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THE ALCOHOLIC BEVERAGES CONTROL COMMISSION (“ABCC”) ADVISORY

The Alcoholic Beverages Control Commission is pleased to announce that effective May 28, 2013 we are **taking additional steps to streamline the retail license approval** process to benefit the retail beverage alcohol business community. As you are aware, the license process includes a requirement that applicants receive a release from the Departments of Revenue (“DOR”) and Unemployment Assistance (“DUA”). Although the applications are forwarded to both tax agencies upon arrival at the ABCC, at times the process can be lengthy while DOR and DUA conduct their due diligence, which can result in delays for prospective businesses.

Consequently, we communicated with DOR and found a solution to modernize the process.<sup>1</sup> We are happy to announce that we have found a collaborative solution which will allow us to obtain the required tax releases more quickly and efficiently, so that license applications can be considered for approval without delays. The license applicants will now be driving the process.

Effective May 28, 2013, applicants for an alcoholic beverages license will simply submit a DOR Certificate of Good Standing (COGS) with their application to the local licensing authorities. The COGS should then be included in the application forms forwarded to the ABCC by the local licensing authorities

Any applicant can obtain a COGS using the DOR website [www.mass.gov/dor](http://www.mass.gov/dor) by following the links to the DOR’s online Certificate of Good Standing. The COGS will serve as the DOR release.

With this new streamlined process, the ABCC will continue to protect the Commonwealth’s interests, while providing greater efficiencies to both government and the industry. Please do not hesitate to contact Ralph Sacramone, 617-727-3040 ext. 731 or Patricia Krueger, 617-727-3040 ext. 718, with any questions you may have. Thank you for your continued support and cooperation.

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<sup>1</sup> State law requires that the ABCC not consider an application unless and until the applicant shows it has complied with all of the Commonwealth’s tax laws. As such, the Department of Revenue (“DOR”) issues a tax release directly to the ABCC.

This twenty-five year old procedure caused many delays that could last four to six weeks until the DOR sent the tax release. These delays generally lasted for four - six weeks. The delays were caused by a variety of things and, including the seller’s and applicant’s inattention, incorrect information, failure to make the required tax filings and/or tax payments. The delay caused by this process in some instances lasted for six (6) months or longer.

# DOR Certificate of Good Standing Process

Go to [www.mass.gov/dor](http://www.mass.gov/dor)

Select "Businesses"

The screenshot shows the official website of the Massachusetts Department of Revenue (DOR). The page is titled "Department of Revenue" and "About DOR". A navigation menu at the top includes "State Offices & Courts", "State A-Z Topics", "State Forms", "No Active Alerts", "Skip to main content", and "Need help resizing text?". Below the navigation is a search bar and a dropdown menu for "Select an area to search". The main navigation menu includes "Individuals", "Businesses", "Tax Professionals", "All Taxes", "Child Support", "Local Officials", "Tax Forms", and "E-Services". The "Businesses" link is highlighted with a green box. Below the navigation is a breadcrumb trail "Home > Businesses" and a "Businesses" section header. A sidebar on the left lists "Current Tax Info", "Registering, Filing and Reporting", "Programs & Services", "Help & Resources", and "Bills, Notices and Audits". The main content area features a photograph of a diverse group of business professionals. Below the photo is a paragraph: "Businesses come in all sizes — from large multinational corporations to sole proprietors. Whatever your size, the pages in this section have the information you need to take care of your tax obligations to the Commonwealth." Below this is a section titled "Businesses: Check Out the New MA Business Portal!" with a sub-paragraph: "It's the new one-stop [business portal](#) for information, tools, and more - all intended to help you succeed in the Commonwealth." On the right side, there is a "Quick Links" section with several links: "DOR Directory", "Legal Library", "Film Credit Information", "Wage and W-2 Information for Businesses", "Cigarette Stamp Validator Information", "Software Developers", "How Do Audits Work?", and "News and Reports". The "Certificate of Good Standing" link is highlighted with a purple box.

Select "Certificate of Good Standing"



The Official Website of the Department of Revenue (DOR)

## Department of Revenue

About DOR

Search...

Select an area to search

SEARCH

Individuals

Businesses

Tax Professionals

All Taxes

Child Support

Local Officials

Tax Forms

E-Services

[Home](#) > [Businesses](#) > [Programs & Services](#) > [Certificate of Good Standing](#)

### Certificate of Good Standing

Corporations and other organizations often need proof that they are in good standing with the Commonwealth, i.e., that all tax liabilities have been met in order to obtain financing, sell their business, renew licenses or enter into other business transactions.

