



## DOING BUSINESS IN THE U.S.

### Getting Started

1. Visit the [SelectUSA.gov](http://SelectUSA.gov) website to obtain general information about investing in the United States. If you are an investor looking for a U.S. service provider, visit the ServiceSolutionsUSA website: <http://export.gov/spain/servicesolutionsusa/>
2. Visit the website of the Small Business Administration (<http://www.sba.gov>) to learn about opportunities and resources available for small and medium-sized businesses.
3. Contact the U.S. Commercial Service at the U.S. Embassy in Madrid to discuss your interests and needs:  
  
U.S. Commercial Service  
Phone: +34 91 564 8976 / Fax: +34 91 563 0859  
E-mail: [madrid.office.box@trade.gov](mailto:madrid.office.box@trade.gov) /  
<http://export.gov/spain/>
4. Contact the Economic Development Office (EDO) of the state in which you have an interest in possibly establishing operations, they can provide you with key information about the local industry; market statistics; human resource capability; tax incentives, etc. [http://selectusa.commerce.gov/sites/selectusa.commerce.gov/files/documents/2013/january/2013\\_state\\_contact\\_list.pdf](http://selectusa.commerce.gov/sites/selectusa.commerce.gov/files/documents/2013/january/2013_state_contact_list.pdf)
5. State and Local Regulations - Step-by-step instructions for complying with state and local regulations when starting or running a business. <http://www.sba.gov/tools/local-assistance>
6. Contact the nearest office of the Council of American States in Europe to learn more about state government resources (<http://www.invest-in-usa.org/>)
7. For information regarding business visas please visit <http://travel.state.gov/visa/> or the visa information page on the U.S. Embassy Madrid website: <http://madrid.usembassy.gov/visas.html>

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## **Steps to Starting Up a Foreign Business in the U.S.:**

- Foreign business entities are incorporated at the state level in the U.S. The process will vary from state-to-state, but generally involves two steps: applying to register in that particular state and establishing a registered agent with a valid address in that state (no PO Box numbers). A registered agent can be either the business owner or another person who is authorized to receive legal papers on behalf of the business, such as an attorney or secretary.
- The rest of the steps to starting up are similar to those that an American citizen would take. Below you'll find a list of important steps to start a business in the U.S. Includes information on registering your business names, requirements for licenses and permits, and tax matters.

### Importing Goods into the U.S.:

- Working with a licensed customs broker could be a valuable asset to your import plan. A customs broker prepares all the documentation required for importing goods. To learn about laws and regulations applying to custom brokers, including licensing requirements and importing procedures, visit the Transportation and Logistics Guide on the SBA web site: <http://www.sba.gov/content/transportation-logistics>
- Many imported and exported products are regulated by federal agencies and may require specific licenses and permits. For more information: [https://help.cbp.gov/app/answers/detail/a\\_id/197](https://help.cbp.gov/app/answers/detail/a_id/197).

### U.S. Tax information for Foreign Businesses:

- The U.S. tax code can be confusing even to life-long citizens. Violation of any tax—sales, payroll, income, etc.—can incur fees and penalties. The IRS offers a guide specifically for businesses (<http://www.irs.gov/Businesses>) but if you are still left with more questions, it is always safe to check with a qualified attorney or accountant.
- U.S. citizens will likely need an Employment Identification Number to start up, a process that requires their social security number (SSN). In the case of foreign businesses, an Individual Taxpayer Identification Number (ITIN) will suffice. The IRS issues these 9-digit tax processing numbers to individuals who are required to pay US taxes but who are ineligible for a SSN, including resident and non-resident aliens and foreign nationals.
- You may be required to file IRS Form 5472, which applies to US corporations with at least one foreign owner who owns 25% of shares, to account for the nature of monetary transactions.

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- There are also special tax credits and incentives available to businesses, including foreign tax treaties. The IRS offers a tax treaty overview and resources in their web site: <http://www.irs.gov/Individuals/International-Taxpayers/Tax-Treaties>

### 1. Register your business name

Naming your business is an important branding exercise, but if you choose to name your business as anything other than your own personal name then you'll need to register it with the appropriate authorities. This process is known as registering your "Doing Business As" (DBA) name. Registering your DBA is done either with your county clerk's office or with your state government, depending on where your business is located. There are a few states that do not require the registering of fictitious business names.

More info: <http://www.sba.gov/content/incorporating-your-business>

### 2. Individual Taxpayer Identification Number (ITIN)

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have, and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA).

More info: [http://www.irs.gov/Individuals/Individual-Taxpayer-Identification-Number-\(ITIN\)](http://www.irs.gov/Individuals/Individual-Taxpayer-Identification-Number-(ITIN))

### 3. Obtain Your Employer Identification Number (EIN)

An Employer Identification Number (EIN) is also known as a Federal Tax Identification Number, and is used to identify a business entity. Generally, businesses need an EIN.

More info: <http://www.sba.gov/content/obtain-your-federal-business-tax-id-ein>

### 4. Determine Your State Tax Obligations

In addition to business taxes required by the federal government, you will have to pay some state and local taxes. Each state and locality has its own tax laws. The most common types of tax requirements for small business are income taxes and employment taxes. In addition to federal employment taxes, business owners with employees are also responsible for paying certain taxes required by the state. All states require payment of state workers' compensation insurance and unemployment insurance taxes.

More info: <http://www.sba.gov/content/learn-about-your-state-and-local-tax-obligations>

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**5. Obtain Business Licenses and Permits**

To run your business legally, there are certain federal and state licenses and permits you will need to obtain.

More info: <http://www.sba.gov/category/navigation-structure/starting-managing-business/starting-business/obtain-business-licenses->

**6. Understand Employer Responsibilities**

This 8 steps can help you start the hiring process and ensure you are compliant with key federal and state regulations: (1) Obtain an Employer Identification Number (EIN); (2) Set up Records for Withholding Taxes; (3) Employee Eligibility Verification; (4) Register with Your State's New Hire Reporting Program; (5) Obtain Workers' Compensation Insurance; (6) Post Required Notices; (7) File your taxes; (8) Get Organized and Keep Yourself Informed.

More info: <http://www.sba.gov/content/10-steps-hiring-your-first-employee>

**Other useful online resources:**

Selling into the U.S. as a Foreign Business

<http://www.sba.gov/community/blogs/selling-us-foreign-business-should-you-incorporate-your-business-here>

Tax Information for Businesses

<http://www.irs.gov/Businesses>

Recursos, Datos e Información para Pequeñas Empresas

<http://www.irs.gov/Spanish/Recursos,-Datos-e-Información-para-Pequeñas-Empresas>

Social Security Numbers for Noncitizens

<http://www.ssa.gov/pubs/EN-05-10096.pdf>

International Taxpayer

<http://www.irs.gov/Individuals/International-Taxpayers>

Export-Import Bank of the United States

<http://www.exim.gov/>

Foreign Visitors Driving in the U.S.

<http://www.usa.gov/Topics/Foreign-Visitors-Driving.shtml>

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