



Information necessary to prepare income tax return (Spain):

(The person declaring the income tax is called hereafter "taxpayer")

Personal information:

- Copy of NIE and personal ID or passport of taxpayer
- Copy of NIE and personal ID or passport of husband/wife and children
- If you have it: income tax return from last year, otherwise: reference number from the Tax Office, otherwise: last 5 numbers of a Spanish bank account where you are registered with your NIE
- IBAN of a Spanish bank account where the taxpayer is the account holder (necessary for payment and also in case of tax refund)
- In case a calculation of own declaration and one with wife/husband ("declaración conjunta), please also provide reference number of the wife/husband
- Marital status (single, married, divorced, widowed)
- Proof of disability of the taxpayer/ husband/wife/ children
- Do the children live with the taxpayer? Only with the taxpayer, or as well with the father/mother? -> Description of situation
- in cases of separation or divorce: separation/divorce agreement
- Are the children own children or are they the children of the partner (husband/wife)?
- Does a parent over 65 years (or younger disabled) who has no income above 8.000 euros per year live with the taxpayer?
- Domicile (exact address) **at this moment** (when you FILE the tax return):
 - o Property or rented? If rented, the NIF of the landlord
 - o If property: Is there a mortgage linked to the domicile?
 - o If you moved between the 31st December 2021 and now, please also indicate your prior address, where you lived during 2021 (if you moved several times, please indicate where you lived from when to when).
- Shall some of the tax paid go to the Catholic Church and/or social organizations?

Income:

Please note, that as a **resident** in Spain, the **taxpayer has to declare all income from all over the world** in Spain, although he already paid taxes in the country where the income came from (country of source). There always has to be included the **total income** (also in case of income from abroad, not the net received after taxes). The **taxes paid in the country of source can be deducted in the Spanish income tax return**, as foreseen in the double tax agreement between Spain and the country the income comes from.

In case of income from abroad, the **value to include is the amount converted into EUR** at the day of reception, or as of 31st December 2021.

Income from **inheritances or donations** received is **NOT included in the income tax return**. There is a separate tax for this, namely the inheritance and gift tax. Such income must therefore be reported and taxed separately from the income tax return.



1. Work:

- Sheet of the employer with a statement of the earnings of the year 2021 and the deductions made ("certificado de retenciones") or all payrolls of the year,
- Are there any other advantages from work (health insurance, car, flat, stocks, subway ticket, ...)?
- Travelling expenses: were they included in the payroll?
- Anything else that should be mentioned?

2. Other:

- Social Security pensions (maternity leave, paternity leave, accident, illness,...)
- Unemployment pay (SEPE)
- Severance pay (indemnización por despido)

3. Income from real estate (Rental income):

- Address of the rented property,
- Is it 100% property of the tax payer?
- Total income (rent) during the year
- Was it rented out the whole year?
- Deductible costs (insurances, IBI and other taxes, costs for supplies, services attached to the flat such as gardening, security service, porter, costs for legal advice for the rental agreement, interests for loan, etc...)
- Depreciation: purchase date, purchase price, inherent costs in the purchase (taxes, notary, ...), IBI values: cadastral value (total, floor, building),
- Information about the tenant:
 - o NIE/NIF
 - o Is the tenant a relative of the taxpayer?
 - o Is the flat used by the tenant as his home ("vivienda habitual")?
 - o When was the start date of the rental relationship with the tenant?
- Please indicate if the rental income is derived from real estate that you own, or if you are **subleasing** (for example one room of your own permanent living domicile).
- Also please make a special mention if you get income through AirBnB/ Booking.com, etc., because this can be income from real estate or income from economic activities and needs special attention.

4. Income from capital:

- Such as: interests, dividends, payments from insurance companies, intellectual property rights, patent rights, image rights):
- Information about everything: information sheets of the banks regarding the accounts and interests generated, information of the companies where the taxpayer has shares or where he is partner about dividends paid, etc.

5. Income from economic activities (self-employment):

- All tax returns filed during the year (Forms 130, Form 390)
- Detailed information about the activity, income and costs
- Is it an "autónomo dependiente"?
- Since when are you autónomo?



