



Spanish Income Tax Return (Modelo 100)

Box Translations

Important Legal Disclaimer: *Only for informative purposes. While we strive for accuracy, please be aware that content may be incomplete or subject to change. Spanish tax laws are updated regularly and vary significantly depending on your Autonomous Community. We strongly recommend verifying your specific financial situation with a qualified Spanish tax advisor (gestor) and the Tax Agency before the filing deadline.*

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General Data

First filer and spouse

- 01** – Tax ID (NIF) of the first filer
- 02** – Surname and name of the first filer
- 05** – Sex of the first filer: H (male) / M (female)
- 06** – Marital status (as of 12-31-2025): Single / Married / Widowed / Legally separated / Divorced
- 07** – Marital status: Single
- 08** – Marital status: Married
- 09** – Marital status: Widowed
- 10** – Marital status: Legally separated / Divorced
- 11** – Disability degree. Code
- 12** – If your address is located abroad, indicate the country of residence in the EU or EEA in 2025 (except Spain)
- 13** – Tax ID (NIF) of the spouse
- 14** – Surname and name of the spouse
- 59** – Sex of the spouse: H (male) / M (female)
- 60** – Date of birth of the spouse
- 61** – Disability degree of the spouse. Code
- 62** – Non-resident spouse who is not an IRPF taxpayer
- 64** – Non-resident spouse who resides in an EU or EEA country, and the deduction for family units formed by tax residents in the EU or EEA applies
- 43** – If your address is located abroad, indicate the country of residence in the EU or EEA in 2025 (except Spain)

Comunidad o Ciudad Autónoma de residencia en 2025

- 70** – Code of the Autonomous Community or City with Statute of Autonomy where you had your habitual residence in 2025

Opción de tributación (Taxation Option)

- 68** – Individual taxation (checkbox)
- 69** – Joint taxation (checkbox)
- 67** – End date of the tax period (only for deceased taxpayers)

Tax Allocation

- 105** – If you wish for 0.7% of the full tax liability to be allocated to the economic support of the Catholic Church, mark an X

106 – If you wish for 0.7% of the full tax liability to be allocated to the activities provided for in Royal Decree-Law 7/2013, of June 28, mark an X

Representative (*)

65 - Tax Identification Number (NIF)

66 - Surname and name or company name

Descendants (Hijos o descendientes)

75 - Tax Identification Number (NIF/NIE)

76 - Surname and name (in this order)

77 - Date of birth

78 - Date of adoption / permanent foster care / pre-adoptive foster care

79 - Disability (code)

80 - Relationship *

81 - Order Number **

82 - Other situations

Deceased Descendants

83 - Order number

84 - Date of death

Other Parent (for descendants with relationship D or E)

85 - Tax Identification Number (NIF/NIE)

86 - Surname and name (in this order)

89 - Parent's gender ()

87 - If the other parent does not have a NIF or NIE, mark an "X" in this box

Non-Resident Descendants (EU/EEA)

88 - If any of the children or descendants is non-resident, resides in an EU or EEA country, and the deduction for family units formed by tax residents in the EU or EEA applies, mark an "X" in this box

Ascendants (Ascendientes mayores de 65 años o personas con discapacidad)

90 - Tax Identification Number (NIF/NIE)

91 - Surname and name (in this order)

92 - Date of birth

93 - Disability (code)

94 - Relationship

95 - Cohabitation

Deceased Ascendants

96 - Tax Identification Number (NIF/NIE)

97 - Date of death

Amended Self-Assessment

103 – If this self-assessment is an amendment of a previous self-assessment, indicate it by marking an X in this box

104 – In this case, enter the receipt number of the self-assessment being amended

107 – Amended self-assessment (when none of the following boxes apply), indicate it by marking an X in this box

108 – Having received employment income arrears after filing the previous return for the 2025 tax year (Article 14.2.b of the Tax Law)

