



TOWN OF STOW
OFFICE OF THE TOWN CLERK
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TOWN OF STOW BUSINESS CERTIFICATE ADVISORY

WHAT IS A BUSINESS CERTIFICATE?

A Business Certificate is a local registration of a business that is conducted within the Town of Stow. It is commonly referred to as a “d/b/a form” or “Doing Business As” form. Its purpose is primarily for consumer protection and public information purposes. Essentially, the public has a right to know who “is” a particular business, since a customer will not know who owns the business simply by the name of that business.

WHO MUST FILE A BUSINESS CERTIFICATE?

Massachusetts General Laws Chapter 110, section 5, states that any person conducting business under any title (business name) other than the real name of the person conducting the business must file a certificate. A person is defined as an individual, a partnership or a corporation.

Exemptions to filing are allowed under section 6 if the corporation is doing business in its true corporate name, or if a legal partnership is doing business under any title which includes the true surname of any partner. Certain other exemptions exist for trusts and limited partnerships.

WHO MUST SIGN THE BUSINESS CERTIFICATE?

If the business is owned solely by one person, only that person need sign. If it is a partnership of two or more people (but not a formal legal entity), both or all of the “partners” must sign. If it is a legal partnership, any officer who has authority to sign on behalf of the partnership may do so. If it is a corporation, an officer who has signatory authority must sign – which is usually the President, but not always. All signatures must be made in front of a notary, the Town Clerk or the Assistant Town Clerk. Do not sign the certificate unless it is in front of one of these three individuals. An individual must be 18 years of age or older to legally sign a business certificate.

HOW LONG ARE THEY GOOD FOR?

Business Certificates are valid for a period of four (4) years from the date of its original filing. They must be renewed every four years for as long as the business is being conducted.

The responsibility for renewal is the business owner's.

WHAT IF I “GO OUT OF BUSINESS”, CHANGE MY RESIDENCE, CHANGE THE LOCATION OF THE BUSINESS OR WANT TO CHANGE THE NAME OF THE BUSINESS?

If anyone listed on the certificate changes their residence as listed, or changes the location of the business within town (but keeps the same business name) you must file either a Statement of Change of Residence, or a Statement of Change of Location of Business.

If you discontinue your business, retire or withdraw from conducting business (i.e.: go out of business or move it to another town) you must file a Statement of Discontinuance. If you will be conducting a ‘Going Out of Business Sale’ please contact the Clerk’s office regarding the legal requirements for conducting this type of sale.

If you wish to change the name of your business you must first file Discontinuance and then file a new Certificate for the new business name. You cannot simply change the name of the business as technically you are stopping business in one name and starting business in a new name.

In cases of death, a statement may be filed by the executor or administrator of the estate.

If you do not file a Discontinuance you will continue to receive Personal Property tax bills- so it is within your interest to file one.

HOW MUCH DOES IT COST TO FILE A CERTIFICATE OR STATEMENT?

The cost to file a Business Certificate is \$20.00. The cost to file a Statement is \$10.00. Certified copies are \$5.00 and photocopies are 20 cents.

MUST I DISPLAY A COPY OF MY BUSINESS CERTIFICATE?

The law states that copies of your certificate must be available at the address at which the business is conducted, and shall be produced for inspection upon request during regular business hours to any person who has purchased goods or services from such business.

WHAT IS THE PENALTY IF I DO NOT FILE A CERTIFICATE OR STATEMENT?

The law states that violations will be punished by a fine of not more than three hundred dollars for each month during which the violation continues.

WHERE DO I GET THE FORMS AND HOW DO I FILE?

All forms may be obtained from the Town Clerk's Office and are filed at the Town Clerk's office. Office hours are Monday, 8 a.m. – 7 p.m.; Tuesday, 8 a.m. – 12:30 p.m.; Wednesday through Friday, 8 a.m. – 4 p.m. The office is closed for lunch between 12:30 p.m. – 1:30 p.m. Call to confirm office hours.

WHERE DO I GET TAX INFORMATION REGARDING MY BUSINESS?

The Massachusetts Department of Revenue (DOR) can answer all of your questions regarding collecting sales tax or other tax questions you may have. The Taxpayer Assistance Bureau is open from 8:45 a.m. to 5 p.m., Monday through Friday. The toll free number is 1-800-392-6089 or 617-887-6367. The DOR has a publication entitled 'A guide to Sales and Use Tax' which answers the most commonly asked questions about sales/use tax.

You obtain an FID number from the IRS at 800-829-1040 or 617-523-1040.

Websites:

Department of Revenue <http://www.dor.state.ma.us/>