code@ci.worcester.ma.us



DETAILED STEPS

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
 - If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
20 East Worcester Street, 3rd floor
Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.



DETAILED STEPS

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822*
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk, Room 206
City Hall, 455 Main Street
Worcester, MA 01608*
☎ *508-799-1121*
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner’s name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department, Room 201
City Hall, 455 Main Street
Worcester, MA 01608*
☎ *508-799-1098*
assessing@ci.worcester.ma.us



DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 Obtain all necessary permits
 - Contact the **Engineering Division** of the **City of Worcester Department of Public Works** to connect to the city’s sewer system
 - Contact the **Massachusetts Department of Environmental Protection**
 - Obtain additional licenses at the **City of Worcester License Commission**, if applicable

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee



✓ CHECKLIST

TAXES

- ❑ 6 Visit the **City of Worcester Assessing Department**
 - ❑ File a Form of List
- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

- 2 Obtain all the permits necessary to open a laundromat.
 - 2a. In order to operate a laundromat in Worcester, you will need to connect your place of business directly to the city’s sewer system. If you are substantially changing the flow by connecting to the sewer system, you must file an Application for Sewer System Extension or Connection with the **Engineering Division** of the **City of Worcester Department of Public Works**.

✉ *Engineering Division*
Department of Public Works
 20 East Worcester Street, 2nd floor
 Worcester, MA 01604
 ☎ 508-799-1454
dpw@ci.worcester.ma.us

Complete the application with the assistance of a registered professional engineer, and submit it to the Engineering Division of the City of Worcester Department of Public Works. It is strongly recommended that you work closely with the Engineering Division and a registered professional engineer to ensure that the sewer connection process is done properly.

- 2b. You also must contact the **Massachusetts Department of Environmental Protection (DEP) Central Regional Office** before connecting to the city’s sewer system.

✉ *Massachusetts Department of Environmental Protection*
Central Regional Office
 627 Main Street
 Worcester, MA 01608
 ☎ 508-792-7650



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





DETAILED STEPS

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

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



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

- 2c. Additional licenses are required from the **City of Worcester License Commission** for
- use of soda machine
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio.

Be sure to visit the City of Worcester License Commission with a full list of the equipment and products you wish to use or sell in your establishment.

✉ *License Commission*
 City Hall, Room 308
 455 Main Street
 Worcester, MA 01608

☎ 508-799-1283
licensecommission@ci.worcester.ma.us

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

Note: If you plan to sell tobacco, call or visit the City of Worcester Department of Public Health to ensure you are in compliance with Tobacco Control Unit regulations.

✉ *Tobacco Control Unit*
 Department of Public Health
 25 Meade Street, 2nd floor
 Worcester, MA 01610

☎ 508-799-8566
health@ci.worcester.ma.us

LOCATION

3

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



DETAILED STEPS

ZONING AND PERMITTING

4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
 Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
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 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



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After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

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 Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-8585

4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
 Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1215





DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

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 20 East Worcester Street, 3rd floor
 Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

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 141 Grove Street
 Worcester, MA 01605
 ☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

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 City Hall, Room 206
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.



DETAILED STEPS

TAXES

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

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 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

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✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

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

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.





DETAILED STEPS

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

- 2 File with the **Licensing Board** of the **City of Worcester License Department** to operate a livery service in Worcester

The **Massachusetts Registry of Motor Vehicles** also handles livery licensing issues. You will need a federal tax identification number (see Step 8 below) before you can register your vehicles.

- Acquire livery plates for each vehicle
- If the vehicle has a capacity of nine passengers or more, file an application for authority to transport passengers for hire from the **Transportation Division, Massachusetts Department of Telecommunications and Energy** (\$100 fee)

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

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

If you will be regularly transporting passengers across state lines,

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

✓ CHECKLIST

ZONING AND PERMITTING

- 4 Visit the Building Division of the City of Worcester Department of Code Enforcement
- Complete zoning check and get location approved
- If property usage does not change, fill out a Zoning Slip
- File Application for Building Permit
- Receive Building Permit and obtain department sign-offs
- Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the Worcester City Clerk's Office
- File for a business certificate (d/b/a)
- Submit notarized form with filing fee

TAXES

- 6 Visit the City of Worcester Assessing Department
- File a Form of List
7 Contact the Massachusetts Department of Revenue
- File Massachusetts state tax forms for your business
- Get a Sales Tax Registration Number and Certificate, if applicable
8 Call the Internal Revenue Office in Worcester to schedule an appointment
- File federal tax forms for your business
- Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

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



*Police Department
9-11 Lincoln Square
Worcester, MA 01608*



*508-799-8606
wpd@ci.worcester.ma.us*

LICENSING

2 In order to operate a livery service in Worcester, you must file with the **Licensing Board** of the **City of Worcester Police Department** and obtain an appropriate license from the **Massachusetts Registry of Motor Vehicles**.