123 – Date the arrears were collected

109 – The refund of amounts derived from mortgage floor clauses, when such amounts had been considered deductible expenses (Additional Provision 45 of the Tax Law)

110 – Having lost taxpayer status due to change of residence, except in the following case (first paragraph of Article 14.3 of the Tax Law)

111 – The relocation of residence to another member state of the European Union and the taxpayer opts to allocate pending income as it is obtained (second paragraph of Article 14.3 of the Tax Law)

112 – Loss of taxpayer status due to change of residence that generates capital gains (Article 95 bis.2 of the Tax Law)

113 – Loss of resident status of the partner to whom the special regime for share exchanges or the special regime for mergers and spin-offs provided for in Chapter VII of the Corporate Tax Law has been applied, and the partner has moved their residence to a member state of the European Union or the European Economic Area (Articles 80.4 or 81.3 of the Corporate Tax Law)

114 – The change of residence to another Autonomous Community not taking effect (Article 72.2 of the Tax Law)

115 – Early disposal of vested rights from social security systems (Article 50 of the Tax Regulation)

116 – Disposal of assets or rights contributed to protected assets (Article 54.5 of the Tax Law)

117 – Non-compliance with the conditions for applying the exemption for reinvestment in primary residence and newly or recently created entities (Article 41.5 of the Tax Regulation)

- 118** – Non-compliance with the conditions for applying the exemption for reinvestment in life annuities or early disposal, total or partial, of the economic rights derived from the constituted life annuity (Article 42.5 of the Tax Regulation)
- 119** – Non-compliance with the 3-year holding period for shares given to employees (Article 43.2 of the Tax Regulation)
- 120** – Loss of the exemption for severance pay or termination (Article 73.1 of the Tax Regulation)
- 121** – Acquisition of homogeneous assets, securities, or holdings that prevent computing the capital loss initially recorded in the return (Article 73.2 of the Tax Regulation)
- 122** – Additionally, in the case of discrepancy in administrative criteria, indicate it by marking an X in this box
- 125** – If you request that the 2025 self-assessment be considered not filed because you are not required to file, indicate it by marking an X in this box
- 124** – If the taxation option is modified, indicate it by marking an X in this box

Economic Data Taxable Base

A Employment income

- 0001** – Taxpayer who obtains the income
- 0002** – If you opt to allocate the advance payment of author rights as they accrue, mark an X
- 0003** – Cash remuneration (including compensatory pensions and non-exempt alimony). Gross amount
- 0004** – Remuneration in kind
- 0005** – Valuation
- 0006** – Withholdings on account
- 0007** – Withholdings passed on
- 0008** – Employer contributions to pension plans, corporate social welfare plans, and social welfare mutual funds (except collective dependency insurance). Amounts attributed to the taxpayer
- 0024** – Amounts contributed by the company to pension plans, corporate social welfare plans, and social welfare mutual funds (except collective dependency insurance), arising from a decision of the employee
- 0009** – Employer contributions to collective dependency insurance. Amounts attributed to the taxpayer and amounts contributed by the company arising from a decision of the employee
- 0010** – Contributions to the protected assets of persons with disabilities of which the taxpayer is the holder. Computable amount

