

Business Certificates

Also known as DBAs (Doing Business As Certificates)

What you need to know

Anyone conducting business in Newton under a name other than their own or corporate name must file a Business Certificate with the City Clerk. This form is known as a "doing business as" or "DBA" certificate. The DBA files allow consumers to identify and locate the proprietor of a business that goes by a name other than that of the proprietor. The filing of a DBA certificate also serves as notice that the filer claims the exclusive use in Newton of the name contained in the certificate. Once filed, a certificate is valid for four years.

Office of the City Clerk, Newton City Hall
1000 Commonwealth Avenue
Newton, MA 02459
617-796-1200-



YOU MAY BE LIABLE FOR PERSONAL PROPERTY AND COMMERCIAL REAL ESTATE TAXES

By filing a DBA your business will most likely be liable for personal property taxes and possibly commercial real estate taxes payable to the City of Newton.

If your business is being conducted in a residential property, that portion of the property that is being used for the commercial business may be charged real estate taxes at the commercial rate.

Personal property is 'tangible' property. That means that the property physically exists. Personal property is assets, goods and material objects used in the conduct of a business and is assessed separately from real estate.

The assessment date is January 1 of each year. Any business that existed on that date is subject to personal property tax and will be billed for the entire fiscal year. This applies to businesses that have closed or relocated after the assessment date. Personal property tax is not prorated per Massachusetts General Law.

The state requires that all proprietors, partnerships, associations, trusts and corporations file a Form of List (State Tax Form 2) declaring items as personal property as of January 1 each calendar year.

The return is to be filed with the local Board of Assessors each year before March 1 to assist the Assessors in determining the fair market value of the taxable personal property. If the property has no permanent location it must be listed with the assessors in the city or town where you are domiciled (legal place of residence).

The following summarizes personal property that must be listed on a Form of List:

Individuals (Sole Proprietorship & Partnerships)

1. Business -furniture & furnishings
2. Business machinery and equipment
3. Business inventory, the dollar amount of "stock in trade" that the business carries on January 1.

Business Corporations

1. Corporations are taxable on all machinery and equipment used in the conduct of business.
2. Furniture and inventory are exempt from taxation for all registered business corporations.
3. Leased equipment may be exempt based upon the structure of the lease.

Please visit the City of Newton web site:

<https://www.newtonma.gov/government/assessing/personal-property-tax>

for more detailed information regarding business personal property as some exceptions do apply.

FREQUENTLY ASKED QUESTIONS

WHO HAS TO FILE A BUSINESS CERTIFICATE?

Any person, partnership, or corporation conducting business in Newton under a name other than their own or corporate name.

WILL I GET A TAX I.D. NUMBER WHEN I FILE A BUSINESS CERTIFICATE?

No, the tax identification number comes from the Department of Revenue at the state level. You must apply to the State Department of Revenue for this number.

HOW OFTEN DOES A BUSINESS CERTIFICATE HAVE TO BE RENEWED?

Every four years. If the business is discontinued, the Clerk's office must be notified. There is a \$10.00- discontinuance fee. Withdrawal From Business forms are available at the City Clerk's Office or on-line at: <https://www.newtonma.gov/government/city-clerk/business-certificates>

WHAT IF THE BUSINESS ADDRESS CHANGES?

The applicant should come in to the Clerk's office and file a Change of Address form. The cost is \$10.00. Change of Address forms are available at the City Clerk's Office or on-line at: <https://www.newtonma.gov/government/city-clerk/business-certificates>

WHAT IF THE OWNERSHIP OF THE BUSINESS CHANGES?

If it is a complete change of ownership, a new business certificate must be filed with a fee of \$35.00.

WHAT DO I DO WITH THE CERTIFICATE?

A copy of your Business Certificate must be available at the address at which your business is conducted and shall be furnished upon request during regular business hours to any person who has purchased goods or services from your business.