- 2a. Visit the **Licensing Board at Police Headquarters** (see above) to obtain the appropriate application. Submit completed application with filing fees to the Licensing Board. Each car to be used in your service requires a \$100 fee.
- 2b. The **Registry of Motor Vehicles** requires that all livery drivers in Massachusetts be licensed to drive the particular vehicle that they operate. The vehicle must be a legal one in which to transport passengers. Individual businesses and employers, as well as cities and towns outside of Boston, may have additional requirements for drivers.

Upon receiving your federal tax ID number (see Step 8), you may register your livery vehicles with the **Registry of Motor Vehicles**.

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



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

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



DETAILED STEPS

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



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

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

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

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

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

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

See the Massport website for more information.



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

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

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



DETAILED STEPS

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

LOCATION

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

ZONING AND PERMITTING

4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ *508-799-1206*
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
 - If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:

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After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:



DETAILED STEPS

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

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Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ *508-799-8585*

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

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25 Meade Street
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☎ *508-799-1215*

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ *508-799-1454 or 508-929-1300*
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

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141 Grove Street
Worcester, MA 01605*
☎ *508-799-1822*
fire@ci.worcester.ma.us



DETAILED STEPS

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
 City Hall, Room 206
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



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- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner’s name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

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 ☎ 508-799-1098
assessing@ci.worcester.ma.us



DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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



*Massachusetts Department of Revenue
40 Southbridge Street
Worcester, MA 01608*



508-792-7300



*Massachusetts Department of Revenue
Hurley Building, 19 Staniford Street
Boston, MA 02114*



617-887-6367 or 1-800-392-6089



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

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



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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.



*Internal Revenue Service
120 Front Street
Worcester, MA 01608*



508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

TAXES

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

✓ CHECKLIST

- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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

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

LICENSING

2 There are no unique licensing requirements for starting a retail store in Worcester.

- 2a. Licenses are required from the **City of Worcester License Commission** for the following:
- use of soda machine
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, or radio.


Be sure to visit the City of Worcester License Commission with a full list of the equipment and products you wish to use or sell in your establishment.


 *License Commission*
 City Hall, Room 308
 455 Main Street
 Worcester, MA 01608

 508-799-1283
licensecommission@ci.worcester.ma.us

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

Note: If you plan to sell tobacco, call or visit the City of Worcester Department of Public Health to ensure you are in compliance with Tobacco Control Unit regulations.

 *Tobacco Control Unit*
 Department of Public Health
 25 Meade Street, 2nd floor
 Worcester, MA 01610

 508-799-8566
health@ci.worcester.ma.us





DETAILED STEPS

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ 508-799-1822
fire@ci.worcester.ma.us

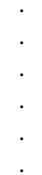
- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

- Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us





DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

TAXES

6

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

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 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
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<http://www.dor.state.ma.us>

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



DETAILED STEPS

- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

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If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

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 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1** Draft a business plan

LOCATION

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

LICENSING AND FOOD SAFETY CERTIFICATION

- 3** Obtain the required licensure
 - Visit the **Food Division** of the **City of Worcester Department of Public Health** to become a certified Food Safety Manager, if required, and to file for a Permit to Operate a Food Establishment
 - If making renovations or starting a new catering business, submit floor plan and prepare to undergo inspections before, during, and after preparing the property for use
 - Visit the **City of Worcester License Commission** to file for a Common Victualer Food License
 - Obtain additional licenses from the License Commission, if applicable

ZONING AND PERMITTING

- 4** Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee



CHECKLIST

TAXES

- 6** Visit the **City of Worcester Assessing Department**
 - File a Form of List
- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate, if applicable
- 8** Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - File federal tax forms for your business
 - Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LOCATION

2 Choose a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, sinks, equipment, plumbing and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan. If you are starting a small grocery store at a location that is not currently used for that purpose, you will have to submit a floor plan to the **Food Division** of the **City of Worcester Department of Public Health** (see step 3b).

