

Unofficial English Guide Modelo 210 (Imputed Income)

Modelo 210 Guide - What's Included: Essentials Covered: Your Spanish Modelo 210 and your English Form 210 included

What You Get:

- Spanish-English field translations
- Step-by-step calculation worksheet
 - Common mistake warnings
 - Deadline reminders
- Clear filing instructions

Documents You Need:

- NIE number & passport
- Property tax (IBI) receipt
- Cadastral reference & value
- Your IBAN for payment

Payment Options:

- **NRC method** (recommended): Pay via Spanish bank
- Direct debit (Spanish accounts only)
- Bank payment (print and pay)

Key Instructions:

- **Joint owners** must file separately (common mistake!)
- Use **1.1% or 2%** of cadastral value for calculation
- **Prorate** if owned less than full year
- **EU/EEA residents:** 19% tax rate
- **Others:** 24% tax rate
- **Deadline:** Jan 1 - Dec 23 following tax year

Form Sections Explained:

- **Income type:** Code 02 (Imputed income)
- **Accrual date:** Always Dec 31
- **Period:** "0A" for annual filing
- **Skip Payer section** (common error)
- **Enter cadastral reference** exactly from IBI receipt

LEGAL DISCLAIMER: EDUCATIONAL PURPOSES ONLY

This guide is a general educational resource and information product. It is not legal or specific tax advice, and it does not establish a professional advisor-client relationship. Spanish tax laws are subject to change (refer to Royal Legislative Decree 5/2004 and Royal Decree 1776/2004), and your personal tax situation may require expert consultation.

PART 1: THE PREP (Gathering Your Papers & Doing the Math)

The online form is fast, but only if you have your numbers ready. Before opening the AEAT website, gather documents and perform the key calculation: determining the Taxable Base (Base Imponible).

1.1 REQUIRED DOCUMENTS CHECKLIST

You must have these documents. The most critical is your property tax receipt:

- **Your Tax ID:** Your NIE Number (Foreigner's Identity Number)
- **The IBI Receipt:** Your annual Impuesto sobre Bienes Inmuebles (Property Tax) receipt for:
 - The property's Referencia Catastral (Cadastral Reference)
 - The property's Valor Catastral (Cadastral Value)
- **Proof of Identity:** Your passport or identity card
- **Your IBAN:** Bank account number for payment (Spanish or foreign)

1.2 CRITICAL WARNING: THE "JOINT OWNER" TRAP

For couples, family members, or any joint owners of Spanish property:

OFFICIAL RULE: "In cases where ownership belongs to several persons, the income... will be considered to be obtained by each of them in proportion to their participation in said ownership."

THE MISTAKE: Many assume they can file one single Modelo 210 for the property. This is incorrect.

THE PROCEDURE:

1. Individual Filing: Each owner must file their own separate Modelo 210 form
2. Separate Taxpayer ID: Each form must have a unique NIE/NIF/Passport number
3. Proportional Split: You only enter your share of the imputed income
 - Owner A: Declares 50% (if owned 50/50)
 - Owner B: Declares remaining 50%

IMPORTANT EXCEPTION NOTE: For Capital Gains from a sale, a married couple may file a single assessment. **THIS DOES NOT APPLY TO IMPUTED INCOME** (Code 02). Always file separately for imputed income.

1.3 TAXABLE BASE WORKSHEET

Step 1: Determine the Applicable Percentage

Apply either 1.1% or 2% to the Cadastral Value:

Scenario	Applicable Percentage	Required Cadastral Value Revision Date
Lower Rate	1.1%	Value came into force in the tax period or within the ten previous tax periods
Standard Rate	2.0%	Value has NOT been revised in the last ten tax periods

Step 2: Prorating the Days (if applicable)

Imputed income accrues on December 31st of the tax year. Reduce proportionally if you didn't own the property all year.

Formula:

Imputed Income × (Days of Ownership in the Year ÷ 365) × Your Ownership Share

Step 3: Final Calculation

Taxable Base =

Cadastral Value × Percentage × (Days Owned ÷ 365) × Ownership Share

THIS FINAL NUMBER (rounded to two decimals) goes into Box 4 of Modelo 210.

PART 2: NAVIGATING THE AEAT WEBSITE

2.1 ACCESSING THE SELF-ASSESSMENT FORM

Two main options:

1. Electronic Filing (Recommended): Use digital certificate, Cl@ve system, or "pre-declaration" option
2. Paper Filing: Complete online, print PDF, submit at bank or tax office

Tip: Always use official AEAT search for "Modelo 210" for current direct link.

