

NAVIGATING THROUGH Regulations & Licensing Requirements

A Guide for Entrepreneurs in Boston in 12 Occupations

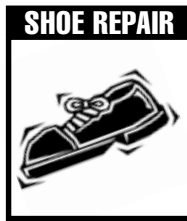


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We thank the following people and their colleagues for their contribution of time and expertise to this publication:

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Susan Matsuyama, Boston entrepreneur

Bill Wood, Director, Division of Professional Licensure, Commonwealth of Massachusetts

INTRODUCTION

“A licensing and regulations guide will be an invaluable tool for entrepreneurs starting up new businesses. A roadmap, laying out where to go and which forms to fill out with the assurance they are meeting state and local obligations of their operation, will save time and money during the crucial start-up phase when many varied demands are upon them.”

*Timothy Caplice, Program Manager
Allston Brighton Community Development Corporation*

Navigating through Regulations and Licensing Requirements: A Guide for Entrepreneurs in Boston in 12 Occupations is designed to provide a quick grasp of the requirements for starting a business in the city of Boston. The guide presents the most efficient paths to full compliance with existing regulations.

It is intended for use by a variety of populations:

- Individuals who would like to start a *sole proprietorship* business in Boston
- Agencies, both public and private, that advise and assist entrepreneurs in the start-up stage
- Research organizations interested in business development.

The guide provides step-by-step instructions for starting a business in 12 selected occupations in Boston. For each occupation, there is a checklist of all the permits, licenses, and forms required and detailed steps on how to meet local, state, and federal requirements. Subsections addressing business plans, zoning, taxes, etc., are numbered in both the checklist and detailed steps to facilitate use of the guide. For example, to find information on licensing (Step 2 on the checklist), users can go to Step 2 in the detailed steps section.

There are two Appendices attached:

- Appendix 1 summarizes the requirements for starting each type of business in tabular form.
- Appendix 2 lists organizations that offer legal advice, accounting, financial, and other services to entrepreneurs.

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

User feedback is welcome. Send email to ayakovlev@pioneerinstitute.org

Disclaimer

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

Cities and towns outside Boston may have similar regulations. However, this guide only addresses those regulations in effect in Boston 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. This guide contains instructions for sole proprietors only. Hiring other individuals requires that one take further steps. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

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



CHECKLIST

BUSINESS CERTIFICATE

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

TAXES

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





DETAILED STEPS


BUSINESS PLAN

- 1 Draft a business plan. Decide how many children you wish to care for, and what age groups these children will belong to. If the number of children exceeds six (6), the state requires that you employ an assistant who is licensed by the **Office of Child Care Services (OCCS)**. 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 Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- 2 Before you begin providing child care services, you must be licensed by the Commonwealth of Massachusetts as a child care provider.
 - 2a. Complete OCCS New Provider Orientation Program. This can be done at any Child Care Resource Agency location. Call 617-626-2000 or check the website for locations.
 - 2a.1  http://www.qualitychildcare.org/childcare_randr.shtml
 - 2b. Order a copy of the Massachusetts Child Care Provider’s License application from OCCS. There are different types of family child care licenses for home providers. The type of license you need depends on the number and ages 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 they may have that could affect your provision of day care. Every individual who regularly visits or is living in the house who is seventeen (17) or older 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 Child Care Services at 617-626-2000.
 - Compile a list of references
 - Compile a list of child care jobs that you have held in the past
 - Identify two people who live within ten minutes of your day care location who could help you in case of an emergency
 - Submit to the OCCS inspector a written activities plan in compliance with the requirements of the state law listed under Section 102 CMR 8.12



DETAILED STEPS

- 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/pdf/family_child_care_regs.pdf

LOCATION

3

Draft a detailed floor plan, ensuring that the 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 providers' 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 OCCS 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?



DETAILED STEPS

- 3b. Every 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, 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.

ZONING AND PERMITTING

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

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

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

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>



DETAILED STEPS

- 4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:
 - Gasfitting
 - Electrical work
 - Plumbing and sprinkler systems
 - Non-structural demolition
 - Installation of fire prevention system(s)
 - Construction
 - Renovation
- 4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth’s Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.



DETAILED STEPS

TAXES

6 Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ 617-635-4287

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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



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

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

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

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

8 If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
JFK Federal Building
Government Center
Boston, MA 02203
 ☎ 617-536-1040



CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Become (or hire) a registered barber

LOCATION

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

ZONING AND PERMITTING

- ❑ 4 Visit the **Building Division** of the **Inspectional Services Department** of the **City of Boston**
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✓ CHECKLIST

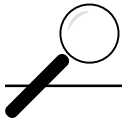
TAXES

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

CERTIFICATE OF REGISTRATION

- 9** Obtain a Certificate of Registration from the **Board of Barbers, Division of Professional Licensure, Commonwealth of Massachusetts**
 - Submit a copy of your floor plan to the Board of Registration of Barbers, Division of Professional Licensure
 - Schedule an inspection with the barber investigator





DETAILED STEPS

BUSINESS PLAN

1 Draft a business plan. In order to own a barber shop, one must either be a licensed master barber and serve as manager, or have a manager who is a full-time employee and a licensed master barber. This guide contains instructions for sole proprietors only. Hiring a full-time manager puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

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.

To become a master barber, one must request an application by first calling the **Board of Registration of Barbers** at 617-727-7367, and then calling CAT/Assessment Systems Incorporated to set up an appointment to take a computer-based test at 1-800-274-2021. For further information on becoming a master barber, contact the Board of Barbers or visit the website.



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

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

LOCATION

3 Draft a detailed floor plan for submission to the Board 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. 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 **Inspectional Services Department (ISD)** of the **City of Boston**.

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

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

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 ☎ *617-635-4775*

4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.

4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.

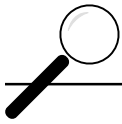


<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:

- Gasfitting
- Electrical work
- Plumbing and sprinkler systems
- Non-structural demolition
- Installation of fire prevention system(s)
- Construction
- Renovation

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



DETAILED STEPS

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- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth’s Office**, at 617-727-2836.
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TAXES

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Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.