LICENSING AND FOOD SAFETY CERTIFICATION

3 Obtain the required licensure.

3a. If you do not plan to hire an employee who is a certified Food Safety Manager, then you must be a certified Food Safety Manager to operate a small grocery store. Certification is obtained through ServSafe courses offered throughout the area. Call the **City of Worcester Department of Public Health** to request a listing of courses being offered.



*Food Division
Department of Public Health
25 Meade Street, 2nd floor
Worcester, MA 01610*



*508-799-8539
health@ci.worcester.ma.us*

3b. If you are starting a small grocery store business at property that currently does not serve that purpose, submit your floor plan as indicated in Step 2 to the Food Division of the City of Worcester Department of Public Health.





DETAILED STEPS

Note: If you are starting your business at property that has previously housed a small grocery store business and you do not plan to make renovations, you will not need to submit a floor plan to the Food Division. Skip to Step 3c.

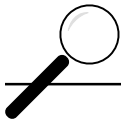
- Your submitted floor plan will be reviewed by the Food Division of the City of Worcester Department of Public Health. If it is approved, you will be allowed to begin renovation of the property.
 - While performing renovations at your property, you may request to have an inspector visit the place of business to monitor the process and ensure that the proper steps are being taken. After successfully completing all of the renovations, you should call the Food Division of the City of Worcester Department of Public Health to schedule a final inspection.
- 3c. After the final inspection has taken place and you have received approval from the inspector, you may request an Application for Permit to Operate a Food Establishment from the City of Worcester Department of Public Health
- Fill out the application packet. *Note:* The application packet contains an Application for Milk License and/or Frozen Dessert Permit. If you plan to serve milk and/or frozen desserts at your establishment, you must complete this form.
- 3d. Submit the completed application to the Food Division of the City of Worcester Department of Public Health and await approval. Once it is approved, you will receive your Food Establishment Permit, which is to be posted publicly in your place of business.
- 3e. Visit the **City of Worcester License Commission** to file a Common Victualer Food Application. A Common Victualer license is required from the City of Worcester License Commission for any business such as a small grocery store that serves or sells prepared foods.

✉ *License Commission*
City Hall, Room 308
455 Main Street
Worcester, MA 01608

☎ 508-799-1283
licensecommission@ci.worcester.ma.us

- 3f. Additional licenses are required from the City of Worcester License Commission for
- use of soda machine
 - use of automatic amusement machines such as arcade games
 - entertainment such as television, juke box, radio or pool tables.

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



DETAILED STEPS

- 3g. If you plan to sell tobacco, call or visit the City of Worcester Department of Public Health to ensure you are in compliance with Tobacco Control Unit regulations.

✉ *Tobacco Control Unit*
Department of Public Health
25 Meade Street, 2nd floor
Worcester, MA 01610

☎ 508-799-8566
health@ci.worcester.ma.us

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610

☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
 - If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



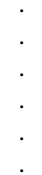
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After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610

☎ 508-799-8585





DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
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- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
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☎ *508-799-1822*
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

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455 Main Street
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☎ *508-799-1121*
clerk@ci.worcester.ma.us



DETAILED STEPS

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http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

TAXES

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

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 ☎ 508-792-7300

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DETAILED STEPS

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*508-799-8539
health@ci.worcester.ma.us*

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DETAILED STEPS

Note: If you are starting your business at property that has previously housed a small restaurant business and you do not plan to make renovations, you will not need to submit a floor plan to the Food Division. Skip to Step 3c.

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



DETAILED STEPS

- 3g. If you plan to sell tobacco, call or visit the City of Worcester Department of Public Health to ensure you are in compliance with Tobacco Control Unit regulations.

✉ *Tobacco Control Unit
Department of Public Health
25 Meade Street, 2nd floor
Worcester, MA 01610*
☎ 508-799-8566
health@ci.worcester.ma.us

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-8585



DETAILED STEPS

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610*
☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works
20 East Worcester Street, 3rd floor
Worcester, MA 01604*
☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department
141 Grove Street
Worcester, MA 01605*
☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

- Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk
City Hall, Room 206
455 Main Street
Worcester, MA 01608*
☎ 508-799-1121
clerk@ci.worcester.ma.us



DETAILED STEPS

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

TAXES

6

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

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




DETAILED STEPS

7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

 *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LOCATION

- 2 Choose a location to vend goods. If you need office or storage space, select a location and draft a detailed floor plan. If not, skip Step 4. If you plan to vend food, it must be stored at a fixed food establishment.