- 0011** – Reductions (Article 18, sections 2 and 3, and Transitional Provisions 11, 12, and 25 of the Tax Law)
- 0058** – Reduction for income from artistic activities obtained exceptionally (Additional Provision Sixtieth of the Tax Law)
- 0012** – Total computable gross income ([0003] + [0007] + [0008] + [0024] + [0009] + [0010] – [0011] – [0058])
- 0013** – Social Security contributions or contributions to mandatory general mutual funds for civil servants, deductions for passive rights, and contributions to orphanages or similar entities
- 0014** – Dues paid to trade unions
- 0015** – Dues paid to professional associations (if membership is mandatory, maximum 500 euros per year)
- 0016** – Legal defense expenses arising directly from litigation with the employer (maximum 300 euros per year)
- 0017** – Preliminary net income ([0012] – [0013] – [0014] – [0015] – [0016])
- 0018** – Sum of preliminary net income (sum of boxes [0017])
- 0019** – Other deductible expenses
- 0020** – Increase for unemployed taxpayers who accept a job that requires moving their residence to a new municipality
- 0021** – Increase for active workers who are persons with disabilities
- 0022** – Net income ([0018] – [0019] – [0020] – [0021])
- 0057** – Reduction for income covered by the tax regime of the event "XXXVII Copa América Barcelona" (Final Provision Thirty-Sixth of Law 31/2022 on General State Budget for 2023)
- 0023** – Reduction for obtaining employment income (Article 20 of the Tax Law): Generally applicable amount
- 0025** – Reduced net income ([0022] – [0057] – [0023])

B Investment income / Capital income

- 0026** – Taxpayer who obtains the income
- 0027** – Interest from accounts, deposits, and financial assets in general
- 0028** – Interest from financial assets eligible for the bonus under Transitional Provision 6 of the Corporate Tax Law
- 0029** – Dividends and other income from equity participation in entities
- 0030** – Income from the transfer or redemption of Treasury Bills
- 0031** – Income from the transfer, amortization, or redemption of other financial assets (unless they must be entered in box 0034)
- 0032** – Income from life or disability insurance contracts and capitalization operations
- 0033** – Income from annuities from capital investments and other investment income to be included in the savings taxable base
- 0034** – Investment income derived from subordinated debt or preferred shares

- 0035** – Income from life insurance, deposits, and financial contracts that implement Long-Term Savings Plans
- 0036** – Total gross income (sum of boxes 0027 to 0035)
- 0037** – Tax-deductible expenses: administration and deposit fees for marketable securities, exclusively
- 0038** – Net income (0036 – 0037)
- 0039** – Reduction applicable to income from certain insurance contracts (Transitional Provision 4 of the Tax Law)
- 0040** – Reduced net income (0038 – 0039)
- 0041** – Sum of reduced investment income to be included in the savings taxable base (sum of box 0040)
- 0042** – Taxpayer to whom it corresponds (Transitional Provision 4)
- 0043** – Total accumulated deferred capital received in 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024 to which Transitional Provision 4 was applied
- 0044** – Total deferred capital from life insurance received in 2025 to which Transitional Provision 4 applies
- 0045** – Taxpayer who obtains the income (general taxable base)
- 0046** – Income from leasing movable assets, businesses, mines, or subleases
- 0047** – Income from technical assistance services, except within a business activity
- 0048** – Income from intellectual property when the taxpayer is not the author
- 0049** – In the case of income from the transfer of author rights exploitation, if you opt to allocate the advance payment as the rights accrue, mark an X
- 0050** – Income from industrial property not used in a business activity
- 0051** – Other investment income to be included in the general taxable base
- 0052** – Total gross income (sum of boxes 0046, 0047, 0048, 0050, 0051)
- 0053** – Tax-deductible expenses
- 0054** – Net income (0052 – 0053)
- 0055** – Reduction for income generated over more than 2 years or obtained in a notoriously irregular manner (Article 26.2 and Transitional Provision 25 of the Tax Law)
- 0056** – Reduced net income (0054 – 0055)
- 0060** – Sum of reduced investment income to be included in the general taxable base (sum of box 0056)

C Real estate capital income / Property income

- 0062** – Taxpayer holder
- 0063** – Ownership percentage
- 0064** – Usufruct percentage
- 0065** – Situation (code)
- 0066** – Cadastral reference
- 0067** – Urban (checkbox)