*Assessing Information Center
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Boston City Hall, Room 301
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If you intend to operate a business in the City of Boston, you must file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors should file a *Schedule C* form with their income taxes and file *Form TA-1* to pay Massachusetts state sales taxes.

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DETAILED STEPS

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

✉ *Department of Revenue
Data Integration Bureau
PO Box 7022
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- 7c. It is recommended that you call the Massachusetts Department of Revenue’s Customer Service Office at 617-887-6367 to ensure you are in full compliance with the law.

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If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

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JFK Federal Building
Government Center
Boston, MA 02203*
☎ *617-536-1040*

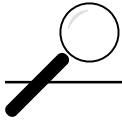
CERTIFICATE OF REGISTRATION

9

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

✉ *Board of Barbers
Division of Professional Licensure
239 Causeway Street, Suite 500*

- 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. There are several critical things that the inspector will look for:
 - You must have hot and cold running water in your shop.
 - 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.



DETAILED STEPS

- 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 the barber shop. All Certificates of Registration for barber shops shall be renewed biennially. Be sure all necessary forms have been filed before opening.

OPERATING REGULATIONS

- Every barber shop is required to display a sign at the door and/or a barber’s pole, either of which must be visible from the street.
- Each shop must post its Certificate of Registration in a visible location in the shop.
- Each barber or apprentice, including the manager, must have his or her license posted near his or her chair.
- Every barber shop must have a copy of the regulations of the Board of Registration of Barbers displayed in a visible location.
- If a licensed hairdresser intends to work in the barber shop, there will need to be a 3' by 5' divider and he/she must be provided his/her own sink.
- A barber shop may be inspected by state officials at any time during normal business hours.
- The regulations state, “every barber shop shall be properly and adequately lighted and ventilated and kept in a clean, orderly and sanitary condition at all times.” All sanitation and behavioral requirements can be found at the Board of Registration of Barbers website.



<http://www.state.ma.us/reg/boards/br/cmr/232201.htm>



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http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Become (or hire) a licensed cosmetologist

LOCATION

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

ZONING AND PERMITTING

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✓ CHECKLIST

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 - ❑ Get a federal tax identification number

OPERATING LICENSE

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





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. In order to own a salon, one must either be a licensed cosmetologist and serve as manager, or have a manager who is a full-time employee and a licensed cosmetologist. This guide contains instructions for sole proprietors only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- 2 In order to become a licensed cosmetologist, one must complete several levels of instruction and certification. The full listing of cosmetology licenses can be viewed at the Board of Registration of Cosmetologists website.



<http://www.state.ma.us/reg/boards/hd/cmr/24002.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 the location is attached to your home, the shop and home must comply with the regulations of the state **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.
- 3b. Submit the floor plan to the **Board of Cosmetologists, Division of Professional Licensure** 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 if the owner has purchased an existing licensed salon or is making/has made physical changes to the property in order to create a salon



DETAILED STEPS

ZONING AND PERMITTING

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

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

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

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.

4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.

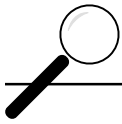


<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:

- Gasfitting
- Electrical work
- Plumbing and sprinkler systems
- Non-structural demolition
- Installation of fire prevention system(s)
- Construction
- Renovation

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



DETAILED STEPS

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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1 City Hall Plaza
Boston, MA 02201
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- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth’s Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

6

Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ *617-635-4287*

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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



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

.....



DETAILED STEPS

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

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

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

8

If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service
JFK Federal Building
Government Center
Boston, MA 02203
☎ 617-536-1040*

OPERATING LICENSE

9

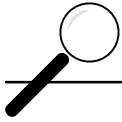
To get your shop/salon certified by the Board of Cosmetologists, mail a copy of your floor plan (complete with the information listed in step 3b) to the **Office of Investigations, Division of Professional Licensure**.

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

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

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

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



DETAILED STEPS

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

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

OPERATING REGULATIONS

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



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

✓ CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Become certified as a Food Safety Manager

LOCATION

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

ZONING AND PERMITTING

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

BUSINESS CERTIFICATE


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

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

TAXES

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

INSPECTION CERTIFICATE AND FOOD SERVICE PERMIT

- 9** Visit the **Health Division** of the **Inspectional Services Department** of the **City of Boston**
 - Complete food service license application form
 - Complete Plan Review Session Sheet
 - Schedule and attend a plan review session with an employee of the Health Division
 - Schedule an inspection of the facility by the Health Division. Have the following items with you at the time of the inspection:
 - Certification as a Food Safety Manager, or evidence of an application for such certification
 - Certificate of Occupancy or an Inspection Certificate from the Building Department
 - A food establishment permit application form. A printable copy of this form may be downloaded from the City of Boston website.
 -  <http://www.cityofboston.gov/isd/newfrontend/fsapp.pdf>
 - A check or money order in the amount of \$325.00 for the catering fee, made payable to the Health Division of the Inspectional Services Department of the City of Boston
 - Receive Inspection Certificate
 - Receive City of Boston Food Service permit





DETAILED STEPS

BUSINESS PLAN

1 Draft a business plan. If you are not certified as a Food Safety Manager or will not be before your business opens, then you must have at least one full-time employee who is certified as a Food Safety Manager. This guide contains instructions for sole proprietors only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. Adding a full-time Food Safety Manager could result in your having to file for corporate status, unemployment insurance, workmen’s compensation, etc. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

2 By the time of your Health Division inspection, you must have certification as a Food Safety Manager or evidence of an application for such certification, along with your application for a Food Service permit. By the time your business opens, you must have certification as a Food Safety Manager. For more information on becoming certified as a Food Safety Manager, visit the City of Boston website.



<http://www.cityofboston.gov/isd/newfrontend/mgrtrainlist.asp>

LOCATION

3 Select a location. A catering business must operate in a restaurant or other licensed commercial kitchen. No catering business may be operated in the City of Boston from a residential kitchen.