MASSACHUSETTS GENERAL LAWS

PART I. ADMINISTRATION OF TI-IE GOVERNMENT

TITLE XV. REGULATION OF TRADE

CHAPTER 110. LABELS, TRADEMARKS, NAMES AND REGISTRATION THEREOF

LABELS, TRADE MARKS AND NAMES

Chapter 110: Section 5: Certificates of persons conducting businesses; contents; filing; fees; index

Section 5. Any person conducting business in the commonwealth under any title other than the real name of the person conducting the business, whether individually or as a partnership, shall file in the office of the clerk of every city or town where an office of any such person or partnership may be situated a certificate stating the full name and residence of each person conducting such business, the place, including street and number, where, and the title under which, it is conducted, and pay the fee as provided by clause (20) of section thirty-four of chapter two hundred and sixty-two. Such certificate shall be executed under oath by each person whose name appears therein as conducting such business and shall be signed by each such person in the presence of the city or town clerk or a person designated by him or in the presence of a person authorized to take oaths. The city or town clerk may request the person filing such certificate to produce evidence of his identity and, if such person does not, upon such request, produce evidence thereof satisfactory to such clerk, the clerk shall enter a notation of that fact on the face of the certificate. A person who has filed such a certificate shall, upon his discontinuing, retiring or withdrawing from such business or partnership, or in the case of a change of residence of such person or of the location where the business is conducted, file in the office of said clerk a statement under oath that he has discontinued, retired or withdrawn from such business or partnership or of such change of his residence or change of the location of such business, and pay the fee required by clause (21) of said section thirty-four. In the case of death of such a person, such statement may be filed by the executor or administrator of his estate. The clerk shall keep a suitable index of all certificates so filed with him which are currently in force and effect, setting forth the pertinent facts, including a reference to any statement of discontinuance, retirement or withdrawal from, or change of location of, such business, or change of residence of such person. A certificate issued in accordance with this section shall be in force and effect for four years from the date of issue and shall be renewed each four years thereafter so long as such business shall be conducted and shall lapse and be void unless so renewed. Copies of such certificates shall be available at the address at which such business is conducted and shall be furnished on request during regular business hours, to any person who has purchased goods or services from such business. Violations of this section shall be punished by a fine of not more than three hundred dollars for each month during which such violation continues.

INSTRUCTIONS FOR FILING A BUSINESS CERTIFICATE WITHIN THE CITY OF NEWTON MA

Required by Massachusetts General Law: See Below

1. Please complete all forms in black ink or with a typewriter. Information must be legible.
2. Complete the Business Certificate Application. This form must include the full name and address of each owner conducting the business and must be signed by each owner in the presence of a notary public or the City Clerk's Office upon availability. All addresses must be complete with street and number to comply with Chapter 110, Section 5 of the Massachusetts General Law. Post Office Box addresses are not acceptable.
3. Before submitting the Business Certificate application to the City Clerk, it must be signed by the Inspectional Services Department, which is located on the second floor of City Hall. This is to verify zoning requirements.
 - 3a. If your business is located in a residence, the owner(s) must complete a Home Business/Office Affidavit, bring it in person to City Hall, and have it approved by the Inspectional Services Department, located on the second floor of City Hall. See the attached form for more information on the types of businesses allowed in a residence.
4. It is the responsibility of the business owner(s) to check with the Corporations Office in Boston and verify that you are not using a corporate name that *is* protected in the State of Massachusetts. Their telephone number is 617-727-2850.
5. Corporations must file a Business Certificate if doing business under a name other than its corporate name. The name of the corporation and the corporate address should be listed where the form asks for "full name and address of each person conducting such business". The owner of the corporation must sign the form.
6. *Filing Fee* (please make payable to the City of Newton) \$35.00 includes a certified copy.
7. Any change in a Business Certificate must be recorded in the City Clerk's Office by filing the appropriate form. These forms are available in the City Clerk's Office or on the City's website at: <http://www.newtonma.gov/gov/clerk/certificates/default.asp>

Discontinuance: The information on this form must be the same as it was on the original business certificate. If there has been a change of address since the business certificate was filed, and no amendment to change the address was filed, the old and present address should be written on the discontinuance form **so** that the records will agree.
Filing Fee: \$70.00

Amendment: To be filed for change of the business name or address
Filing Fee: \$10.00

Withdrawal from Partnership:
Filing Fee: \$10.00

If you have any questions regarding filing a Business Certificate, please call the City Clerk's Office at 617-796-1200.

ATTENTION BUSINESS OWNERS:

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newtonma.gov/gov/assessor/persproptax.asp

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MGL: Chapter 10, Sec 5

Part I ADMINISTRATION OF THE GOVERNMENT Title XV REGULATION OF TRADE

Section 5: Certificates of persons conducting businesses; contents; filing; fees; index

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