The fastest and easiest way to obtain a Certificate is via our [online application](#). Both taxpayers and authorized practitioners can use this program to obtain a Certificate within a few days. Before beginning this process, make sure that key authenticating data is readily available, including the entity's id number, a list of tax types filed with DOR and the dates when the entity was first required to collect and submit these taxes.

Once the applicant has been authenticated, a search will be made of our databases to identify any returns that need to be filed or bills that remain unpaid. Since this process takes up to 48 hours, users will be given an application number and asked to come back to the program in a couple of days. At that time, fully compliant taxpayers will be able to print a Certificate or request that it be mailed to the address of record. If bills are identified, an opportunity will be given to pay the amount owed via EFW. A Certificate will then be issued. Taxpayers with nonfiled Trustee tax returns (Sales, Meals, Withholding, Room Occupancy), can file and pay within the application and obtain their Certificate. Taxpayers with nonfiled Income and Corporate returns will be given instructions on how to file on paper and obtain a Certificate.

**Please note:**

Taxpayers responsible for certain taxes such as Alcoholic Beverage Excise, Cigarette Excise, Sales Tax on Boats, International Fuels Tax Agreement, Smokeless Tobacco or Ferry Embarkation will need to file a paper application. This [form](#) can be printed from this site. **Paper applications can take 4 to 6 weeks.**

Paper applications are also required in order to obtain a Waiver of Corporate Tax lien.

Dissolutions: Corporations have not been required to obtain a Certificate of Good Standing prior to a voluntary dissolution since March 1992.

Select Language

Powered by Google Translate

Select "Online Application"

Then follow the Department of Revenue Online Services, Certificate of Good Standing Website.

The screenshot shows the Department of Revenue Online Services website. The header includes the Department of Revenue logo and the Mass.Gov logo. The navigation menu contains links for DOR Home, Online Services Overview, and Contact Us. The main content area is titled "Certificate of Good Standing Web Site" and contains instructions for individuals and businesses. A "Get Help" sidebar on the right lists various links, with "Frequently Asked Questions" and "Contact DOR" highlighted with red boxes. The footer contains copyright information for the Commonwealth of Massachusetts and links for Web Browsers, Contact Us, and Site Policies.

Department of Revenue  
Online Services

DOR Home | Online Services Overview | Contact Us

## Certificate of Good Standing Web Site

Individuals and businesses may use this site to apply for a Certificate of Good Standing and/or Letter of Compliance. Please note: If the system identifies periods for which you have not filed tax returns or that you have unpaid liabilities, you will be given instructions on how to file and pay via this web site, WebFile for Business, or through an alternate method. You may only request one certificate at a time but will be allowed to print the certificate as many times as needed. Businesses filing with more than one ID number must remit a [paper application](#) and cannot use the online process. Corporations applying for a Tax Lien Waiver must remit a [paper application](#). LLCs and LLPs that file Partnership returns and are not responsible for any other taxes must remit a [paper application](#). Please make your selection below and continue. For applicants returning to obtain their application results or applicants returning to re-print a previously issued certificate, you will need to have the application number that was emailed to you in order to login.

I would like to apply for a Certificate

I am returning for the results of my application

I would like to re-print a previously issued Certificate

[Continue](#)

Hide Column

### Get Help

- [Learn More](#)
- [Return to DOR Home](#)
- [Download Tax Forms](#)
- [Frequently Asked Questions](#)
- [Contact DOR](#)
- [Go to WebFile for Business](#)
- [Exit the application](#)

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[Web Browsers](#) | [Contact Us](#) | [Site Policies](#)

DOR  
Contact  
&  
FAQ  
Information

## Department of Revenue

Online Services



[DOR Home](#) | [Online Services Overview](#) | [Contact Us](#)

### Contact the Department of Revenue

If you need further assistance, please contact the Department of Revenue by [emailing us](#) or calling us at (617) 887-MDOR, or toll free in Massachusetts at (800) 392-6089.

[Go Back](#)

**Phone:**

**617-887-MDOR**

**800-392-6089**

***Note: If there is not a valid DOR Certificate of Good Standing submitted with an application, the application will be disapproved on that basis alone and returned to the LLA.***