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

ZONING AND PERMITTING

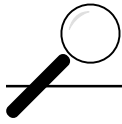
4 Visit the **Building Division** of the **Inspectional Services Department (ISD)** of the **City of Boston**.



*Inspectional Services Department
1010 Massachusetts Avenue
Boston, MA 02118*



617-635-5300



DETAILED STEPS

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

 *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

- 4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:
- Gasfitting
 - Electrical work
 - Plumbing and sprinkler systems
 - Non-structural demolition
 - Installation of fire prevention system(s)
 - Construction
 - Renovation
- 4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf



DETAILED STEPS

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth’s Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

6

Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
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Boston City Hall, Room 301
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7

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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



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

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

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DETAILED STEPS

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

8

If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
JFK Federal Building
Government Center
Boston, MA 02203
 ☎ *617-536-1040*

INSPECTION CERTIFICATE AND FOOD SERVICE PERMIT

9

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

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

- 9a. Schedule a Food Service Plan review session with the Health Division
- 9b. Fill out a Food Service Plan review sheet. Bring it with you to the review session, along with your floor plan, and a copy of your Certificate of Occupancy
- 9c. When your facility is complete, call the Health Division to schedule a health and safety inspection of your business. Present to the inspector the following items:
- Your certification as a Food Safety Manager, or evidence of an application for such certification.
 - Your Certificate of Occupancy or an Inspection Certificate from the Building Division.
 - A food establishment permit application. A printable copy of this form may be downloaded from the City of Boston website.



<http://www.cityofboston.gov/isd/newfrontend/fsapp.pdf>

- A check or money order in the amount of \$325.00 made payable to the Health Division of the Inspectional Services Department of the City of Boston. This is an annual fee.
- 9d. When you submit the health forms to the Health Division, you must pay additional fees to vend certain products. These can be discussed with the Health Division inspector at the time of the inspection:
- Frozen dessert products (\$20.00). If you intend to serve such desserts from a soft-serve machine, the initial \$20.00 must be paid, as well as a \$65.00 manufacturer’s fee for the operation of the machine.
 - Milk products (\$20.00)
 - Bagged, unbrewed coffee sold retail instead of as part of a meal (\$200.00).



DETAILED STEPS

The Health Division’s inspection will be based on the standards of the Federal Food Code, which must be met before one can provide catering services. The inspector will either award a Food Service permit and tell you that you are free to open or he/she will instruct you as to what changes must be made before this can occur. He/she may also schedule a follow-up inspection to approve any corrections made. Be sure to request an Inspection Certificate from the inspector.

Note: The City of Boston website indicates that the Health Division inspects food service establishments at least twice a year.



CHECKLIST

BUSINESS PLAN

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http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 There are no licensing requirements for operating a cleaning service, shoe repair shop, or sewing business.

LOCATION

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

ZONING AND PERMITTING

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

BUSINESS CERTIFICATE

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



CHECKLIST

TAXES

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DETAILED STEPS

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 617-536-1040



CHECKLIST

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http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Obtain the appropriate license or certificate
 - ❑ 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 a Massachusetts Department of Food and Agriculture Agent’s License.
 - ❑ If you plan to sell flowers on the sidewalk, obtain a stationary vending license from **City of Boston, Department of Public Works**. (For steps and information on obtaining this license, see the section of this guide on becoming a street vendor.)

LOCATION

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

ZONING AND PERMITTING

- ❑ 4 Visit the **Building Division** of the **Inspectional Services Department** of the **City of Boston**
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✓ CHECKLIST

BUSINESS CERTIFICATE

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http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- 2 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 by this department.

If you plan to sell regulated “woody plants,” you will need an agent’s license from the **Massachusetts Department of Food and Agriculture**.

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

If you plan to sell flowers on the sidewalk, you will need a Stationary Vending License from the **City of Boston, Department of Public Works**, and formal permission from the **Boston Police Department**. For more information on this, see the section of this guide on becoming a street vendor.

✉ *Department of Public Works*
Room 714
1 City Hall Plaza
Boston, MA 02201
☎ 617-635-4900

For more information on how to obtain a Stationary Vending License, visit the City of Boston website.



www.ci.boston.ma.us/publicworks/PrmVending.asp

A printable copy of the permit application is also available at the website.



www.ci.boston.ma.us/publicworks/Forms/Vendor.pdf



DETAILED STEPS

LOCATION



3

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



ZONING AND PERMITTING

4

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

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

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

 *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 *617-635-4775*

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>



DETAILED STEPS

- 4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:
 - Gasfitting
 - Electrical work
 - Plumbing and sprinkler systems
 - Non-structural demolition
 - Installation of fire prevention system(s)
 - Construction
 - Renovation
- 4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth’s Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.



DETAILED STEPS

TAXES

6 Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ 617-635-4287

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

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

 http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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

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

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

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

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

8 If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
JFK Federal Building
Government Center
Boston, MA 02203
 ☎ 617-536-1040

✓ CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

Note: A livery service is different from operating a taxi. Taxi ownership in Boston requires a taxi medallion, which can be issued only by the Boston Police Department. For more information, call the Police Department at 617-343-4200.

LICENSING

- ❑ 2 The **Massachusetts Registry of Motor Vehicles** handles all livery licensing issues. You will need a federal tax identification number (see step 8 below) before you can register your vehicles.
 - ❑ Acquire livery plates for each vehicle
 - ❑ If the vehicle has a capacity of nine (9) passengers or more, file an application for authority to transport passengers for hire from the **Transportation Division, Massachusetts Department of Telecommunications and Energy** (\$100.00 fee)

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

BUSINESS CERTIFICATE

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

TAXES

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





DETAILED STEPS

BUSINESS PLAN

1

Draft a business plan. This guide contains instructions for sole proprietors of livery services only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

2

The City of Boston has no unique requirements on livery drivers; the **Massachusetts Registry of Motor Vehicles (RMV)** handles all livery licensing issues.