- 0068** – Rustic (checkbox)
- 0070** – Primary residence in 2025 (checkbox)
- 0071** – Residence where children and/or spouse reside in cases of separation or divorce (checkbox)
- 0072** – Property used for business activities (checkbox)
- 0073** – At the disposal of its holders (checkbox)
- 0074** – Leased as ancillary property (checkbox)
- 0075** – Leased (checkbox)
- 0076** – Number of days the property was your primary residence in 2025
- 0077** – Tax ID of the spouse (for separation/divorce cases)
- 0078** – Mark an X if you have entered a foreign tax ID in box 0077
- 0079** – Number of days the property had this use
- 0080** – Number of days used for business activities (property used for business)
- 0081** – Number of days used for business activities (property leased as a business)
- 0083** – Cadastral value
- 0084** – Indicate if the cadastral value was revised, modified, or determined through a general collective valuation procedure that came into effect after January 1, 2012 (Y/N)
- 0085** – Number of days at the taxpayer's disposal
- 0086** – In the exceptional case that the property is, on the same days, partly at the taxpayer's disposal and partly used for other purposes, mark an X
- 0087** – Indicate the percentage of the property at the taxpayer's disposal
- 0088** – Number of days
- 0089** – Imputed real estate income
- 0090** – Cadastral reference of the main property to which it is linked
- 0091** – Tax ID of lessee 1
- 0092** – Mark an X if you have entered a foreign tax ID in box 0091
- 0093** – Date of the contract
- 0094** – Tax ID of lessee 2
- 0095** – Mark an X if you have entered a foreign tax ID in box 0094
- 0097** – Tax ID of lessee 3
- 0098** – Mark an X if you have entered a foreign tax ID in box 0097
- 0100** – Mark an X if the lease is eligible for reduction (Article 23.2 of the Tax Law)
- 0101** – Number of days the property was leased
- 0102** – Total computable gross income
- 0103** – Interest on capital invested in acquisition or improvement of the property and repair/maintenance expenses: Amount pending deduction from 2021, 2022, 2023, and 2024
- 0104** – Amount applied in this return
- 0105** – Interest on capital invested in acquisition or improvement of the property and other financing expenses in 2025
- 0106** – Repair and maintenance expenses corresponding to the 2025 tax year
- 0107** – Interest and repair/maintenance expenses from 2025 applied in this return

- 0108** – Amount from 2025 pending deduction in the following 4 years
- 0109** – Community fees
- 0110** – Contract formalization expenses
- 0111** – Legal defense expenses
- 0112** – Other amounts charged by third parties for personal services
- 0113** – Services and supplies (electricity, water, internet, gas, etc.)
- 0114** – Insurance premiums
- 0115** – Taxes, surcharges, and fees
- 0116** – Doubtful collection balances
- 0117** – Depreciation of movable assets
- 0118** – Acquisition type: Onerous (purchase, exchange, etc.)
- 0119** – Acquisition type: Gratuitous (inheritance, legacy, donation, etc.)
- 0120** – Property acquisition date (day, month, year)
- 0121** – Date of property transfer, if applicable, in 2025 (day, month, year)
- 0122** – Number of days the property was rented
- 0123** – Cadastral value
- 0124** – Cadastral value of the construction
- 0125** – $(\text{Cadastral value of construction} / \text{Cadastral value}) \times 100$
- 0126** – Acquisition cost
- 0127** – Expenses and taxes inherent to the acquisition
- 0128** – Amount of improvements made in previous years
- 0129** – Amount of improvements made in 2025
- 0130** – Depreciation base
- 0131** – Depreciation of the property and improvement
- 0132** – Depreciation in special cases
- 0133** – Acquisition type (ancillary property): Onerous
- 0134** – Acquisition type (ancillary property): Gratuitous
- 0135** – Acquisition date of ancillary property (day, month, year)
- 0136** – Transfer date, if applicable, in 2025 of ancillary property (day, month, year)
- 0137** – Number of days the ancillary property was rented
- 0138** – Cadastral value (ancillary property)
- 0139** – Cadastral value of construction (ancillary property)
- 0140** – $(\text{Cadastral value of construction} / \text{Cadastral value}) \times 100$
- 0141** – Acquisition cost (ancillary property)
- 0142** – Expenses and taxes inherent to acquisition (ancillary property)
- 0143** – Amount of improvements made in previous years on ancillary property
- 0144** – Amount of improvements made in 2025 on ancillary property
- 0145** – Depreciation base (ancillary property)
- 0146** – Depreciation of ancillary property and improvements
- 0147** – Depreciation in special cases (ancillary property)
- 0148** – Other tax-deductible expenses
- 0149** – Net income ($[\text{0102}] - [\text{0104}] - [\text{0107}] - [\text{0109}] - [\text{0110}] - [\text{0111}] - [\text{0112}] - [\text{0113}] - [\text{0114}] - [\text{0115}] - [\text{0116}] - [\text{0117}] - [\text{0131}] - [\text{0132}] - [\text{0146}] - [\text{0147}] - [\text{0148}]$)