LICENSING

- 3 Visit the **Weights and Measures Unit** of the **City of Worcester Department of Public Health**
 - Obtain an Application for a License to Peddle

If you plan to vend food, file with the **Food Division** of the **City of Worcester Department of Public Health**

 - Obtain an Application for Permit to Operate a Mobile Food Unit
 - Become a certified Food Safety Manager, if applicable.

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk’s Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee

✓ CHECKLIST

TAXES

- ❑ 6 Visit the **City of Worcester Assessing Department**
 - ❑ File a Form of List
- ❑ 7 Contact the **Massachusetts Department of Revenue**
 - ❑ File Massachusetts state tax forms for your business
 - ❑ Get a Sales Tax Registration Number and Certificate, if applicable
- ❑ 8 Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - ❑ File federal tax forms for your business
 - ❑ Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



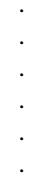
<http://www.mass.gov/portal/index.jsp?pageID=agcc&agid=ded&agca=businessassistance&agc=businessplan&s=0&=>

LOCATION

- 2 Choose a location to peddle goods. Make sure it is within a legal area for vendors.
 - 2a. The City of Worcester has declared the following regulations concerning street vendors or hawkers and peddlers:
 - Hawkers and peddlers shall not sell foods, goods, or wares on Main Street between Foster and Federal Streets except during parades and other special occasions when special permission has been granted by License Board Investigators, Worcester Police Department.
 - Hawkers and peddlers shall not sell foods, goods, or wares on Federal, Chatham, Franklin, Front, Pleasant, Pearl, Mechanic, Elm, Maple, Foster, Exchange, Sudbury, or Central Streets within Twenty (20) feet of the Main Street intersection except as provided in the first paragraph.
 - Hawkers and peddlers shall not sell foods, goods, or wares upon private property without the written permission of the owner. Keep written permission with you at all times when peddling on the property.
 - Hawkers and peddlers shall not sell foods, goods, or wares upon the City of Worcester parks land without the written permission nor upon any property of the City of Worcester or the State of Massachusetts within the City of Worcester without written permission of the responsible authority.
 - Hawkers and peddlers licensed under Chapter 101-Section 22 are subject to local rules and regulations.
 - 2b. If you need office or storage space, select a location and draft a detailed floor plan. If you plan to make repairs or do renovations, the floor plan should show what the property will look like when the work has been completed. The floor plan need not be prepared professionally, but must show all planned furniture, doors, windows, equipment, plumbing and electrical outlets/equipment. Your name, home address, shop location address, and day and night telephone numbers must all be included with your floor plan. If you do not need office or storage space, skip Step 4.
 - 2c. If vending consumable goods, food and equipment must be stored at a fixed food establishment. See Step 3c.

LICENSING

- 3 In order to be a street vendor in Worcester, you will need a Hawker and Peddler License. Visit the **Weights and Measures Unit** of the **City of Worcester Department of Public Health (DPH)** to obtain the appropriate license application. You have the option for becoming a licensed street vendor only in the city of Worcester or a licensed street vendor in any city or town in Massachusetts.





DETAILED STEPS

- 3a. If you wish to vend *only* in the city of Worcester, you will need to file an Application for a License to Peddle through the Weights and Measures Unit of the Worcester DPH.

✉ *Weights and Measures Unit
Department of Public Health
25 Meade Street, 2nd floor
Worcester, MA 01610*

☎ *508-799-1073
health@ci.worcester.ma.us*

Instructions for completing the application are as follows:

- Fill out the requested information on the application.
- Complete the Criminal Record Request Form for your personal criminal history. Mail the notarized form to the **Massachusetts Criminal History Board**.

✉ *Criminal History Systems Board
200 Arlington Street
Suite 2200, Room 2111
Chelsea, MA 02150*

- Bring the forms that are returned to you along with your completed application to the **City of Worcester Police Department** and obtain the Chief of Police’s signature on the Certificate of Character section of the application.

✉ *Police Department
9-11 Lincoln Square
Worcester, MA 01608*

☎ *508-799-8606
wpd@ci.worcester.ma.us*

- Return the completed application to the Weights and Measures Unit of the City of Worcester Department of Public Health with two passport-sized photos and the filing fee of \$50. Fees are payable by money order, registered check, or certified check only.
- Once your application is approved, you will be issued a Hawker and Peddler license.

- 3b. If you wish to be able to vend in *any* city or town in Massachusetts, you must file an Application for a License to Peddle through the **Massachusetts Division of Standards**.