- The Registry of Motor Vehicles requires that all livery drivers in Massachusetts be licensed to drive the particular vehicle that they operate.
- The vehicle must be a legal one in which to transport passengers.
- Individual businesses and employers, as well as cities and towns outside of Boston, may have additional requirements for drivers.
- Upon receiving your Federal Tax ID number (see step 8), you may register your livery vehicles with the Registry of Motor Vehicles. You must acquire livery plates for each vehicle that you intend to use to carry passengers. You will pay a minimum of \$80 dollars for each vehicle. If a vehicle has 7 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 RMV website.



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

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

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



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

- Mail the completed form along with a check or money order for the \$100.00 application fee to the Transportation Division.

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



DETAILED STEPS

- 2b. To operate a livery vehicle at Logan Airport, **Massport** requires that you obtain a letter from a City official (on official letterhead) stating that the city has no objections to your operation and has no special requirements on livery service.
- ❑ To obtain permission to operate on Massport premises, contact the **Massport Ground Transportation Unit (GTU)** at 617-561-1775 for a Massport Ground Transportation operating agreement. The agreement calls for proof of insurance, operating authority, a list of fleet vehicles, and “other pertinent information.” The application fee is \$75.00. 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, upon approval, will give you an approval permit, which you must affix in/on your vehicle so that it may easily be seen by police and Massport officials.

- ❑ Massport further requires that each car have working air conditioning during the summer, a clean luggage compartment, and have any seatbelts installed during the car’s manufacture in working order. Be sure to request a copy of *740 CMR 23.00 – Rules and Regulations for the Operation of Commercial Ground Transportation Services at Boston-Logan International Airport*.
- 2c. For operating requirements in downtown Boston, contact the **Department of Public Utilities, Boston Transportation Department**.

✉ *Boston Transportation Department*
 Room 721
 1 City Hall Plaza
 Boston, MA 02201
 ☎ 617-635-4680

For more information, see the City of Boston website.



<http://www.cityofboston.gov/transportation/default.asp>



DETAILED STEPS

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

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

LOCATION

3

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

ZONING AND PERMITTING

4

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

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

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

✉ *Zoning Board of Appeals*
City Hall, Room 204
Boston, MA 02201
 ☎ 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.



DETAILED STEPS

- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

- 4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:

- Gasfitting
- Electrical work
- Plumbing and sprinkler systems
- Non-structural demolition
- Installation of fire prevention system(s)
- Construction
- Renovation

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

BUSINESS CERTIFICATE

5

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

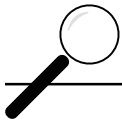


http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*



- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth's Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.



DETAILED STEPS

TAXES

- 6** Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

 *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 617-635-4287

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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





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

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

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

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

- 8** If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

 *Internal Revenue Service*
JFK Federal Building
Government Center
Boston, MA 02203
 617-536-1040

✓ CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Become certified as (or hire) a Food Safety Manager

LOCATION

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

ZONING AND PERMITTING

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

BUSINESS CERTIFICATE

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



CHECKLIST

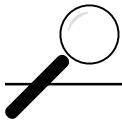
TAXES

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

INSPECTION CERTIFICATE AND FOOD SERVICE PERMIT

- 9** Visit the **Health Division** of the **Inspectional Services Department**
 - Present your Certificate of Occupancy from the Building Division
 - Complete food service license application form
 - Complete Plan Review Session Sheet
 - Schedule and attend a plan review session with an employee of the Health Division
 - Schedule an inspection of the facility by the Health Division. Have the following items with you at the time of the inspection:
 - Certification as a Food Safety Manager, or evidence of an application for such certification
 - Certificate of Occupancy or an Inspection Certificate from the Building Department
 - A food establishment permit application form. A printable copy of this form may be downloaded from the website. <http://www.cityofboston.gov/isd/newfrontend/fsapp.pdf>
 - A check or money order in the amount of \$50.00 in order for the small (under 2500 sq.ft.) grocery store fee made payable to the Inspectional Services Department of the City of Boston
 - Receive Inspection Certificate (if applicable)





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. If you are not certified as a Food Safety Manager or will not be before your business opens, then you must have at least one full-time employee who is certified as a Food Safety Manager. This guide contains instructions for sole proprietors only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- 2 By the time of your inspection, you must have certification as a Food Safety Manager or evidence of an application for such certification, with your application for a Food Service permit. By the time your business opens, you must have certification as a Food Safety Manager. You can find more information on becoming certified as a Food Safety Manager at the City of Boston website.





<http://www.cityofboston.gov/isd/newfrontend/mgrtrainlist.asp>

LOCATION

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

ZONING AND PERMITTING

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



DETAILED STEPS

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

 *Zoning Board of Appeals*
City Hall, Room 204
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 - Non-structural demolition
 - Installation of fire prevention system(s)
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 - Renovation
- 4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.

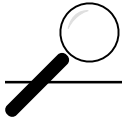
BUSINESS CERTIFICATE

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http://www.ci.boston.ma.us/cityclerk/business_cert.pdf



DETAILED STEPS

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



 *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth's Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

6

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 *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
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If you intend to operate a business in the City of Boston, you must file tax forms with the **Massachusetts Department of Revenue (DOR)**. Most sole proprietors should file a *Schedule C* form with their income taxes and file *Form TA-1* to pay Massachusetts state sales taxes.

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




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



DETAILED STEPS

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

8

If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service*
JFK Federal Building
Government Center
Boston, MA 02203
 ☎ *617-536-1040*

INSPECTION CERTIFICATE AND FOOD SERVICE PERMIT

9

Visit the **Health Division** of the **Inspectional Services Department**

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

- 9a. Schedule a Food Service Plan review session with the Health Division
- 9b. Fill out a Food Service Plan review sheet. This sheet is available at the website.



<http://www.cityofboston.gov/isd/newfrontend/planreviewfood.pdf>

Bring it with you to the review session, along with your floor plan, and a copy of your Certificate of Occupancy.

- 9c. When your facility is complete, call the Health Division to schedule a health and safety inspection of your business.
 Present to the inspector the following items:
 - Your certification as a Food Safety Manager, or evidence of an application for such certification
 - Your Certificate of Occupancy or an Inspection Certificate from the Building Department
 - A food establishment permit application form. A printable copy of this form may be downloaded from the website.



