

# Legal Requirements for Connecticut Food Businesses

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Jerome N. Frank Legal Services  
Organization (LSO)  
Ludwig Center for Community & Economic  
Development  
**March 3, 2020**



# LEGAL FOOD HUB

*A project of Conservation Law Foundation*

- Free legal assistance for eligible farmers, food entrepreneurs, and food related organizations in MA, ME, RI, CT, and VT
- Volunteer attorneys can help with business formation, real estate transactions, trademark, contracts, and more
- New Resource Library with easy-to-use legal guides on our website

**1-844-LAW-GROW**

**[www.legalfoodhub.org](http://www.legalfoodhub.org)**

# Quick Introduction

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- Our team
  - Bessie
  - Paul
  - Emilee
  - Anika
- You do not need to memorize this information today!
- Please ask us any questions you have.
- We will connect you with resources that can provide you with legal support.
  - **Legal Food Hub (pro bono legal network for food businesses,**  
<https://www.legalfoodhub.org/>)

# What we'll talk about today

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- ① Business creation
- ② Food license requirements
- ③ Employment and immigration status rules
- ④ Help and resources

**Next Session: Food safety laws/regulations and business insurance**

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- 1 Business creation
  - 2 Food license requirements
  - 3 Employment and immigration status rules
  - 4 Help and resources

# Why should you create a business?

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- To keep personal and business matters separate.
- With a business, you are not liable for accidents.
  - You will still be responsible for any loans, contracts, or any other agreements you enter.



Source: [Network Connecticut](#)



Source: CitySeed

# What kind of business should you create?

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- **Sole Proprietorship**
  - *What?* Single person owning a business that is not a separate entity
  - *Why?* Easy to set up, but you will be personally responsible for accidents
- **Limited Liability Company (LLC)**
  - *What?* A “pass-through” entity owned by one or many people (members)
  - *Why?* Limited liability, tax flexibility, fewer requirements than corporations
- **Worker Cooperative**
  - *What?* A business entity owned by its workers, in which each worker typically has one vote and shares in the profits
  - *Why?* Builds in democratic control but this could mean less control for founders, can be difficult to attract capital

**There are other options (e.g., corporation), but we are highlighting the ones that work well for small businesses.**

# Business registration

Criteria	Requirement	Gov't agency	Link/source	
All businesses	Register online (varies by business, \$120 for LLC)	CT Secretary of the State	<a href="https://www.concord-sots.ct.gov/CONCORD/index.jsp">https://www.concord-sots.ct.gov/CONCORD/index.jsp</a>	
	CT Tax Registration Number (typically \$100 for Sales and Use tax permit but fee varies by specific tax permits needed by business)	CT Dept. of Revenue Services	<a href="https://drsbustax.ct.gov/REG/REGISTRATION.ASPX">https://drsbustax.ct.gov/REG/REGISTRATION.ASPX</a>	
	EIN (free online)	IRS	<a href="https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARisAK9lDxSjG7esnXqlcq6lXx46mSatis7Ib6HHeCKlCSkCT7t3laqt9-H3hIMaAukUEALw_wcB">https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARisAK9lDxSjG7esnXqlcq6lXx46mSatis7Ib6HHeCKlCSkCT7t3laqt9-H3hIMaAukUEALw_wcB</a>	
	Hiring employees?	CT Employer Registration (free online)	CT Dept. of Labor	<a href="https://wage.ctdol.state.ct.us/CTERS/index.aspx">https://wage.ctdol.state.ct.us/CTERS/index.aspx</a>
	Different “doing business” name?	Register with town clerk’s office (\$10 in New Haven)	Office of town/city clerk (e.g., New Haven City Clerk).	<a href="https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=34944">https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=34944</a>
	Want to protect your name/brand?	Trademark (varies, but ~\$300)	U.S. Patent and Trademark Office	<a href="https://guides.wsj.com/small-business/starting-a-business/how-to-trademark-a-company-name/">https://guides.wsj.com/small-business/starting-a-business/how-to-trademark-a-company-name/</a>

The Legal Food Hub and the UConn IP Law Clinic can provide further support on trademark issues.

# Ongoing requirements for businesses

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- **Federal income taxes**
  - **Jan. 31** deadline to issue W-2's/1099's to employees/independent contractors
  - **Mar. 15** deadline for LLCs to file Form 1065 – see next slide for more info
  - **Apr. 15** deadline for personal tax returns (sole proprietors, LLC members pay tax on personal returns)
- **State income taxes**
  - **Connecticut**—Apr. 15 for personal returns (LLCs, sole proprietors) and May 15 for corporations.
- **State annual report**
  - All business in Connecticut (except sole proprietorships) must file an annual report with the Connecticut Secretary of the State (online, \$80 for LLCs starting in 2020)

*Sources:* Corporate Business Tax, CT. Dept. of Revenue Services: <https://portal.ct.gov/DRS/Corporation-Tax/Corporation-Welcome-Page#WhenDue>; When Are Business Taxes Due?, Intuit: <https://quickbooks.intuit.com/r/accounting-taxes/small-business-tax-calendar/> ; Annual Reports, CT Secretary of the State: <https://portal.ct.gov/SOTS/Commercial-Recording/Annual-Report-page/Annual-Report-Page>

# Form 1065 – only for LLCs

**Form 1065** U.S. Return of Partnership Income OMB No. 1545-0123  
 For calendar year 2019, or tax year beginning \_\_\_\_\_, 2019, ending \_\_\_\_\_, 2019  
 Department of the Treasury Internal Revenue Service  
 Go to [www.irs.gov/Form1065](http://www.irs.gov/Form1065) for instructions and the latest information.