- 0150** – Reduction for leasing properties intended for housing (Article 23.2 of the Tax Law)
- 0151** – Reduction for income generated over more than 2 years or obtained in a notoriously irregular manner (Article 23.3 and Transitional Provision 25 of the Tax Law)
- 0152** – Minimum computable income in case of family relationship (Article 24 of the Tax Law)
- 0153** – Withholdings and payments on account
- 0154** – Reduced net real estate capital income: the greater of ([0149] - [0150] - [0151]) and ([0152] - [0153])

D1 Economic Activities: direct estimation

- 0165** – Activity code and type
- 0166** – IAE group or heading (of the main activity if carrying out multiple activities of the same type)
- 0167** – Applicable method of direct assessment (mark N: normal, S: simplified)
- 0168** – If you opt for the accrual method based on receipts and payments, mark an X
- 0169** – In the case of income from the transfer of author rights exploitation, if you opt to allocate the advance payment as the rights accrue, mark an X
- 0171** – Operating income
- 0172** – Financial income derived from deferral or installment of operations carried out in the course of the activity
- 0173** – Income from current grants
- 0174** – Allocation of income from capital grants
- 0175** – Self-consumption of goods and services
- 0176** – VAT accrued (e.g., equivalence surcharge and/or compensation for agriculture, livestock, and fishing)
- 0177** – Change in inventory (increase in ending inventory)
- 0178** – Other income
- 0179** – Transfer of assets that benefited from free depreciation: excess depreciation deducted over deductible depreciation (Additional Provision Thirtieth of the Tax Law)
- 0180** – Total computable income (sum of boxes 0171 to 0179)
- 0181** – Purchase of inventory
- 0182** – Change in inventory (decrease in ending inventory)
- 0183** – Other operating consumption
- 0184** – Salaries and wages
- 0185** – Social Security costs borne by the company
- 0186** – Social Security of the activity holder
- 0187** – Adjustment of RETA contributions (if an amount is to be paid)