<http://www.cityofboston.gov/isd/newfrontend/fsapp.pdf>



- A business check or money order in the amount of \$50.00 made payable to the Health Division of the Inspectional Services Department. This is an annual fee.



DETAILED STEPS

- 9d. When you submit the health forms to the Health Division, you must pay additional fees to vend certain products. These can be discussed with the Health Division Inspector at the time of the health inspection:
- Frozen dessert products (\$20.00). If you intend to serve such desserts from a soft-serve machine, the initial \$20.00 must be paid, as well as a \$65.00 manufacturer's fee for the operation of the machine.
 - Milk products (\$20.00)
 - Bagged, unbrewed coffee sold retail instead of as part of a meal (\$200.00)
- 9e. The Health Division's Inspection will be based on the standards of the Federal Food Code, which must be met before one can provide catering services. The inspector will either award you a Food Service permit and tell you that you are free to open or instruct you as to what changes must be made before this can occur. He/she may also schedule a follow-up inspection to approve any corrections made. Be sure to request an Inspection Certificate from the inspector.

OPERATING REGULATIONS

- You must store refrigerated perishable goods in commercial refrigeration equipment units. Each unit must be NSF approved and operate at and below 45 degrees.
 - If you intend to sell beer or wine, you need a City of Boston Beer and Wine permit from the **Licensing Board** of the **City of Boston**. If you intend to sell distilled or other non-beer/non-wine alcoholic beverages, you need a City of Boston Liquor License. For the permit application form for all legal alcoholic beverages, visit the website.
 http://www.ci.boston.ma.us/licensing/new_application.pdf
 - Before filling out this application, review the information provided at the website.
 http://www.ci.boston.ma.us/licensing/new_application.asp
 - If you intend to sell any tobacco products (i.e., cigars, cigarettes, chewing tobacco, snuff, pipe tobacco, etc.), you must obtain a Massachusetts state tobacco sales license from the **Massachusetts Department of Revenue**. Call the Customer Service Department of the Massachusetts Department of Revenue at 617-887-6367 for more information.
 - The City of Boston website indicates that the Health Division inspects food service establishments at least twice a year.
-



CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

LOCATION

- ❑ 2 Choose a location to place your vending cart. If you need office or storage space, select a location and draft a detailed floor plan. If not, skip step 4. Food must be stored at a restaurant or licensed commissary.

LICENSING

- ❑ 3 To vend from a mobile unit in the City of Boston you will need particular licenses and signatures, depending not only on where you operate, but also on what you sell from your cart:
 - 3a. To vend on public property (including all sidewalks),
 - ❑ Obtain a Stationary Vending License from the **City of Boston, Department of Public Works**.
 - 3b. To vend on private property,
 - ❑ Obtain a Use of Premises permit from **Building Division** of the **Inspectional Services Department (ISD)** of the **City of Boston**
 - 3c. To sell food items from the cart,
 - ❑ Obtain a Mobile Food Service License from the **Health Division** of the **Inspectional Services Department** of the **City of Boston**
 - ❑ Schedule an inspection of your cart by the Health Division
 - 3d. To sell potentially dangerous food items,
 - ❑ Earn certification as a Food Safety Manager or hire a full-time manager who has such a certification
 - 3e. To utilize an open flame or propane
 - ❑ Get permission from the Health Division inspector during the inspection of your cart
 - ❑ Obtain a permit from the **Boston Fire Department**
 - 3f. To sell items from a cart or mobile unit at indoor shows or flea markets,
 - ❑ Obtain a Massachusetts transient vendor's license from the **Division of Standards, Commonwealth of Massachusetts**.



C H E C K L I S T

- 3g. To sell products outdoors from a cart or mobile unit as a moving peddler (legal only in certain neighborhoods and after 8 PM),
 - Obtain Massachusetts State Hawkers and Peddlers license from the **Division of Standards, Commonwealth of Massachusetts.**

ZONING AND PERMITTING

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

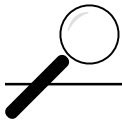
BUSINESS CERTIFICATE

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

TAXES

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





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a business plan. This guide contains instructions for sole proprietors only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LOCATION

- 2 Choose a location to place your vending cart. Make sure it is within a legal area for vendors.
- 2a. 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.
 - 2b. Food must be stored at a restaurant or licensed commissary. See step 3c.

LICENSING

- 3 To vend from a mobile unit in the City of Boston you will need particular licenses and signatures, depending not only on where you operate, but also on what you sell from your cart:
- 3a. If you wish to vend on public property, including any and all sidewalks, you will need a Stationary Vending License from the **City of Boston, Department of Public Works**. For more information, see the website.





<http://www.cityofboston.gov/publicworks/PrmVending.asp>

- Obtain a copy of the Stationary Vending License application from the City of Boston website.



<http://www.cityofboston.gov/publicworks/Forms/Vendor.pdf>

- You may also request an application by writing or calling the Department of Public Works.

 *Department of Public Works*
Boston City Hall, Room 714
Boston, MA
 *617-635-4911*

- Receive permission from the owner and first floor tenants of the property in front of which you plan to operate. Have each of these individuals sign in the appropriate place on the Stationary Vending License application.
- Contact the **Boston Police Department** and obtain a signature on the application giving permission to use your planned location. Not every area of the city is legal for outdoor vending.



DETAILED STEPS

- 3b. If you plan to vend on private property, you will need a Use of Premises permit from the **Building Division** of the **Inspectional Services Department (ISD)** of the **City of Boston**.
 - Secure written permission from the owner of the property on which you wish to operate.
 - Visit the Building Division.

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

- Have a zoning check done for the location.
 - File for a Use of Premises permit. The fee for this permit is \$50.00.
- 3c. To sell any food from the cart, you will need a Mobile Food Service License from the **Health Division** of the **ISD**. You will also need to schedule a Health Division inspection of your cart. For a printable version of the Mobile Food Service License application form, visit the website.