**A** Principal business activity Name of partnership **D** Employer identification number  
**B** Principal product or service **Type of Print** Number, street, and room or suite no. If a P.O. box, see instructions. **E** Date business started  
**C** Business code number City or town, state or province, country, and ZIP or foreign postal code **F** Total assets (see instructions)  
 \$

**G** Check applicable boxes: (1)  Initial return (2)  Final return (3)  Name change (4)  Address change (5)  Amended return  
**H** Check accounting method: (1)  Cash (2)  Accrual (3)  Other (specify) \_\_\_\_\_  
**I** Number of Schedules K-1. Attach one for each person who was a partner at any time during the tax year \_\_\_\_\_  
**J** Check if Schedules C and M-3 are attached \_\_\_\_\_  
**K** Check if partnership: (1)  Aggregated activities for section 465 at-risk purposes (2)  Grouped activities for section 465 passive activity purposes  
**Caution:** Include only trade or business income and expenses on lines 1a through 22 below. See instructions for more information.

<b>1a</b>	Gross receipts or sales	<b>1a</b>	
<b>1b</b>	Returns and allowances	<b>1b</b>	
<b>1c</b>	Balance. Subtract line 1b from line 1a	<b>1c</b>	
<b>2</b>	Cost of goods sold (attach Form 1125-A)	<b>2</b>	
<b>3</b>	Gross profit. Subtract line 2 from line 1c	<b>3</b>	
<b>4</b>	Ordinary income (loss) from other partnerships, estates, and trusts (attach statement)	<b>4</b>	
<b>5</b>	Net farm profit (loss) (attach Schedule F (Form 1040 or 1040-SR))	<b>5</b>	
<b>6</b>	Net gain (loss) from Form 4797, Part II, line 17 (attach Form 4797)	<b>6</b>	
<b>7</b>	Other income (loss) (attach statement)	<b>7</b>	
<b>8</b>	<b>Total income (loss).</b> Combine lines 3 through 7	<b>8</b>	
<b>9</b>	Salaries and wages (other than to partners) (less employment credits)	<b>9</b>	
<b>10</b>	Guaranteed payments to partners	<b>10</b>	
<b>11</b>	Repairs and maintenance	<b>11</b>	
<b>12</b>	Bad debts	<b>12</b>	
<b>13</b>	Rent	<b>13</b>	
<b>14</b>	Taxes and licenses	<b>14</b>	
<b>15</b>	Interest (see instructions)	<b>15</b>	
<b>16a</b>	Depreciation (if required, attach Form 4562)	<b>16a</b>	
<b>16b</b>	Less depreciation reported on Form 1125-A and elsewhere on return	<b>16b</b>	
<b>17</b>	Depletion (Do not deduct oil and gas depletion.)	<b>17</b>	
<b>18</b>	Retirement plans, etc.	<b>18</b>	
<b>19</b>	Employee benefit programs	<b>19</b>	
<b>20</b>	Other deductions (attach statement)	<b>20</b>	
<b>21</b>	<b>Total deductions.</b> Add the amounts shown in the far right column for lines 9 through 20	<b>21</b>	
<b>22</b>	<b>Ordinary business income (loss).</b> Subtract line 21 from line 8	<b>22</b>	
<b>23</b>	Interest due under the look-back method—completed long-term contracts (attach Form 8697)	<b>23</b>	
<b>24</b>	Interest due under the look-back method—income forecast method (attach Form 8666)	<b>24</b>	
<b>25</b>	BBA AAR imputed underpayment (see instructions)	<b>25</b>	
<b>26</b>	Other taxes (see instructions)	<b>26</b>	
<b>27</b>	<b>Total balance due.</b> Add lines 23 through 26	<b>27</b>	
<b>28</b>	Payment (see instructions)	<b>28</b>	
<b>29</b>	<b>Amount owed.</b> If line 28 is smaller than line 27, enter amount owed	<b>29</b>	
<b>30</b>	<b>Overpayment.</b> If line 28 is larger than line 27, enter overpayment	<b>30</b>	

**Sign Here**  
 Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than partner or limited liability company member) is based on all information of which preparer has any knowledge.  
 Signature of partner or limited liability company member \_\_\_\_\_ Date \_\_\_\_\_  
 May the IRS discuss this return with the preparer shown below? See instructions.  Yes  No

**Paid Preparer Use Only**  
 Print/Type preparer's name \_\_\_\_\_ Preparer's signature \_\_\_\_\_ Date \_\_\_\_\_ Check  if self-employed PPTN \_\_\_\_\_  
 Firm's name \_\_\_\_\_ Firm's EIN \_\_\_\_\_  
 Firm's address \_\_\_\_\_ Phone no. \_\_\_\_\_

For Paperwork Reduction Act Notice, see separate instructions. Cat. No. 113902 Form **1065** (2019)

Form 1065 (2019) Page **2**

**Schedule B Other Information**

**1** What type of entity is filing this return? Check the applicable box:  
**a**  Domestic general partnership **b**  Domestic limited partnership  
**c**  Domestic limited liability company **d**  Domestic limited liability partnership  
**e**  Foreign partnership **f**  Other ▶

**2** At the end of the tax year:  
**a** Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization, or any foreign government own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .  
**b** Did any individual or estate own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital of the partnership? For rules of constructive ownership, see instructions. If "Yes," attach Schedule B-1, Information on Partners Owning 50% or More of the Partnership . . . . .