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

☎ *617-727-3480*

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

The license application can be obtained at the Weights and Measures Unit of the City of Worcester DPH or you can download an Application for a License to Peddle at the Massachusetts Division of Standards website

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



DETAILED STEPS

Information on filing the application can be viewed at



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

Instructions for completing the application are as follows:

- Fill out the requested information on the application.
- Complete the Criminal Record Request Form for your personal criminal history. Mail the notarized form to the **Massachusetts Criminal History Board**.

✉ *Criminal History Systems Board*
 200 Arlington Street
 Suite 2200, Room 2111
 Chelsea, MA 02150

- Bring the forms that are returned to you along with your completed application to the **City of Worcester Police Department** and obtain the Chief of Police's signature on the Certificate of Character section of the application.

✉ *Police Department*
 9-11 Lincoln Square
 Worcester, MA 01608
 ☎ 508-799-8606
wpd@ci.worcester.ma.us

- Submit your completed application with filing fee of \$62 to the Director of Standards, 1 Ashburton Place, Rm 1115, Boston, MA 02108
- Fee may be mailed payable by money order, registered check, or certified check or in person in cash. Do not mail cash.

The following regulations apply to both the city and state Hawker and Peddler license:

- A Hawker and Peddler license acts similar to a driver's license in that it is issued to one individual. Your Hawker and Peddler license cannot be transferred to any other person.
- Once you are issued a Hawker and Peddler License, it must be worn in a public and conspicuous place on your body when you are peddling goods.
- A Hawker and Peddler License is valid for one year from date of issuance.

- 3c. If you wish to vend consumable goods or any food products, you will also need to file an Application for Permit to Operate a Mobile Food Unit through the **Food Division** of the **City of Worcester Department of Public Health (DPH)**.

✉ *Food Division*
 Department of Code Enforcement
 25 Meade Street, 2nd Floor
 Worcester, MA 01610
 ☎ 508-799-8539
health@ci.worcester.ma.us







DETAILED STEPS

Instructions for the application are as follows:

- Fill out requested information
 - In order to operate a mobile food unit, you must have already obtained a Hawker and Peddler license as described in Step 3a.
 - In order to operate a mobile food unit, you must use a licensed fixed food establishment such as a restaurant as a base of operation to service/clean your cart and store food and equipment overnight. Submit a letter of permission from the owner of the food establishment that will be your base of operation with your completed application.
 - If you plan to use a food establishment outside of the city of Worcester, submit copies of that business' licenses with your application.
 - The application packet contains an Application for Milk License and/or Frozen Dessert Permit. If you plan to vend milk and/or frozen desserts, you must complete this form.
 - The application packet also contains a Mobile Unit Questionnaire. The questionnaire covers such areas as food supplies, food storage, construction, water system/waste retention and food preparation. Sign the completed questionnaire and submit it with your application.
 - Submit completed application with filing fee of \$150 to the Food Division of the City of Worcester Department of Public Health.
- 3d. If you plan to vend potentially hazardous food such as meat, sandwiches, baked goods, or non-pre-packaged snacks, you will need to be a certified Food Safety Manager.
- Certification is obtained through ServSafe courses offered throughout the area. Call the **City of Worcester Department of Public Health** at 508-799-8539 to request a listing of courses being offered.
- 3e. After completing an Application for Permit to Operate a Mobile Food Unit, your cart will be inspected. Inspectors will look to see if your mobile unit meets the following standards:
- Water system able to furnish enough hot and cold water for food preparation, utensil cleaning and sanitizing, and handwashing
 - If liquid waste results from the operation of your mobile food unit, the waste should be stored in a permanently installed retention tank that is of at least 15 percent larger capacity than the water supply tank.
 - Access to nearby toilet and handwashing facilities from mobile unit's location
 - Your name and/or business name and address in letters no smaller than three inches on the left and right door panels of the vehicle or on the left and right sides of the pushcart.

Note: If you plan to vend fish or shellfish, a Seafood Dealer Permit. is required from the **Massachusetts Division of Marine Fisheries (DMF)**.

 *Massachusetts Division of Marine Fisheries*
 251 Causeway Street, Suite 400
 Boston, MA 02114
 617-626-1520



<http://www.state.ma.us/dfwele/dmf>



DETAILED STEPS

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.

✉ *Electric/Wiring Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1215

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DETAILED STEPS

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
 20 East Worcester Street, 3rd floor
 Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department*
 141 Grove Street
 Worcester, MA 01605
 ☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.

