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#### Practice Areas

Commercial Contracts - Domestic  
and International  
Business Litigation  
Business Formation and  
Succession Planning  
Construction Law  
Private Companies and  
Professional Practices  
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Intellectual Property and  
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## Ask The Expert - Mass High Tech

**I do work for a Spanish company and they have asked me for a Certificate of Domicile. Do I need to do this?**

**Wednesday, April 30, 2008**

Yes, you should do this so that your customer does not withhold Spanish taxes from your payments.

Under the 1990 U.S./Spanish "Convention . . . for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion With Respect to Taxes on Income" U.S. citizens and business organizations can avoid paying Spanish taxes by showing that their income has already been taxed by the United States government. The essential element for claiming a reduced tax rate under the Convention is proof that the United States citizen or business is a resident of the United States. You obtain this proof by applying for a certification of United States residency.

You can obtain this certificate from the Internal Revenue Service (IRS), the taxing authority of the United States, so long as you are up to date on your taxes. The certificate is known as a "Form 6166". The IRS estimates that it will issue certificates within 30 days of request, but it generally takes longer in the months after April 15.