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

**b** Own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in the profit, loss, or capital in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions. If "Yes," complete (i) through (v) below . . . . .

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Maximum Percentage Owned in Profit, Loss, or Capital

**4** Does the partnership satisfy **all four** of the following conditions?  
**a** The partnership's total receipts for the tax year were less than \$250,000.  
**b** The partnership's total assets at the end of the tax year were less than \$1 million.  
**c** Schedules K-1 are filed with the return and furnished to the partners on or before the due date (including extensions) for the partnership return.  
**d** The partnership is not filing and is not required to file Schedule M-3 . . . . .  
 If "Yes," the partnership is not required to complete Schedules L, M-1, and M-2; item F on page 1 of Form 1065; or item L on Schedule K-1.

	Yes	No
<b>5</b> Is this partnership a publicly traded partnership, as defined in section 469(k)(2)?		
<b>6</b> During the tax year, did the partnership have any debt that was canceled, was forgiven, or had the terms modified so as to reduce the principal amount of the debt?		
<b>7</b> Has this partnership filed, or is it required to file, Form 8918, Material Advisor Disclosure Statement, to provide information on any reportable transaction?		
<b>8</b> At any time during calendar year 2019, did the partnership have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? See instructions for exceptions and filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). If "Yes," enter the name of the foreign country ▶		
<b>9</b> At any time during the tax year, did the partnership receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the partnership may have to file Form 3520, Annual Return To Report Transactions With Foreign Trusts and Receipt of Certain Foreign Gifts. See instructions . . . . .		
<b>10a</b> Is the partnership making, or had it previously made (and not revoked), a section 754 election? . . . . . See instructions for details regarding a section 754 election.		
<b>b</b> Did the partnership make for this tax year an optional basis adjustment under section 743(b) or 734(b)? If "Yes," attach a statement showing the computation and allocation of the basis adjustment. See instructions . . . . .		

Form **1065** (2019)

Form 1065 is an extensive form that requires you to report all of your business income, general expenses, and more for tax purposes. The form can be found here:

<https://www.irs.gov/pub/irs-pdf/f1065.pdf>.

It would probably be best to have a Certified Public Accountant or some other tax preparer do this for you.

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# What are food business licenses?

- A license is a required permit that gives authority to own or use something, do a particular thing, or carry on a trade.
- Licenses are used by different agencies to regulate and monitor business activity and to protect consumers.
- You need licenses to comply with local, state, and federal laws.
  - We are discussing requirements for Connecticut and New Haven today.



CT Driver's License



SAMPLE FOOD PERMIT:  
New Haven's permit will likely look different.

# Sources of rules

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Washington D.C.

- **Federal Government** – Regulates businesses that manufacture and sell food products through the FDA and USDA. The IRS oversees tax compliance.



Hartford, CT

- **State Government** – Connecticut regulates businesses that manufacture and sell food products through the Department of Consumer Protection, Department of Public Health, and Office of the Secretary of the State (general business regulations).



New Haven, CT

- **Local Government** – City departments regulate food establishments (catering, food trucks, restaurants). In New Haven, this is through the Bureau of Environmental Health (within the New Haven Health Department) and the Office of Building & Inspection Enforcement.

# Some vocabulary to get started

## Food product

Any food, when sold.



Source: [New Haven Register](#)

## Food establishment

You provide food directly to the consumer via restaurant, caterer, food truck, etc.



Source: [New Haven Register](#)

## Retail

You sell your product directly to the consumer.



Source: [New Haven Register](#)

## Wholesale

You sell your product to someone else (e.g., a restaurant or grocery store) who sells the product to consumers.



Source: [New York Times](#)

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- a** Requirements for all food products and establishments
  - b** Additional requirements for food establishments

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- a** Requirements for all food products and establishments
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# Food licensing: products *and* establishments

Criteria	Requirement	Gov't agency	Link/source
<p>All products and establishments</p> <p>Type of facility</p> <ul style="list-style-type: none"> <li>Your own commercial facility</li> <li>Your own home and &lt; \$25,000 sales per year</li> <li>Rent space in shared facility</li> </ul>	Food Manufacturing Establishment License	CT Dept. of Consumer Protection	<a href="https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration">https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration</a>
	Register facility (online)	FDA	<a href="https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities">https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities</a>
	Comply with Cottage Food law	CT Dept. of Consumer Protection	<u>See next page.</u>
	Register facility (online)	FDA	<a href="https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities">https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities</a>

New "micro-food" ordinance does not affect this requirement.