<http://www.cityofboston.gov/isd/newfrontend/mobilapp.pdf>

You may also request this form by calling the Health Division at 617-635-5300. The Mobile Food Service License application must be completed and submitted before or during the ISD Health Division inspection of your mobile unit.

- All mobile food units and food pushcarts must
 - Operate out of a fixed licensed food establishment. Find a restaurant, commissary, or commercial kitchen that will allow you to use its premises in order to prepare your food for sale, sanitize your equipment, and store your food products and equipment each night. Once you begin sales, the City of Boston requires that you report to that restaurant location twice per day for equipment cleaning, supply pick-up, and drop-off.
 - Get written permission from this licensed restaurant on the business’ own letterhead.
 - Obtain a copy of their permit as a licensed victualer.
- Ensure that your cart’s vending location has access to nearby toilet and hand washing facilities

You must have the following items with you at the time of your Health Division inspection:

- Mobile Food Service License application
- Stationary Vendor’s License application
- The permission letter from the restaurant or commissary from which you wish to operate (preparation of food, storage, and sanitation)
- A copy of the restaurant’s common victualer’s license
- Your pushcart or mobile food unit
- A completed Health Division inspection application



DETAILED STEPS

When you submit your health forms to the Health Division, you must pay additional fees in order to vend certain products. These can be discussed with the Health Division inspector at the time of your inspection.

- Frozen dessert products (\$20.00). If you intend to serve such desserts from a soft-serve machine, the initial \$20.00 must be paid, as well as a \$65.00 manufacturer's fee for the operation of the machine.
- Milk products (\$20.00)
- Bagged, unbrewed coffee sold retail instead of as part of a meal (\$200.00).

The Health Division will perform regular inspections of your cart. Be prepared and ask for copies of any paperwork.

- 3d. To sell food that is potentially hazardous, for example, meat other than hot dogs, baked goods, non-pre-packaged snacks, etc., you will need certification as a Food Safety Manager, or to hire a full-time manager who has certification. One may find information on registering to become a food service manager at the City of Boston website.



<http://www.ci.boston.ma.us/isd/newfrontend/mgrtrainlist.asp>

- 3e. To utilize an open flame or propane in cooking, you will need to request permission from the Health Division inspector during the inspection.

You must also file for a permit with the **Boston Fire Department** and schedule an appointment with the Fire Department so that they may also inspect your cart. Only after the Fire Department has granted a permit may you use the cart for cooking.

 *Boston Fire Department*
115 Southamptn Street
Boston, MA 02128
 617-343-3446

- 3f. To sell items from a cart or mobile unit at indoor shows or flea markets, you will need a Massachusetts Transient Vendor's license from the **Division of Standards, Commonwealth of Massachusetts**. Instructions are available at the website.



<http://www.state.ma.us/standards/tv-ins.htm>

Application forms are also available at the website.



<http://www.state.ma.us/standards/tv-app.htm>

- 3g. If you intend to sell products outdoors from a cart that moves, you will need a Massachusetts State Hawkers and Peddlers license from the **Division of Standards of the Commonwealth of Massachusetts**. The fee for this license is \$62.00.

Mobile vending is only allowed in certain neighborhoods and only after 8 PM.



A criminal record check is required by the **Boston Police Department** in applying for this and other licenses. Check with the Boston Police Department at 617-343-4200 for more information.



DETAILED STEPS

ZONING AND PERMITTING

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

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

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

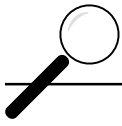
 *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 617-635-4775

- 4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.
- 4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

- 4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:
- Gasfitting
 - Electrical work
 - Plumbing and sprinkler systems
 - Non-structural demolition
 - Installation of fire prevention system(s)
 - Construction
 - Renovation
- 4e. Submit your floor plan to the Building Division. At this time, ISD may request other documents from you as well. ISD may also inspect your property during and after any construction or alteration, likely at a date prior to the opening of your business. At any time during the alteration and inspection process, file with the Building Division for a Certificate of Occupancy.



DETAILED STEPS

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth's Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

6

Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ *617-635-4287*

7

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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



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



DETAILED STEPS

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

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

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

8

If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service
JFK Federal Building
Government Center
Boston, MA 02203*
☎ *617-536-1040*

✓ CHECKLIST

BUSINESS PLAN

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



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- ❑ 2 Become a Licensed Master Technician for Television and Radio Repair. To obtain this license, one must
 - ❑ Pass the learner's permit exam
 - ❑ 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 **Inspectional Services Department** of the **City of Boston**
 - ❑ Complete zoning check and get location approved
 - ❑ Attend zoning clinic (optional but highly recommended)
 - ❑ If building or renovating, submit floor plan and receive building permit
 - You may need to apply for additional permits (see list below).
 - You may also need a Certificate of Occupancy.
 - ❑ If renting the property, acquire signature of the owner on all documents that require it and get a letter from the owner of the property approving the planned business use and all aspects of the renovation of the property before the renovation begins

✓ CHECKLIST

BUSINESS CERTIFICATE

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

TAXES

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





DETAILED STEPS

BUSINESS PLAN

- 1 Draft a Business Plan. Employees must have a Radio and Television master technician's license from the state or a basic technician's license. This guide contains instructions for sole proprietors only. Hiring other individuals puts your business outside the realm of a sole proprietorship and complicates your tax filing. For more information, visit the **Massachusetts Office of Business Development** website.



http://www.state.ma.us/mobd/start_a_business.html

LICENSING

- 2 Become a Licensed Master Technician for Television and Radio Repair.
- 2a. To receive a basic technician's license, also called a learner's permit, you must
- Be at least 18 years old
 - Pay the appropriate fee to the **Massachusetts Division of Professional Licensure**
 - Submit a written statement made under oath by a licensed master technician certifying that you are employed by him, that you will work directly under his supervision, and that he will be jointly responsible with you for the work that you do