2.2 SECTION: Persona que realiza la autoliquidación (The Filer)

You are the Contribuyente (Taxpayer):

- NIF (NIE): Your Spanish tax identification number
- Surname and First Name: Spanish format (First Surname, Second Surname, First Name)
- Mark the Box: Check "Contribuyente" (Taxpayer)

2.3 SECTION: Devengo (Accrual)

Spanish Field	English Translation	Input for Imputed Income	Official Rule
Ejercicio	Year	Tax year (e.g., 2024)	Year being paid for
Grupo	Group	DO NOT CHECK	For single imputed income, leave blank
Periodo/Año	Period/Year	0A	"0A" = annual, non-quarterly filing
Fecha de Devengo	Accrual Date	31/12/YYYY	Fixed date: last day of calendar year

2.4 SECTION: Tipo de Renta (Income Type)

- Tipo de Renta (2): Enter 02
 - Rationale: "Imputación de rentas de inmuebles urbanos"
- Clave de Divisa (3): Enter EUR
 - Rationale: All amounts in Euros

PART 3: TAXPAYER & PROPERTY STATUS

3.1 SECCIÓN CONTRIBUYENTE (Taxpayer Details)

Spanish Field	English Translation	Input Requirement	Notes
NIF	Spanish Tax ID	Your Spanish NIE	If no NIE yet, may use passport
F/J	F/J	F	F = Individual Person
Apellidos y nombre...	Full Name	First Surname, Second Surname, Full Name	As on passport/NIE card
NIF en el país de residencia	NIF in Country of Residence	Home country Tax ID	SSN, TIN, UTR, etc.
Residencia Fiscal País Código (1)	Tax Residence Country Code	Your country code	e.g., "USA," "GBR," "CAN"
Dirección en el país de residencia	Address in Country of Residence	Complete home address	Non-Spanish address

3.2 SECCIÓN REPRESENTANTE (Representative)

- When to fill: Required if resident in non-EU country (unless exemption)
- For Imputed Income (Code 02): If private individual filing, may leave blank
- If using accountant: Their details go here

3.3 CRITICAL INSTRUCTION: PAYER/RETAINER SECTION

DO NOT FILL THIS SECTION!

Official instructions: "This section should not be completed when this self-assessment is used to declare 'imputed income from urban properties' (income type 02)..."

Why? This section is for actual payers (tenant, bank, property buyer). Imputed income is notional - no payer exists.

3.4 SECCIÓN SITUACIÓN DEL INMUEBLE (Property Status)

Spanish Field	English Translation	Input Requirement	Notes
Dirección	Address	Spanish address	street Full property address
Referencia Catastral (60)	Cadastral Reference	20-character code	CRUCIAL! From IBI receipt exactly

PART 4: THE FINAL CALCULATION & SETTLEMENT

4.1 SECTION 210 I: Cálculo de la Liquidación

Spanish Field	English Translation	Input Requirement	Official Rule
Base Imponible [4]	Taxable Base	Your figure from Part 1	Cadastral Value × Percentage × Prorating Factor
Tipo de Gravamen [21]	Tax Rate	19 or 24	CRITICAL: Based on residency
Cuota Íntegra [22]	Full Tax Amount	Auto-calculated	Taxable Base × Tax Rate
Cuota a Ingresar [A]	Tax Due	Final Tax Amount	Amount to pay

4.2 TAX RATE REMINDER (Tipo de Gravamen [21]):

- 19% Rate: Tax residency in EU or EEA country
- 24% Rate: Tax residency in any other country (USA, UK, Canada, Australia, etc.)

4.3 PAYMENT SELECTION (Ingreso)

Option	Ideal For	Notes
Domiciliación Bancaria	Those with Spanish IBAN	File ahead of deadline (earlier cut-off)
A ingresar mediante NRC	Recommended for Non-Residents	Most flexible - any Spanish bank
A ingresar en efectivo	No Spanish bank access	Print document for bank payment

4.4 FOCUS: THE NRC METHOD (Payment via Bank)

NRC (Número de Referencia Completo): 22-character code confirming tax payment.

Step-by-Step:

1. In AEAT Form: Select "A ingresar mediante NRC"
2. Generate Reference: AEAT provides payment summary
3. Pay via Bank: Use Spanish bank's online tax portal
4. Receive NRC: Bank returns 22-digit NRC code
5. Return to AEAT: Paste NRC into Modelo 210 form
6. Validation: System confirms payment

4.5 FINAL SUBMISSION

1. Click: "Firmar y Enviar" (Sign and Send)
2. Documentation: Download and save the PDF receipt
3. Keep: Tax confirmation and official filing proof number

IMPORTANT: The PDF receipt is your proof of filing. Store it securely with your tax records.

KEY DEADLINE REMINDER

For Imputed Income (Code 02):

- Filing Period: January 1 to December 23 of year following tax year
- Example: For 2024 imputed income, file between Jan 1 - Dec 23, 2025
- Accrual Date: Always December 31

Non-resident Income Tax. Non-residents without permanent establishment. Form 210 - Self-assessment
Person performing the self-assessment

NIF *

Surname(s) and first name or company name *

In your capacity as:
 Taxpayer Taxpayer's representative Withholder (for self-assessment with refund request only)

Jointly responsible:

 Payer (not withholder) Asset and Rights Trustee Asset and Right Manager
Accrual

Grouping

Period *

Accrual year *

Accrual date
Income obtained

[02] Income type *

[03] Currency keys

Taxpayer

NIF

F/J

Surname(s) and first name or company name

NIF in the country of residence

Date of birth

Place of birth: City

Country

[01] Tax residence *

Address in country of residence

Residence

Additional residence information

Town/City

E-mail

Post Code (ZIP)

Province/Region/State

Country

Land line tel.