# If you cook at home (1/3)

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- Cottage food law allows for direct sale of some non-perishable foods made in your private home kitchen. To be eligible, you must
  - use your private home kitchen, with no commercial equipment.
  - sell food directly to consumers (not through a wholesaler, supermarket, or broker).
  - have yearly gross (total) sales of no more than \$25,000.
  - make certain kinds of food (can produce breads, certain types of cakes, candies, dried fruits; cannot produce cooked vegetable products, meat/poultry).
  - label your food,
- You must still comply with all other relevant regulations (e.g., Qualified Food Operator, etc.).

*Sources: Cottage Food in Connecticut*, CT Dept. of Consumer Protection: [https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE\\_FOOD\\_MANUAL.pdf?la=en](https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE_FOOD_MANUAL.pdf?la=en); *Cottage Food Operator*, CT Dept. of Consumer Protection: <https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home>

# If you cook at home (2/3)

- The Connecticut Cottage Food Manual is a great resource for questions about inspection, labeling, and food products.
- It is important to note that you must meet your city's zoning laws to make food in your home. To make sure you are following the laws, you can request a **verification of compliance** from your city's zoning department.

## Will I need to meet local zoning or other laws?

Yes. Cottage food operators should contact their municipal government to determine if there are local regulations that will impact their business.

FOR OFFICE USE ONLY:  
Zoning Director \_\_\_\_\_  
Deputy \_\_\_\_\_  
Executive Director \_\_\_\_\_

CITY OF NEW HAVEN  
CITY PLAN DEPARTMENT  
165 Church Street, 5<sup>th</sup> Floor, New Haven, CT 06510-2010

Submit this form with payment to:  
Land Contracts c/o City Plan Department  
165 Church Street, 5<sup>th</sup> Floor  
New Haven, CT 06510

For questions, contact:  
New Haven, Planner II  
203-646-6375  
nhzplan@newhavenct.gov

The Letter of Zoning Compliance will not be started until payment is received; make checks payable to "Treasury, City of New Haven". Submit a separate form for each property. For multiple requests, submit with one check.

**REQUEST FOR LETTER OF ZONING COMPLIANCE**

**REQUESTOR'S INFORMATION:**

Date: \_\_\_\_\_ Fee submitted (\$100.00 per parcel) \_\_\_\_\_  
Name: \_\_\_\_\_  
Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: \_\_\_\_\_  
Email: \_\_\_\_\_ (All Letters will be returned via email unless otherwise requested.)

**PROPERTY INFORMATION**

Address: \_\_\_\_\_, New Haven, CT. Zip Code: \_\_\_\_\_  
Tax Map-Block-Parcel (MBL) Number: \_\_\_\_\_  
Zoning District (map found at <https://newhavenct.maps.arcgis.com/home/index.html>) \_\_\_\_\_  
Lot width and area: \_\_\_\_\_ ft. wide X \_\_\_\_\_ ft. deep Site Size (in sq. ft.) \_\_\_\_\_  
Property Owner (as stated on deed, recorded at City Clerk's Office) \_\_\_\_\_  
Request Form - Letter of Zoning Compliance  
(Revised Jan 2019) Page 1 of 1

Sources: *Cottage Food in Connecticut*, CT Dept. of Consumer Protection: [https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE\\_FOOD\\_MANUAL.pdf?la=en](https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE_FOOD_MANUAL.pdf?la=en); *Request for Letter of Zoning Compliance*, New Haven City Plan Dept.: <https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=33972>.

# If you cook at home (3/3)

Criteria	Requirement	Gov't agency	Link/source
<p>Produce in your own home and &lt; \$25,000 sales per year</p> <p>Use a non-municipal water source?</p> <p><b>Then...</b></p>	<p>① Zoning Compliance</p>	<p>Municipal gov't zoning dept. (e.g., New Haven City Plan Dept.)</p>	<p><a href="https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=33972">https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=33972</a></p>
	<p>② Complete ServSafe Food Handler Course</p>	<p>Approved provider</p>	<p><a href="https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home">https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home</a></p>
	<p>③ Water test results</p>	<p>CT Dept. of Consumer Protection</p>	<p><a href="https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home">https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home</a></p>
	<p>④ Apply for cottage food license (\$50)</p>	<p>CT Dept. of Consumer Protection</p>	<p><a href="https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home">https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home</a></p>

Sources: *Cottage Food in Connecticut*, CT Dept. of Consumer Protection: [https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE\\_FOOD\\_MANUAL.pdf?la=en](https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE_FOOD_MANUAL.pdf?la=en); *Cottage Food Operator*, CT Dept. of Consumer Protection: <https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home>

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- a** Requirements for all food products and establishments
  - b** Additional requirements for food establishments