- 0188** – Adjustment of RETA contributions (if an amount is to be refunded). In the exceptional case that the refund amount exceeds the amount of Social Security contributions paid, the excess will be entered in box 0178
- 0189** – Contributions to alternative mutual funds by the activity holder
- 0190** – Indemnities
- 0191** – Meal allowances and travel expenses of employees
- 0192** – Contributions to social security systems attributed to employees
- 0193** – Other personnel expenses
- 0194** – Meal expenses of the taxpayer (Article 30.2.5^a.c of the Tax Law)
- 0195** – Leases and royalties
- 0196** – Repairs and maintenance
- 0197** – Supplies (electricity, water, gas, telephone, and internet)
- 0198** – Other supplies
- 0199** – Services from independent professionals
- 0200** – Insurance premiums
- 0202** – Other external services
- 0203** – Financial expenses
- 0205** – VAT borne (e.g., equivalence surcharge and/or compensation for agriculture, livestock, and fishing)
- 0206** – Other tax-deductible levies
- 0208** – Provisions for depreciation of tangible fixed assets
- 0214** – Provisions for depreciation of intangible fixed assets
- 0215** – Losses from debtor insolvency
- 0216** – Patronage incentives. Collaboration agreements in activities of general interest
- 0217** – Patronage incentives. Expenses in activities of general interest
- 0227** – Other tax-deductible items (except provisions)
- 0218** – Sum (boxes 0181 to 0195, 0198 to 0200, 0202, 0203, 0205, 0206, 0208, 0227, 0214 to 0217, 0196 minus 0197)
- 0219** – Tax-deductible provisions (normal method)
- 0220** – Total deductible expenses (0218 + 0219) (normal method)
- 0221** – Difference (0180 – 0218) (simplified method)
- 0222** – Total deductible provisions and expenses of difficult justification (simplified method)
- 0223** – Total deductible expenses (0218 + 0222) (simplified method)
- 0224** – Net income (0180 – 0220 for normal method, or 0180 – 0223 for simplified method)
- 0225** – Reduction for income generated over more than 2 years or obtained in a notoriously irregular manner (Article 32.1 and Transitional Provision 25 of the Tax Law)
- 0236** – Reduction for income covered by the tax regime of the event "XXXVII Copa América Barcelona" (Final Provision Thirty-Sixth of Law 31/2022 on General State Budget for 2023)

- 0226** – Reduced net income (0224 – 0225 – 0236)
- 0231** – Sum of reduced net income from economic activities under direct assessment (sum of box 0226)
- 0232** – Reduction for the exercise of certain economic activities (Article 32.2.1 of the Tax Law)
- 0233** – Reduction for the exercise of certain economic activities (Article 32.2.3 of the Tax Law)
- 0234** – Reduction for starting an economic activity (Article 32.3 of the Tax Law)
- 0237** – Reduction for income from artistic activities obtained exceptionally (Additional Provision Sixtieth of the Tax Law)
- 0235** – Total reduced net income from economic activities under direct assessment (0231 – 0232 – 0233 – 0234 – 0237)

D2 Income from economic activities (except agricultural, livestock, and forestry) under objective estimation.

- 1441** – Taxpayer holder of the activity
- 1442** – IAE classification (group or heading)
- 1443** – If you opt for the accrual method based on receipts and payments, mark an X
- 1444 to 1464** – Modules table (definition, number of units, yield per module before depreciation)
- 1465** – Preliminary net income (sum of modules)
- 1466** – Reduction for employment incentives
- 1467** – Reduction for investment incentives
- 1468** – Reduced net income (1465 – 1466 – 1467)
- 1469** – Index corrector 1: Special index
- 1470** – Index corrector 2: Index for small businesses
- 1471** – Index corrector 3: Seasonal index
- 1472** – Index corrector 4: Excess index
- 1473** – Index corrector 5: Index for starting a new activity
- 1474** – Net income from modules
- 1475** – General reduction (only if box 1474 is greater than 0)
- 0238** – Repayment of grants
- 1477** – Extraordinary expenses due to exceptional circumstances
- 1478** – Other business income
- 1479** – Net income from the activity (1474 – 1475 – 0238 – 1477 + 1478)
- 1480** – Reduction for income generated over more than 2 years or obtained in a notoriously irregular manner (Article 32.1 and Transitional Provision 25 of the Tax Law)
- 1481** – Reduced net income (1479 – 1480)
- 1482** – Sum of reduced net income from economic activities (except agricultural, livestock, and forestry) under objective assessment (sum of box 1481)

1483 – Reduction for the exercise of certain economic activities (Article 32.2.3 of the Tax Law)

1484 – Total reduced net income from economic activities (except agricultural, livestock, and forestry) under objective assessment (1482 – 1483)

D3 Income from economic activities: agricultural, livestock, and forestry, under objective estimation.

1485- 1560: Income from agricultural, livestock, and forestry activities under objective estimation.