Mobile tel.

FAX no.
Taxpayer's representative or, where applicable, residence in Spanish territory for the purpose of notifications

NIF

F/J

Surname(s) and first name or company name

Representative:
Address

Type of street

Street name

Type of number

No. House

Qual. no. Block Doorway Stairway Floor Door

Additional data on residence

Town/City (if different from the Municipality)

Province

Municipality name Post Code

Land line tel.

Mobile tel. FAX no.
Payer/Withholder/Issuer/Property purchaser

NIF

F/J

Surname(s) and first name or company name

Location of the property (only for income types 01, 02, 28, 33, 34 and 35)
Determination of the taxable base amount
Settlement

Exemptions:

Law IRNR, except dividends (annual limit of 1,500 Euros) [19] Agreement [20] [21] %Tax rate Law IRNR (%) [22] Full amount due [23] Deduction for donations [24] Amount due Law IRNR [22]-[23] [25]

Solo países con convenio

Agreement percentage (%) Agreement Limit Reduction due to Agreement [24]-[26] Reduced amount due [24]-[27] Withholdings/payments on account Previous Deposit/Refund. Only in the case of supplementary self-assessment Result of the self-assessment [28]-[29]+[30] [31]
Supplementary self-assessment

If this self-assessment is supplementary to another previous payment corresponding to the same item, year or period, tick this box.

 Supplementary self-assessment
 Receipt number from previous self-assessment:

In this case, indicate below the receipt number of the previous self-assessment.

 Show information Delete tax record Validate tax record Load Save Import

Formalise Deposit / Return

Tax Agency

Contact us

Help

Useful links

Impuesto sobre la Renta de no Residentes. No residentes sin establecimiento permanente. Modelo 210 - Autoliquidación

Persona que realiza la autoliquidación

NIF *

Apellidos y nombre, razón social o denominación *

En su condición de:

Contribuyente Representante del contribuyente Retenedor (Sólo para autoliquidación con solicitud de devolución)

Responsable solidario:

Pagador (no retenedor)
 Depositario de bienes o derechos
 Gestor de bienes o derechos

Devengo

Agrupación

Periodo * Ejercicio de devengo * Fecha de devengo

Renta obtenida

[02] Tipo renta *

[03] Claves de divisas

Contribuyente

NIF

F/J *

Apellidos y nombre, razón social o denominación

N.I.F. en el país de residencia

Fecha de nacimiento

Lugar nacimiento: Ciudad

País

[01] Residencia fiscal *

Dirección en el país de residencia

Domicilio

Datos complementarios del domicilio

Población/Ciudad

Correo electrónico

Código postal(ZIP)

Provincia/Región/Estado

País

Teléfono fijo

Teléfono móvil

Nº de FAX

Representante del contribuyente o, en su caso, domicilio a efectos de notificaciones en territorio español

NIF

F/J

Apellidos y nombre, razón social o denominación:

Representante

Domicilio

Tipo de vía

Nombre de la vía pública

Tipo de numeración

Número

Calificador del número

Bloque

Portal

Escalera

Planta

Puerta

Datos complementarios del domicilio

Localidad/Población(si es distinta del municipio)

Provincia

Nombre del municipio

Código postal

Teléfono fijo

Teléfono móvil

Nº de FAX

Representante del contribuyente o, en su caso, domicilio a efectos de notificaciones en territorio español

NIF

F/J

Apellidos y nombre, razón social o denominación

Situación del inmueble (sólo rentas de los tipos 01, 02, 28, 33, 34 y 35)

Determinación de la base imponible

Liquidación

Exenciones:

Ley IRNR, excepto dividendos (límite anual 1.500 euros) [19]

Convenio [20]

Tipo de gravamen Ley IRNR(%)

[21] %

Cuota íntegra

[22]

Deducción por donativos

[23]

Cuota Ley IRNR [22] - [23]

[24]

Sólo países con convenio

Porcentaje Convenio (%)

[25]

Límite Convenio

[26]

Reducción por Convenio [24] - [26]

[27]

Cuota íntegra reducida [24] - [27]

[28]

Referencias/Ingresos a cuenta

[29]

Ingreso / Devolución anterior. Exclusivamente en caso de autoliquidación complementaria

[30]

Resultado de la autoliquidación [28] - [29] + [30]

[31]

Declaración complementaria

Si esta autoliquidación es Complementaria de otra autoliquidación anterior correspondiente al mismo concepto, ejercicio y período, indíquelo marcando esta casilla.

Declaración complementaria

Nº de justificante

Mostrar información Borrar declaración Validar declaración Cargar Guardar Importar Formalizar Ingreso / Devolución

Agencia Tributaria

Contacta con nosotros

Ayuda

Enlaces de interés

By using this product, you agree that:

1. You are acting as the self-assessor (autoliquidación)
2. You are solely responsible for your declaration
3. This guide is for educational reference only