# Food licensing – establishments

Criteria	Requirement	Gov't agency	Link/source
<pre> graph LR     A[All food establishments] --&gt; B[All]     A --&gt; C[Shared kitchen user?]     A --&gt; D[Food truck/street vendor?]     A --&gt; E[Serving alcohol?]     B --&gt; B1[Qualified Food Operator (QFO) certification]     C --&gt; C1[Yes]     C --&gt; C2[No]     C1 --&gt; C1a[Food Service Establishment License]     C2 --&gt; C2a[Food Service Establishment License]     D --&gt; D1[Yes]     D --&gt; D2[No]     D1 --&gt; D1a[Food Service Establishment License]     D1 --&gt; D1b[Itinerant Vendor Food Service License (in person)]     D1b --&gt; D1c[Street Vendor Permit (per employee)]     D2 --&gt; D2a[Food Service Establishment License]     E --&gt; E1[Yes]     E1 --&gt; E1a[Liquor permit]                     </pre>	<p><b>Qualified Food Operator (QFO) certification</b></p>	<p><b>CT Dept. of Public Health</b></p>	<p><a href="https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training">https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training</a></p>
	<p><b>Food Service Establishment License</b></p>	<p><b>New Haven Bureau of Environ. Health</b></p>	<p><b>See next page.</b></p>
	<p><b>Food Service Establishment License</b></p>	<p><b>New Haven Bureau of Environ. Health</b></p>	<p>In person, 54 Meadow St.</p>
	<p><b>Food Service Establishment License</b></p>	<p><b>New Haven Bureau of Environ. Health</b></p>	<p>In person, 54 Meadow St.</p>
	<p><b>Itinerant Vendor Food Service License (in person)</b></p>	<p><b>New Haven Dept. of Health</b></p>	<p><a href="https://www.newhavenct.gov/gov/depts/environmental_health/food_license.htm">https://www.newhavenct.gov/gov/depts/environmental_health/food_license.htm</a></p>
	<p><b>Street Vendor Permit (per employee)</b></p>	<p><b>New Haven Building Inspection and Enforcement</b></p>	<p><a href="https://www.newhavenct.gov/civica/x/filebank/blobdload.aspx?blobid=24360">https://www.newhavenct.gov/civica/x/filebank/blobdload.aspx?blobid=24360</a></p>
	<p><b>Food Service Establishment License</b></p>	<p><b>New Haven Bureau of Environ. Health</b></p>	<p>In person, 54 Meadow St.</p>
	<p><b>Liquor permit</b></p>	<p><b>CT Dept. of Consumer Protection</b></p>	<p><a href="https://portal.ct.gov/DCP/Liquor-Control-Division/Liquor-Permit-Applications-and-Forms">https://portal.ct.gov/DCP/Liquor-Control-Division/Liquor-Permit-Applications-and-Forms</a></p>

# Micro-food ordinance

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This ordinance simplifies the Food Service Establishment License process for businesses that **use a shared kitchen**. It also decreases fees for businesses that **use a shared kitchen AND make less than \$250,000 in total sales**.

**1. Retrieve a Food Service Establishment License (in person, 54 Meadow Street, 9th Floor, New Haven, CT 06519).**

**2. Work with your shared kitchen to retrieve the following information:**

- **Date of Zoning and Building Department clearance**
- **Date and proof of most recent passed fire inspection (within past 12 months)**
- **Date and proof of most recent Water Pollution Control Authority inspection (within past 6 months)**

**3. Submit your completed Food Service Establishment License application (in person, same location as pick-up). Be sure to include all of the right dates and certifications at the end of the application!**

*Sources:* New Haven Municipal Code Title III Chapter 14, Art. II, Sec. 14-1.1 & Sec 14-13.

# Licensing steps under micro-food ordinance

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A few notes on the process. . .

- The Department of Health wants to make sure that your shared kitchen is completely up to date on their inspections, so they don't have to re-inspect them!
  - Zoning & Building Clearance
  - Most recent Fire Marshal inspection (must be within 12 months)
  - Most recent Water Pollution Control Authority inspection (must be within 6 months)
- Some acceptable forms of proof – a copy of a logbook, a copy of a certification document, etc.
- To apply for your Food Service Establishment license, you will need to pay an ONE-TIME application fee of \$100.
- If your application is accepted, you will need to pay a license fee.
  - If you make \$250,000 or more in total sales, you will pay a license fee of \$150 (if your floor area is less than 1,500 sq feet).
  - If you make less than \$250,000 in total sales, you will pay a reduced license fee of \$75, discounted depending on what month you are approved.
- Your license will be good until April 30th of the following year, then you must renew!

*Sources:* New Haven Municipal Code Title III Chapter 14, Art. II, Sec. 14-1.1 & Sec 14-13.

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- ① Business creation
  - ② Food license requirements
  - ③ Employment and immigration status rules
  - ④ Help and resources



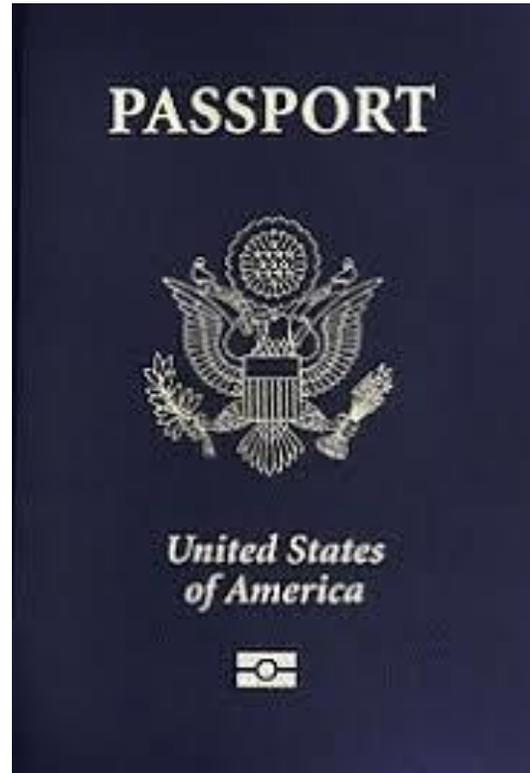
# Employee immigration status (1/3)

- Employees must be authorized to work in the United States. As an employer, you must verify this.
  - Permanent residents with green cards (Form I-551) are authorized. Others must apply (Form I-765).