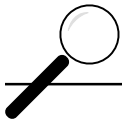
BUSINESS CERTIFICATE

- 5** Visit the **Worcester City Clerk’s Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
 City Hall, Room 206
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1121
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:

 http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm



DETAILED STEPS

- 5a. After you fill out the form, have it notarized at the City Clerk’s office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner’s name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department*
 City Hall, Room 201
 455 Main Street
 Worcester, MA 01608
 ☎ 508-799-1098
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089



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

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



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

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





DETAILED STEPS

- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

 *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.



<http://www.irs.gov>



CHECKLIST

BUSINESS PLAN

- 1 Draft a business plan

LICENSING

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

LOCATION

- 3 Choose a location and draft a detailed floor plan

ZONING AND PERMITTING

- 4 Visit the **Building Division** of the **City of Worcester Department of Code Enforcement**
 - Complete zoning check and get location approved
 - If property usage does not change, fill out a Zoning Slip
 - File Application for Building Permit
 - Receive Building Permit and obtain department sign-offs
 - Receive Certificate of Occupancy

BUSINESS CERTIFICATE

- 5 Visit the **Worcester City Clerk's Office**
 - File for a business certificate (d/b/a)
 - Submit notarized form with filing fee



CHECKLIST

TAXES

- 6** Visit the **City of Worcester Assessing Department**
 - File a Form of List
- 7** Contact the **Massachusetts Department of Revenue**
 - File Massachusetts state tax forms for your business
 - Get a Sales Tax Registration Number and Certificate, if applicable
- 8** Call the **Internal Revenue Office** in Worcester to schedule an appointment
 - File federal tax forms for your business
 - Get a federal tax identification number





DETAILED STEPS

BUSINESS PLAN

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



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

LICENSING

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

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

☎ *617-727-4459*



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

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



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

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



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

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



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



DETAILED STEPS

For further information, visit the Board of Registration website:



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

LOCATION

3

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

ZONING AND PERMITTING

4

Visit the **Building Division** of the **City of Worcester Department of Code Enforcement** to begin the process of obtaining a Building Permit and Certificate of Occupancy.

✉ *Building Division*
Department of Code Enforcement
25 Meade Street
Worcester, MA 01610
 ☎ 508-799-1206
code@ci.worcester.ma.us

- 4a. Run a zoning check at the Building Division. Provide information about the type of business you plan to open and the address.
- If the type of business at the property you plan to use will not change and you are not going to make renovations, then request to fill out a Zoning Slip. After filling out a Zoning Slip, you may proceed to Step 5.
 - If you are planning to change the type of business at the property or make any renovations, you must file an Application for a Building Permit with the Building Division stating the change of use. The application can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/wce/forms/BuildingPermitAppl.pdf>

After you submit the application and it is approved, an inspector will visit the property. You will then be issued a Building Permit. The Building Permit may require you to obtain additional approvals after having your property inspected by any or all of the following City of Worcester offices:

- 4b. If necessary, visit the **Electrical/Wiring Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all electrical work being done at the property.



DETAILED STEPS

✉ *Electric/Wiring Division*
 Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-8585

- 4c. If necessary, visit the **Plumbing and Gas Division** of the **City of Worcester Department of Code Enforcement** with the Building Permit. Receive sign-off to approve all plumbing and/or gas work being done at the property.

✉ *Plumbing and Gas Division*
 Department of Code Enforcement
 25 Meade Street
 Worcester, MA 01610
 ☎ 508-799-1215

- 4d. If necessary, visit the **City of Worcester Department of Public Works (DPW)** with the Building Permit. Receive DPW sign-off to verify that the property’s sanitary sewer service is connected to the sanitary system.

✉ *Department of Public Works*
 20 East Worcester Street, 3rd floor
 Worcester, MA 01604
 ☎ 508-799-1454 or 508-929-1300
dpw@ci.worcester.ma.us

- 4e. If necessary, visit the **City of Worcester Fire Prevention** with the Building Permit. The Fire Inspector will sign-off after approving sprinklers, fire alarms and oil burners at the property.

✉ *Fire Department*
 141 Grove Street
 Worcester, MA 01605
 ☎ 508-799-1822
fire@ci.worcester.ma.us

- 4f. Return the Building Permit with all of the necessary department sign-offs to the Building Division of the City of Worcester Department of Code Enforcement. You will then be issued a Certificate of Occupancy.

Note: If you plan to operate a home-based business, the residential area must be properly zoned. Be sure to run a zoning check with the Building Division of the Department of Code Enforcement before starting a business on residential property. After receiving approval, follow the same process you would to obtain a Building Permit and a Certificate of Occupancy.