- How much was your income from economic activities the year before?
 - Have you received any grants?
6. Gains and losses:
- Winning of prizes.
 - Sale of any properties during 2021 (real estate, stocks): information about purchase price and date and selling price and date, as well as inherent costs.
 - In case of sale of own flat (domicile): was this reinvested for buying a new flat (for use as domicile)?
 - Indemnifications from insurances.
 - Public grants/subsidies received.
7. Special regulations:
- Does the taxpayer own any real estate other than his own domicile, which is empty and not rented out or part of a business activity? (in Spain or abroad)
 - o If yes, please indicate: date of purchase (purchase deed), the purchase value, and the cadastral value (separately for construction and ground) – best is to send a copy of the last receipt of the IBI (=property tax)
 - Does the taxpayer have any income from or is he partner of any company domiciled in a tax haven?
8. Other income:
- Income from abroad (everything: work, business activity, dividends and interests, rental income, empty real estate, ...)
 - **In case you have received any kind of incomes from abroad:** Has there been made tax payments in those countries/has there been directly retained tax? How much? (Please submit detailed information with certificates.)
 - Anything else not mentioned before.

Possible state deductions:

- Have you made any donations to a charity organization or political parties?
- Have you invested money into a company of recent creation?
- Have you invested in economic activities in the Canary Islands?
- Have you invested in new assets or real estate that you use for your economic activity?
- Did you get any income from Ceuta and Melilla?
- Have you bought or invested in any cultural assets (patrimonio histórico español o patrimonio mundial de la Unesco en España)
- Have you invested in improvements to your domicile (only for energy efficiency improvements)?
- In case of a rented apartment: depending on income of the taxpayer there are deductions (**only if same flat is rented with contract from before 1st January 2015**).
- There is a deduction applicable to family units formed by tax residents in Member States of the European Union or the European Economic Area.



- Large family- situation (familia numerosa).
- Deduction for filing one income tax return together (husband and wife or couple with children, or one adult with own children) ("declaración conjunta").

Special deductions of Province of Madrid:

- childbirth or adoption,
- Accommodation of minor family members,
- Accommodation of over 65 and / or disabled family members,
- Rent of the apartment (maximum € 1,000), only if the taxpayer was under 35 years old on 31/12/21 (or between 35-40 years and at least 6 months unemployed with family responsibilities), and if the tax base is below € 25,620 (€ 36,200 in case of "declaración conjunta") and tax base of the "unidad familiar" (=family unit) maximum 60,000 EUR per year, amount of the rent must be more than 20% of the tax base-> if this applies, please inform:
 - o Total amount of rental expenses during 2021
 - o NIF of the landlord
 - o Do you have the proof that the deposit was deposited in the IVIMA by the landlord (please ask for this!)?
 - o Did you pay the rental tax (ITP) from the Madrid Province? (if not, the deduction will be rejected)
- Donations to foundations or sports clubs,
- Expenses for private schools of children, school uniforms, private language lessons? (with proofs)
- in case of children under 3 years old and contracted home employee,
- Families with 2 or more children and low income (below 24.000 euros),
- Investment in start-up companies (based in Madrid),
- Self-employment of under 35-year-olds (only in the year of registration with the IAE, 1.000 EUR),
- Investment in companies traded on the alternative exchange (mercado alternativo bursátil).

Special deductions Province of Catalonia:

- For the birth or adoption of a child.
- For renting the usual residence (maximum 300-600 euros, total income (minus the personal and familiar allowance) must be below 20.000 euros), and only applicable if the taxpayer is in one of the following situations:
 - o 32 years old or younger (as of 31st December 2021) or
 - o Unemployed for more than 183 days during 2021 or
 - o Has a incapacity of 65% or more or
 - o Is widow/widower and at least 65 years old.
- For the payment of interest on loans for master's and doctoral studies.
- For taxpayers who have been widowed in 2019, 2020, 2021.



- For donations to organisations that promote the use of the Catalan or Occitan languages.
- For donations to organisations that promote scientific research and technological development and innovation.
- For refurbishment of the habitual residence.
- For donations to certain entities for the benefit of the environment, the conservation of natural heritage and land stewardship.
- For investment by an angel investor for the acquisition of shares or stockholdings.
- Due to the obligation to file a personal income tax return because of having more than one payer.