U.S. Green Card<sup>1</sup>

- (1) <https://www.uscis.gov/i-9-central/temporary-i-551-stamps-and-mrivs>
- (2) <https://travel.state.gov/content/travel/en/passports.html>
- (3) <https://www.uscis.gov/i-765>



U.S. Passport<sup>2</sup>

Application For Employment Authorization  
Department of Homeland Security  
U.S. Citizenship and Immigration Services

USCIS  
Form I-765  
OMB No. 1615-0040  
Expires 05/31/2020

Authorization/Extension Valid From  
 Authorization/Extension Valid Through

For USCIS Use Only  
Allen Registration Number A-  
Remarks

Fee Stamp  
Action Block

To be completed by an attorney or Board of Immigration Appeals (BIA)-accredited representative (if any).  
 Select this box if Form G-28 is attached.  
Attorney or Accredited Representative USCIS Online Account Number (if any)

▶ START HERE - Type or print in black ink.

**Part 1. Reason for Applying**  
I am applying for (select only one box):  
1a.  Initial permission to accept employment.  
1b.  Replacement of lost, stolen, or damaged employment authorization document, or correction of my employment authorization document NOT DUE to U.S. Citizenship and Immigration Services (USCIS) error.  
**NOTE:** Replacement (correction) of an employment authorization document due to USCIS error does not require a new Form I-765 and filing fee. Refer to Replacement for Card Error in the What is the Filing Fee section of the Form I-765 Instructions for further details.  
1c.  Renewal of my permission to accept employment. (Attach a copy of your previous employment authorization document.)

**Other Names Used**  
Provide all other names you have ever used, including aliases, maiden name, and nicknames. If you need extra space to complete this section, use the space provided in Part 6.  
**Additional Information.**  
2a. Family Name (Last Name)  
2b. Given Name (First Name)  
2c. Middle Name  
3a. Family Name (Last Name)  
3b. Given Name (First Name)  
3c. Middle Name  
4a. Family Name (Last Name)  
4b. Given Name (First Name)  
4c. Middle Name

**Part 2. Information About You**  
**Your Full Legal Name**  
1a. Family Name (Last Name)  
1b. Given Name (First Name)  
1c. Middle Name

Form I-765 05/31/18 Page 1 of 7

Form I-765<sup>3</sup>

# Employee immigration status (2/3)

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- Independent contractors' immigration status does not need to be verified,<sup>1</sup> but an employer cannot engage an independent contractor they know is not authorized.<sup>2</sup>
- Employee vs. independent contractor – an individualized inquiry (no sure answers). Basic examples: employee (a server in your restaurant), independent contractor (accountant who bills you for certain tasks).
  - Note: states have *their own* criteria for independent contractors, which determine whether you must pay minimum wage, overtime, insurance benefits, tax withholdings, etc.<sup>3</sup>

*Sources:* (1) Aliens and Nationality, 8 C.F.R. § 274a.1(f) (2014); USA v. Lorenzo Robles, 2 OCAHO 309, 1991 WL 531738 (Mar. 29 1991) (Mar. 29, 1991); (2) 8 U.S.C. §§ 1324a(a)(4) (2012). (3) Connecticut Dept. of Labor, “Worker/Employee Misclassification FAQs: <https://www.ctdol.state.ct.us/wgwkstnd/JEC/JEC-FAQs.htm> See generally, Tackling the Law, Together: A Legal Guide to Cooperatives Generally and in Massachusetts, Harvard Transactional Law Clinics (Fall 2015), <http://clinics.law.harvard.edu/tlc/files/2015/12/Tackling-the-Law-Together-Legal-Guide-to-Worker-Co-Ops-FINAL1.pdf>; A Legal Overview of Business Ownership for Immigrant Entrepreneurs in Massachusetts, Harvard Transactional Law Clinics (Spring 2015), <http://clinics.law.harvard.edu/tlc/files/2015/09/TLC-Immigrant-Entrepreneurs-Overview.pdf>.

# Employee immigration status (3/3)

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- Worker-owners (in LLC or cooperative) do not need to complete Form I-9.<sup>1</sup>
- However, employee vs. worker-owner is another individualized inquiry (no sure answers).
  - Office of the Chief Administrative Hearing Officer (OCAHO) considers the degree of control, profit/loss sharing, and general responsibility the worker has.
  - Legal entity does not matter – workers can be classified as worker-owners in a worker cooperative, LLC, or corporation. Having an ownership stake (e.g., LLC member) may not preclude a finding that a worker is an employee.

