

In order to confirm that all licensees and applicants are in compliance with Massachusetts tax laws, a Certificate of Good Standing (“COGS”) from the Massachusetts Department of Revenue will be required for the following transactions submitted to the Local Board beginning March 1, 2018:

- Transfer of License (certificate must be in the current/seller licensee name)
- Change in Beneficial Interest
- Pledge of License
- Change of License Class (Seasonal, Annual)
- Change in License Category (Wines and Malts, All Alcohol, etc.)
- Change of Entity Name (certificate must be in the current corporate name)
- Change of Corporate Structure (certificate must be in the current corporate structure)
- Addition of a Management Agreement
- PLEASE NOTE: a new licensee does not require a COGS

An applicant can obtain a COGS by visiting the Department of Revenue’s website:  
<https://www.mass.gov/how-to/request-a-certificate-of-good-standing-tax-compliance-or-a-corporate-tax-lien-waiver>.