The learner's permit is only effective as long as the master technician who submitted the certificate employs the licensee, and for no longer than three years. For a technician's license (learner's permit) application, visit this website:



www.state.ma.us/reg/boards/tv/forms/tvappl.pdf

- 2b. 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
 - Pass an examination prepared by the board to determine your competence in repairing radios and televisions. For further information, visit the website:



www.state.ma.us/reg/boards/tv/forms/tvbinf.pdf

For a master technician's license application, visit this website:



www.state.ma.us/reg/boards/tv/forms/tvappl.pdf

LOCATION

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



DETAILED STEPS

ZONING AND PERMITTING

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

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

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

✉ *Zoning Board of Appeals*
 City Hall, Room 204
 Boston, MA 02201
 ☎ 617-635-4775

4b. It is recommended that you have a 15-minute zoning clinic at ISD. This clinic will help answer your questions about any further permitting or other requirements. Zoning clinics are held every Tuesday from 9 AM to 12 PM at Plans and Zoning, ISD, 5th Floor, Counter Two, 617-635-5300, ext. 1348.

4c. If you are performing renovations, you will be required to file for and obtain a building permit from the Building Division. For more information on building permits, visit the City of Boston website.



<http://www.cityofboston.gov:8765/query.html?qt=building+permits>

4d. File for any other necessary permits for construction and other alterations you intend to make to the property. These may include, but are not limited to the following:

- Gasfitting
- Electrical work
- Plumbing and sprinkler systems
- Non-structural demolition
- Installation of fire prevention system(s)
- Construction
- Renovation

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



DETAILED STEPS

BUSINESS CERTIFICATE

5

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



http://www.ci.boston.ma.us/cityclerk/business_cert.pdf

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

✉ *City Clerk*
Boston City Hall, Room 601
1 City Hall Plaza
Boston, MA 02201
 ☎ *617-625-4600*

- 5a. After filling out the form, sign where indicated, and then have the form notarized. To find a notary public, call the **Commissions Section, Secretary of the Commonwealth's Office**, at 617-727-2836.
- 5b. Mail or deliver the notarized form to the City Clerk along with a business check or money order made out to the City of Boston in the amount of the filing fee (\$50.00). If you are not a resident of Massachusetts, there is an additional \$25.00 charge that must be paid.

TAXES

6

Visit the **City of Boston Assessing Department** at City Hall. Check on the status of your business, and fill out a Form of List for your business. A Form of List is used to document the property owned by your business, so that it may be assessed and taxed by the city.

✉ *Assessing Information Center*
Assessing Department
Boston City Hall, Room 301
1 City Hall Plaza
Boston, MA 02210
 ☎ *617-635-4287*

7

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

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



http://www.dor.state.ma.us/bsbc/taxes/tax_forms.htm

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



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

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DETAILED STEPS

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

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

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

∞

If you intend to operate a business in the City of Boston, you must file all necessary tax forms with the **Internal Revenue Service**. Once you file these forms, the IRS will give you a tax identification number and provide instructions on compliance with federal regulations.

✉ *Internal Revenue Service
JFK Federal Building
Government Center
Boston, MA 02203*
☎ *617-536-1040*



APPENDIX 1. SUMMARY TABLE: REQUIREMENTS FOR STARTING BUSINESS IN BOSTON IN 12 OCCUPATIONS

► Find your business at left in the chart below; the numbers in the chart correspond to government office locations (listed beneath the chart) that you'll need to contact.

	Boston Inspection Service - Zoning	Construction Service - Zoning	Submit Floor Plan	Certificate of Occupancy	Boston Business Certificate	Floor Plan for Renovation of Business Property	Form of List	Tax Forms	Operation License	Letter of Approval from City Official	Register Livery License	Criminal Offender Record Information Check	Food Service Application	Health Forms	Massachusetts Hawkers' and Peddlers' License	Office for Childcare Services' Orientation Program	Operation Location Approval (non-zoning)
At Home Day Care	1	1	1	1	1	12	3	4,11	13	1			9	13		13	13
Barber Shop	1	1	1	1	1	12	3	4,11	5	1	5						
Beauty Shop	1	1	1	1	1	12	3	4,11	5	1	5						
Catering	1	1	1	1	1	12	3	4,11	2	1	2			2	2		
Cleaning Service	1	1	1	1	1	12	3	4,11		1							
Flower Shop	1	1	1	1	1	12	3	4,11		1							
Livery	1	1	1	1	1	12	3	4,11	6	1		6	7				7
Sewing Shop	1	1	1	1	1	12	3	4,11		1							
Shoe Repair Shop	1	1	1	1	1	12	3	4,11		1							
Small Grocery Store	1	1	1	1	1	12	3	4,11	2	1	2			2	2		
Street Vendor	1	1	1	1	1	12	3	4,11	10	1	2		9	2	2	9,15	9,10
TV/Radio Repair	1	1	1	1	1	12	3	4,11	5	1	5						

#1 Building Division
Inspection Service Department
 1010 Massachusetts Avenue
 Boston, MA 02118
617-635-5300

#2 Health Division
Inspection Services Department
 1010 Massachusetts Avenue
 Boston, MA 02118
617-635-5300

#3 - Boston Assessing Department
 Boston City Hall, Room 301
 Boston, MA 02201
617-635-4287

#4 Department of Revenue
Commonwealth of Massachusetts
 100 Cambridge Street
 Boston, MA 02204
617-887-MDOR (6367)

#5 Division of Professional Licensure
 239 Causeway Street, Suite 500
 Boston, MA 02114
617-727-7367

#6 Registry of Motor Vehicles
Commonwealth of Massachusetts
Location Inquiry
617-351-4500

#7 Ground Transportation Unit
Massport
 One Harborside Drive, Suite 200S
 Boston, MA 02128
617-561-1459

#8 Boston Licensing Board
 Boston City Hall, Room 809
 Boston, MA 02201
617-635-4170

#9 Boston Police Department
 One Schroeder Place
 Boston, MA 02120
617-343-4200

#10 Boston Department of Public Works
 Boston City Hall, Room 714
 Boston, MA 02201
617-635-4900