*Sources:* (1) *United States v. Speedy Gonzalez Construction, Inc.*, 11 OCAHO 1228, 2014 WL 5419578 (Sept. 19, 2014); Tackling the Law, Together: A Legal Guide to Cooperatives Generally and in Massachusetts, Harvard Transactional Law Clinics (Fall 2015), <http://clinics.law.harvard.edu/tlc/files/2015/12/Tackling-the-Law-Together-Legal-Guide-to-Worker-Co-Ops-FINAL1.pdf>; A Legal Overview of Business Ownership for Immigrant Entrepreneurs in Massachusetts, Harvard Transactional Law Clinics (Spring 2015), <http://clinics.law.harvard.edu/tlc/files/2015/09/TLC-Immigrant-Entrepreneurs-Overview.pdf>.

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- 1 Business creation
  - 2 Food license requirements
  - 3 Employment and immigration status rules
  - 4 Help and resources

# Checklist – food truck

Done?	Requirement	Gov't agency	Link/source
<input type="checkbox"/>	Register online (varies by business, \$120 for LLCs)	CT Secretary of the State	<a href="https://www.concord-sots.ct.gov/CONCORD/index.jsp">https://www.concord-sots.ct.gov/CONCORD/index.jsp</a>
<input type="checkbox"/>	CT Tax Registration Number (typically \$100 for Sales and Use tax permit but fee varies by specific tax permits needed by business)	CT Dept. of Revenue Services	<a href="https://drsbustax.ct.gov/REG/REGISTRATION.ASPX">https://drsbustax.ct.gov/REG/REGISTRATION.ASPX</a>
<input type="checkbox"/>	Apply for an EIN (free online)	IRS	<a href="https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSiG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB">https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSiG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB</a>
<input type="checkbox"/>	CT Employer Registration (free online)	CT Dept. of Labor	<a href="https://wage.ctdol.state.ct.us/CTERS/index.aspx">https://wage.ctdol.state.ct.us/CTERS/index.aspx</a>
<input type="checkbox"/>	Qualified Food Operator (QFO) certification	CT Dept. of Public Health	<a href="https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training">https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training</a>
<input type="checkbox"/>	Food Service Establishment License	New Haven Bureau of Environ. Health	In person, 54 Meadow St.
<input type="checkbox"/>	Food Manufacturing Establishment License	CT Dept. of Consumer Protection	<a href="https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration">https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration</a>
<input type="checkbox"/>	Register facility (online)	FDA	<a href="https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities">https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities</a>
<input type="checkbox"/>	Itinerant Vendor Food Service License (in person)	New Haven Dept. of Health	<a href="https://www.newhavenct.gov/gov/depts/environmental_health/food_license.htm">https://www.newhavenct.gov/gov/depts/environmental_health/food_license.htm</a>
<input type="checkbox"/>	Street Vendor Permit	New Haven Building Inspection and Enforcement	<a href="https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=24360">https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=24360</a>
	<div style="border: 1px solid red; padding: 5px; display: inline-block;">             Please note that this means anyone who helps you sell goods must also have a Street Vendor Permit (costs \$200).           </div>		
<input type="checkbox"/>	Application/waiting list for special vending area	New Haven Building Inspection and Enforcement	<a href="https://www.newhavenct.gov/gov/depts/building/permit.htm">https://www.newhavenct.gov/gov/depts/building/permit.htm</a>

# Checklist – catering business using shared facility

Done?	Requirement	Gov't agency	Link/source
<input type="checkbox"/>	Register online (varies by business, \$120 for LLCs)	CT Secretary of the State	<a href="https://www.concord-sots.ct.gov/CONCORD/index.jsp">https://www.concord-sots.ct.gov/CONCORD/index.jsp</a>
<input type="checkbox"/>	CT Tax Registration Number (typically \$100 for Sales & Use tax permit but fee varies by specific tax permits needed by business)	CT Dept. of Revenue Services	<a href="https://drsustax.ct.gov/REG/REGISTRATION.ASPX">https://drsustax.ct.gov/REG/REGISTRATION.ASPX</a>
<input type="checkbox"/>	Apply for an EIN (free online)	IRS	<a href="https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSiG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB">https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSiG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB</a>
<input type="checkbox"/>	CT Employer Registration (free online)	CT Dept. of Labor	<a href="https://wage.ctdol.state.ct.us/CTERS/index.aspx">https://wage.ctdol.state.ct.us/CTERS/index.aspx</a>
<input type="checkbox"/>	Qualified Food Operator (QFO) certification	CT Dept. of Public Health	<a href="https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training">https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training</a>
<input type="checkbox"/>	Food Service Establishment License	New Haven Bureau of Environ. Health	In person, 54 Meadow St.
	<div style="border: 1px solid red; padding: 5px;"> <p>“Micro-food” ordinance sets up a faster process for shared kitchen users and lower fees for shared kitchen users &lt; \$250,000 in sales.</p> </div>		
<input type="checkbox"/>	Food Manufacturing Establishment License	CT Dept. of Consumer Protection	<a href="https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration">https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration</a>
<input type="checkbox"/>	Register facility (online)	FDA	<a href="https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities">https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities</a>