DETAILED STEPS

BUSINESS CERTIFICATE

5

Visit the **Worcester City Clerk's Office** to file a Business Certificate (d/b/a).

✉ *City Clerk*
City Hall, Room 206
455 Main Street
Worcester, MA 01608
 ☎ *508-799-1121*
clerk@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



http://www.ci.worcester.ma.us/cco/forms/bus_cert.htm

5a. After you fill out the form, have it notarized at the City Clerk's office. Submit completed form with a check or money order for the filing fee of \$30 to the Worcester City Clerk.

Note: If your business is run from a home, it must operate under the homeowner's name. You will not be issued a business certificate declaring a business name if it is operated in a residential area.

TAXES

6

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

✉ *Assessing Department*
City Hall, Room 201
455 Main Street
Worcester, MA 01608
 ☎ *508-799-1098*
assessing@ci.worcester.ma.us

The form can also be downloaded at the City of Worcester website:



<http://www.ci.worcester.ma.us/aso/forms/StateForm2.pdf>

7

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



DETAILED STEPS

✉ *Massachusetts Department of Revenue*
 40 Southbridge Street
 Worcester, MA 01608
 ☎ 508-792-7300

✉ *Massachusetts Department of Revenue*
 Hurley Building, 19 Staniford Street
 Boston, MA 02114
 ☎ 617-887-6367 or 1-800-392-6089

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

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

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

- 7b. When you have completed the forms, either mail the printed forms or file online as indicated. If you file *Form TA-1*, you will receive a Massachusetts Sales Tax Registration Number.
- 7c. You should call the Department of Revenue’s Customer Service Bureau at 617-887-6367 or toll-free in Massachusetts at 1-800-392-6089 to ensure you are in full compliance with the law.

8

If you intend to operate a business in the City of Worcester, you must file all necessary tax forms with the **Internal Revenue Service (IRS)**. Once you file the necessary forms, the IRS will give you a federal tax identification number. As a sole proprietor, your tax identification can be your social security number. The IRS will provide further instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
 120 Front Street
 Worcester, MA 01608
 ☎ 508-793-8227*

* This phone number is answered by a pre-recorded message. Call this IRS office to leave a message requesting an appointment. Your call will be returned within two business days. To speak to an IRS representative and get tax help by phone, call 1-800-829-1040.

 <http://www.irs.gov>

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

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

	CITY GOVERNMENT				STATE GOVERNMENT						FEDERAL GOV'T					
	License Commission	Department of Code Enforcement	Department of Public Works	Fire Department	Assessing Department	Treasurer and Collector of Taxes	City Clerk	Police Department	Division of Standards	Regulations and Standards	State Board of Building and Standards	Registry of Motor Vehicles	Office of Food and Agriculture	Department of Child Care Services	Department of Revenue	Internal Revenue Service
At-Home Child Care		✓	✓	✓		✓	✓							✓	✓	✓
Auto Repair Shop		✓	✓	✓		✓	✓	✓		✓			✓			✓
Barber Shop		✓	✓	✓		✓	✓				✓					✓
Beauty Salon		✓	✓	✓		✓	✓				✓					✓
Car Dealership		✓	✓	✓		✓	✓	✓	✓	✓						✓
Catering	✓	✓	✓	✓	✓	✓	✓									✓
Cleaning Service		✓	✓	✓		✓	✓									✓
Flower Shop		✓	✓	✓	✓	✓	✓							✓		✓
Home Improvement		✓	✓	✓		✓	✓					✓				✓
Interior Decorator		✓	✓	✓		✓	✓									✓
Landscaping		✓	✓	✓		✓	✓									✓
Laundromat	✓	✓	✓	✓		✓	✓						✓			✓
Livery		✓	✓	✓		✓	✓		✓					✓		✓
Retail Store	✓	✓	✓	✓		✓	✓									✓
Sewing Shop		✓	✓	✓		✓	✓									✓
Shoe Repair		✓	✓	✓		✓	✓									✓
Small Grocery Store	✓	✓	✓	✓	✓	✓	✓									✓
Small Restaurant	✓	✓	✓	✓	✓	✓	✓									✓
Street Vendor		✓	✓	✓	✓	✓	✓		✓							✓
TV Repair		✓	✓	✓		✓					✓					✓