#11 Internal Revenue Service
JFK Federal Building
 Government Center
 Boston, MA 02203
617-536-1040

#12 Boston City Clerk
 Boston City Hall, Room 601
 Boston, MA 02201
617-635-4600

#13 Office for Childcare Services
 One Ashburton Place, Room 1105
 Boston, MA 02108
617-626-2000

#14 Department of Telecommunications
Energy Transportation Division
 One South Station
 Boston, MA 02110
617-305-3559

#15 Division of Standards
Commonwealth of Massachusetts
 One Ashburton Place, Room 1115
 Boston, MA 02118
617-727-3480

APPENDIX 2. IMPORTANT RESOURCES FOR BOSTON ENTREPRENEURS

Boston Agencies

Inspectional Services Department

1010 Massachusetts Avenue
Boston, MA 02118
617-635-5326

Office of the City Clerk

Boston City Hall, Room 601
Boston, MA 02201
617-625-4600

Assessing Department

Room 301
Boston City Hall
Boston, MA 02201
617-635-4287

Business Assistance Team at the Boston Empowerment Center

20 Hampden Street
Roxbury, MA 02119
617-445-3413
Fax: 617-445-5675

Office of Business Development

26 Court Street
Boston, MA 02108
617-635-0615
<http://www.ci.boston.ma.us/dnd/OBD/default.asp>

Massachusetts Agencies

Massachusetts Office of Business Development

100 Cambridge Street, 13th Floor
Boston, MA 02202
617-727-3206

Massachusetts Department of Revenue

Customer Service Bureau
100 Cambridge Street
Boston, MA 02202
1-800-392-6089 or 617-887-6367

Division of Professional Licensure Commonwealth of Massachusetts

239 Causeway Street
Boston, Massachusetts 02114
Phone: 617-727-3074
Fax: 617-727-2197
TTY: 617-727-2099

State Office of Minority and Women's Business Assistance

100 Cambridge Street, 13th Floor
Boston, MA 02202
617-727-8692

Massachusetts Business Development Corporation

50 Milk Street, 16th Floor
Boston, MA 02109
617-350-8877
Fax: 617-350-0052

Commonwealth Corporation

The Schrafft Center
529 Main Street, Suite 110
Boston, MA 02129
617-727-8158
Fax: 617-242-7660
<http://www.commcorp.org>

Federal Agencies

Internal Revenue Service

JFK Federal Building
Government Center
Boston, MA 02203
617-536-1040
<http://www.irs.gov>

Small Business Administration

O'Neill Building
10 Causeway Street
2nd Floor, Room 265
Boston, MA 02222
• Finance: 617-565-5627
• Procurement and Technical Assistance: 617-565-5689
• Service Corps of Retired Executives (SCORE): 617-565-5591

Private / Nonprofit Agencies

ACCION International

120 Beacon Street
Somerville, MA 02143
617-492-4930
Fax: 617-876-9509
<http://www.accion.org>

Allston Brighton Community Development Corporation

15 N. Beacon Street
Allston, MA 02134
617-787-3874
Fax: 617-787-0425
<http://www.allstonbrightoncdc.org>

Asian Community Development Corporation

888 Washington Street, Suite 102
Boston, MA 02111-1426
617-482-2380
Fax: 617-482-3056
<http://www.asiancdc.org>

Center for Women and Enterprise

1135 Tremont Street, Suite 480
Boston, MA 02120
617-536-0700
Fax: 617-536-7373

Codman Square Neighborhood Development Corporation

628 Washington Street
Dorchester, MA 02124
617-825-4224
Fax: 617-825-0893
<http://www.csndc.org>

Dorchester Bay Economic Development Corporation

594 Columbia Road, Suite 302
Dorchester, MA 02125
617-825-4200
Fax: 617-825-3522
dorbay@aol.com

The Economic Justice Project

294 Washington Street, Suite 443
Boston, MA 02108
Tel: 617-482-1145 x227
hauberyang@lawyerscom.org

Hale and Dorr Legal Services Center of Harvard Law School

122 Boylston Street
Jamaica Plain, MA 02130-2246
Tel: 617-522-3003
Fax: 617-522-0715
http://www.law.harvard.edu/Academic_Affairs/Clinical_Program/lsc

Initiative for a Competitive Inner City - Boston

727 Atlantic Avenue, Suite 600
Boston, MA 02111
617-292-2383
<http://www.icic.org>

Jamaica Plain Neighborhood Development Corporation

31 Germania Street
Jamaica Plain, MA 02130
617-522-2424
Fax: 617-524-3596
jpnndc@tiac.net

Jewish Vocational Services

105 Chauncy Street
Boston, MA 02111
617-451-8147
Fax: 617-451-9973
<http://www.jvs-Boston.org>

Massachusetts Association of Community Development Corporations

99 Chauncy Street
Boston, MA 02111
617-426-0303
Fax: 617-426-0344
<http://www.macdc.org>

Massachusetts Small Business Development Centers:

- **Boston College SBDC**
142 Beacon Street
Chestnut Hill, MA 02467
617-552-4091
Fax: 617-552-2730
- **UMass Boston SBDC**
College of Management, 5th Floor
100 Morrissey Boulevard
Boston, MA 02125-3393
617-287-7750
Fax: 617-287-7767
- **Headquarters**
205 Isenberg School of Management
University of Massachusetts
Amherst, MA 01003-4935
413-545-6302
Fax: 413-545-6301
<http://msbdc.som.umass.edu/>

Nuestra Comunidad Community Development Corporation

56 Warren Street, Suite 200
Roxbury, MA 02119
617-427-3599
Fax: 617-989-1216
<http://www.home.earthlink.net/~nuestra>

Vietnamese American Initiative for Development (Viet-AID)

1452 Dorchester Avenue, 3rd Floor
Dorchester, MA 02122
617-822-3717
Fax: 617-822-3718

Women's Educational and Industrial Union

356 Boylston Street
Boston, MA 02116
617-536-5651
Fax: 617-247-8826
<http://www.weiu.org>