E Special Regimes

1561 – Taxpayer who is a partner, co-owner, or participant in the entity

1562 – Tax ID of the entity under the attribution of income regime

1563 – Mark an X if you have entered a foreign tax ID in box 1562

1564 – Percentage of participation of the taxpayer in the entity

1565 – Net income attributed by the entity (to be included in the general taxable base)

1566 – Applicable reductions (to general base income)

1567 – Applicable reductions (Article 26.2 and Transitional Provision 25 of the Tax Law)

1568 – Computable net income (1565 – 1566 – 1567)

1569 – Net income attributed by the entity. Computable amount (to be included in the savings taxable base, except for box 1570)

1570 – Income derived from subordinated debt or preferred shares

1571 – Net income attributed by the entity (real estate capital)

1572 – Applicable reductions (real estate capital)

1573 – Reduction applicable (Article 23.2 of the Tax Law)

1574 – Reductions applicable (Article 23.3 and Transitional Provision 25 of the Tax Law)

1575 – Computable net income (1571 – 1572 – 1573 – 1574)

1576 – If the entity has opted for the accrual method based on receipts and payments, mark an X

0161 – Direct assessment regime: normal

0162 – Direct assessment regime: simplified

0163 – Objective assessment regime: Agricultural, livestock, and forestry

0164 – Objective assessment regime: Other

1577 – Net income (direct assessment normal and objective assessment) / Preliminary net income (direct assessment simplified)

1578 – Applicable reductions

- 1579** – Deductible provisions and expenses of difficult justification (simplified direct assessment only)
- 1580** – Reduction applicable (Article 32.1 and Transitional Provision 25 of the Tax Law)
- 1581** – Reduction applicable (Article 32.2.3 of the Tax Law)
- 1582** – Reduction applicable (Article 32.3 of the Tax Law)
- 1583** – Reduction for income from artistic activities obtained exceptionally (Additional Provision Sixtieth of the Tax Law)
- 1584** – Capital gains not arising from transfers, attributed by the entity
- 1585** – Capital losses not arising from transfers, attributed by the entity
- 1586** – Capital gains (arising from transfers)
- 1587** – Transfer value allocated to set up a life annuity
- 1588** – Transfer value to which Transitional Provision 9 applies
- 1589** – 50% exempt gains (only certain urban properties)
- 1590** – Exempt gains due to reinvestment in life annuities
- 1591** – Exempt gains due to reinvestment in newly or recently created entities
- 1592** – Part of the capital gains eligible for reduction (Transitional Provision 9)
- 1593** – Applicable reductions (Transitional Provision 9)
- 1594** – Reduced non-exempt capital gains (1586 – 1589 – 1590 – 1591 – 1593)
- 1595** – Reduced non-exempt capital gains allocable to 2025
- 1596** – Capital losses attributed by the entity
- 1597** – Attribution of withholdings from investment income
- 1598** – Attribution of withholdings from real estate capital income
- 1599** – Attribution of withholdings from economic activities income
- 1600** – Attribution of withholdings from capital gains and losses allocable to 2025
- 1601** – Sum of net investment income (to be included in the general taxable base), attributed (sum of box 1568)
- 1602** – Sum of net investment income (to be included in the savings taxable base), attributed (sum of box 1569)
- 1603** – Sum of income derived from subordinated debt or preferred shares (to be included in the savings taxable base), attributed (sum of box 1570)
- 1604** – Sum of net real estate capital income, attributed (sum of box 1575)
- 1605** – Sum of net income from economic activities, attributed (sum of box 1583)
- 1606** – Sum of capital gains not arising from transfers (to be included in the general taxable base), attributed (sum of box 1584)
- 1607** – Sum of capital losses not arising from transfers (to be included in the general taxable base), attributed (sum of box 1585)
- 1608** – Sum of capital gains arising from transfers (to be included in the savings taxable base), attributed (sum of box 1595)
- 1609** – Sum of capital losses arising from transfers (to be included in the savings taxable base), attributed (sum of box 1596)