APPENDIX 2. IMPORTANT RESOURCES FOR WORCESTER ENTREPRENEURS

Worcester Government Agencies

Assessing Department

City Hall, Room 201
455 Main Street
Worcester, MA 01608
508-799-1098
assessing@ci.worcester.ma.us

City Clerk

City Hall, Room 206
455 Main Street
Worcester, MA 01608
508-799-1121
clerk@ci.worcester.ma.us

Department of Code Enforcement

25 Meade Street
Worcester, MA 01610
508-799-8534
code@ci.worcester.ma.us

Department of Public Health

25 Meade Street, 2nd floor
Worcester, MA 01610
508-799-8539
health@ci.worcester.ma.us

Department of Public Works

20 East Worcester Street, 2nd floor
Worcester, MA 01604
508-799-1437
dpw@ci.worcester.ma.us

Fire Department

141 Grove Street
Worcester, MA 01605
508-799-1822
fire@ci.worcester.ma.us

License Commission

City Hall, Room 308
455 Main Street
Worcester, MA 01608
508-799-1283
licensecommission@ci.worcester.ma.us

Office of Economic Development

City Hall, Room 309
455 Main Street
Worcester, MA 01608
508-799-1175
development@ci.worcester.ma.us

Police Department

9-11 Lincoln Square
Worcester, MA 01608
508-799-8606
wpd@ci.worcester.ma.us

Treasurer and Collector of Taxes

City Hall, Room 203
455 Main Street
Worcester, MA 01608
508-799-1145
treasurer@ci.worcester.ma.us

Massachusetts Government Agencies

Home Improvement Contractor Registration Program

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

Massachusetts Department of Business and Technology

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

Massachusetts Department of Environmental Protection

One Winter Street
Boston, MA 02108
978-661-7600
<http://www.state.ma.us/dep/nero>

Massachusetts Department of Revenue

40 Southbridge Street
Worcester, MA 01608
508-792-7300
<http://www.dor.state.ma.us>

Massachusetts Division of Marine Fisheries

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

Massachusetts Division of Professional Licensure

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

Massachusetts Division of Standards

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

Massachusetts Office of Business Development

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

Massachusetts Government Agencies (continued)

Massachusetts Office of Child Care Services, Region 2

180 Turnpike Road
Westborough, MA 01581
508-871-7181
<http://www.qualitychildcare.org>

Massachusetts Registry of Motor Vehicles

611 Main Street
Worcester, MA 01608
508-755-6420
<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>

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>

Federal Government Agencies

Environmental Protection Agency- New England

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

Internal Revenue Service

120 Front Street
Worcester, MA 01608
508-793-8227
1-800-829-1040
<http://www.irs.gov>

US Small Business Administration

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

Private / Nonprofit Agencies - Local

ACCION-USA

237 Chandler Street, Suite 213
Worcester, MA 01609
508-890-7923
<http://www.accionusa.org/worcester>

Clark University Small Business Development Center

950 Main Street
Worcester, MA 01610
508-793-7615
<http://www.clarku.edu/offices/sbdc>

Martin Luther King Jr. Business Empowerment Center

237 Chandler Street
Worcester, MA 01609
508-756-6330

Canal District Community Development Corporation of Green Island & Vernon Hill

3 Lafayette Plaza
Worcester, MA 01608
508-752-2394

Child Care Connection

100 Grove Street, Suite 102
Worcester, MA 01605
508-757-1503
1-800-278-1503

Worcester Business Development Center

33 Waldo Street
Worcester, MA 01608
508-755-5734

Center for Women & Enterprise

255 Park Avenue, Suite 205
Worcester, MA 01069
508-363-2300
<http://www.cweworcester.org>

Child Care Resources

90 Madison Street
Worcester, MA 01608
508-798-8112
1-800-952-9183

Worcester Regional Chamber of Commerce

339 Main Street
Worcester, MA 01610
508-753-2924
<http://www.worcesterchamber.org>

East Side Community Development Corporation

218 Shrewsbury Street
Worcester, MA 01604
508-799-6942

Private / Nonprofit Agencies - State/National

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

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

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

Massachusetts Association of Community Development Corporations
 99 Chauncy Street
 Boston, MA 02111
 617-426-0303
<http://www.macdc.org>

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

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

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

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

Massachusetts State Automobile Dealers Association
 59 Temple Place
 Boston, MA 02111
 617-451-1051

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

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

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

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

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

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

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

Small Business Association of New England
 1601 Trapelo Road, Suite 212
 Waltham, MA 02451
 781-890-9070
<http://www.sbane.org>

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