# Checklist – wholesale product in shared kitchen

Done?	Requirement	Gov't agency	Link/source
<input type="checkbox"/>	Register online (varies by business, \$120 for LLC)	CT Secretary of the State	<a href="https://www.concord-sots.ct.gov/CONCORD/index.jsp">https://www.concord-sots.ct.gov/CONCORD/index.jsp</a>
<input type="checkbox"/>	CT Tax Registration Number (typically \$100 for Sales & Use tax permit but fee varies by specific tax permits needed by business)	CT Dept. of Revenue Services	<a href="https://drsbusntax.ct.gov/REG/REGISTRATION.ASPX">https://drsbusntax.ct.gov/REG/REGISTRATION.ASPX</a>
<input type="checkbox"/>	Apply for an EIN (free online)	IRS	<a href="https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSjG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB">https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSjG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB</a>
<input type="checkbox"/>	CT Employer Registration (free online)	CT Dept. of Labor	<a href="https://wage.ctdol.state.ct.us/CTERS/index.aspx">https://wage.ctdol.state.ct.us/CTERS/index.aspx</a>
<input type="checkbox"/>	Food Manufacturing Establishment License	CT Dept. of Consumer Protection	<a href="https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration">https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration</a>
<input type="checkbox"/>	Register facility (online)	FDA	<a href="https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities">https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities</a>

# Resources

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- New Haven Health Department
  - Roslyn Hamilton, Senior Sanitarian: [rhamilto@newhavenct.gov](mailto:rhamilto@newhavenct.gov); 203-946-8175
  - CitySeed's contact is Brian Wnek: 203-946-6760
- New Haven Office of Building Inspection & Enforcement: <https://www.newhavenct.gov/gov/depts/building/default.htm>
- *Starting a Food-Based Business*, CT Dept. of Consumer Protection:
  - <http://www.portal.ct.gov/DCP/Businesses/Starting-a-Food-Based-Business>
- AdvanceCT (formerly CT Economic Resource Center): <https://www.advancect.org/>
- UConn IP & Entrepreneurship Law Clinic: <https://www.law.uconn.edu/academics/clinics-experiential-learning/intellectual-property-entrepreneurship-law-clinic#>

# Resources

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- *How to Start a Food Business*, FDA: <https://www.fda.gov/food/food-industry/how-start-food-business>
- Current CT food code sections, CT Dept. of Publish Health—Food Protection: <https://portal.ct.gov/DPH/Food-Protection-Program/Regulations>
  - CT will be adopting the FDA’s 2017 Food Code “soon” (timeline unclear as of Jan. 2020): <https://www.fda.gov/food/fda-food-code/food-code-2017>

# Forms

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- *Business Services Division Online Filing System*, CT Secretary of the State: <https://www.concord-sots.ct.gov/CONCORD/index.jsp>
- *Trade Names (D/B/A or Sole Proprietorship)*, CT Secretary of the State: <https://portal.ct.gov/SOTS/Commercial-Recording/Tradenname>
  - CT town clerks information: <http://www.ctclerks.com/content/5645/5649/default.aspx>
  - New Haven Trade Name Certificate: <https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=34944>
- *How to Register a Trademark for a Company Name*, Wall Street Journal, <https://guides.wsj.com/small-business/starting-a-business/how-to-trademark-a-company-name/>
- *IRS EIN Tax ID Number Online Application*, IRS: [https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSjG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw\\_wcB](https://www.irs-ein-tax-id.com/?gclid=Cj0KCQiA9orxBRD0ARIsAK9JDxSjG7esnXqIcq6IXx46mSatis7Ib6HHeCKICSkCT7t3laqt9-H3hlMaAukUEALw_wcB)

# Forms

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- *Annual Report*, CT Secretary of the State:  
<https://portal.ct.gov/SOTS/Commercial-Recording/Annual-Report-page/Annual-Report-Page>
- *Applying for a Sales Tax Permit (Resale Number)*, CT Dept. of Revenue Services:  
<https://portal.ct.gov/DRS/Sales-Tax/Applying-for-a-Sales-Tax-Permit-Resale-Number>
- *Food Licensing and Registration*, CT Dept. of Consumer Protection:  
<https://portal.ct.gov/DCP/License-Services-Division/All-License-Applications/Food-Licensing-and-Registration>
- *Street Vendor Permit*, City of New Haven Building Dept:
  - <https://www.newhavenct.gov/civicax/filebank/blobdload.aspx?blobid=24360>
- *Online Registration of Food Facilities*, FDA:  
<https://www.fda.gov/food/registration-food-facilities-and-other-submissions/online-registration-food-facilities>

# Forms

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- *Qualified Food Operator Education and Training*, CT Dept. of Public Health: <https://portal.ct.gov/DPH/Food-Protection-Program/Education-and-Training>
- *Liquor Permit Applications*, CT Dept. of Consumer Protection: <https://portal.ct.gov/DCP/Liquor-Control-Division/Liquor-Permit-Applications-and-Forms>
- *Request for Zoning Approval*, New Haven City Plan Dept.: <https://www.newhavencity.gov/civicax/filebank/blobdload.aspx?blobid=33972>
- *Cottage Food in Connecticut*, CT Dept. of Consumer Protection: [https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE\\_FOOD\\_MANUAL.pdf?la=en](https://portal.ct.gov/-/media/DCP/News-Releases-from-the-Department-of-Consumer-Protection/COTTAGE_FOOD_MANUAL.pdf?la=en)
- *Cottage Food Operator*, CT Dept. of Consumer Protection: <https://portal.ct.gov/DCP/Food-and-Standards-Division/Cottage-Food/Cottage-Food-Home>
  - Includes food safety training and water lab testing information