0592 – Sum of withholdings and payments on account attributed from investment income (sum of box 1597)

0593 – Sum of withholdings and payments on account attributed from real estate capital income (sum of box 1598)

0594 – Sum of withholdings and payments on account attributed from economic activities income (sum of box 1599)

0600 – Sum of withholdings and payments on account attributed from capital gains and losses allocable to 2025 (sum of box 1600)

1614 – Participating taxpayer

1615 – Ownership percentage

1616 – Urban (checkbox)

1617 – Rustic (checkbox)

1618 – Number of days

1619 – Situation (code)

1620 – Cadastral reference

1621 – Tax ID of the entity under the attribution of income regime

1622 – Mark an X if a foreign tax ID has been entered in box 1621

0256 – Taxpayer to whom the allocations correspond

0257 – Tax ID of the entity

0258 – Accrual method criterion. Code

0259 – Allocated taxable base

0260 – Deductions for business investment (allocated bases)

0261 – Deductions for job creation (allocated deductible amount)

0262 – Deductions for income obtained in Ceuta or Melilla (allocated base)

0263 – Deductions for international double taxation (allocated base)

0264 – Allocated withholdings and payments on account

0265 – Sum of allocated taxable bases (sum of box 0259)

0601 – Sum of allocated withholdings and payments on account (sum of box 0264)

0267 – Taxpayer who must make the allocation

0268 – Name of the non-resident entity in which a stake is held

0269 – Amount of the allocation

0270 – Sum of income allocations under the international fiscal transparency regime (sum of box 0269)

0271 – Taxpayer who must make the allocation as a result of the transfer of image rights

0272 – First assignee of the image rights: Tax ID (if resident in Spanish territory) or name

0273 – Person or entity with whom the taxpayer maintains the employment relationship: Tax ID (if resident in Spanish territory) or name

0274 – Amount to be allocated

- 0275** – Sum of income allocations for the transfer of image rights (sum of box 0274)
- 0276** – Taxpayer who must make the allocation
- 0277** – Name of the Collective Investment Institution
- 0278** – Amount of the allocation
- 0280** – Sum of income allocations for participation in Collective Investment Institutions established in tax havens (sum of box 0278)

F1 Capital gains and losses not arising from the transfer of real estate, general taxable base

- 0281** – Taxpayer who obtains the prizes
- 0282** – Cash prizes subject to withholding
- 0283** – In-kind prizes: Value
- 0284** – Withholdings on account
- 0285** – Withholdings passed on
- 0286** – Computable amount (0283 + 0284 – 0285)
- 0360** – Capital gains not subject to withholding
- 0287** – Capital losses from these games
- 0288** – Sum of capital gains from these games (sum of boxes 0282, 0286, 0360)
- 0289** – Sum of capital losses from these games (sum of box 0287)
- 0290** – Sum of net capital gains from these games (0288 – 0289)
- 0291** – Taxpayer who obtains the prizes (contests with advertising purposes)
- 0292** – Cash prizes subject to withholding
- 0293** – In-kind prizes: Value
- 0294** – Withholdings on account
- 0295** – Withholdings passed on
- 0296** – Computable amount (0293 + 0294 – 0295)
- 0361** – Capital gains not subject to withholding
- 0297** – Sum of capital gains from prizes (sum of boxes 0292, 0296, 0361)
- 0298** – Taxpayer who obtains other capital gains and losses not arising from transfers
- 0299** – Grants for the acquisition of officially protected housing or price-capped housing. Amount allocable to 2025
- 0300** – Other grants or aid for the acquisition or rehabilitation of the primary residence or for repairing structural defects. Amount allocable to 2025
- 0306** – Public aid to holders of assets included in the Spanish Historical Heritage for their conservation or rehabilitation. Amount allocable to 2025
- 0307** – Public aid for the first establishment of young farmers under the National Rural Development Framework for the acquisition of a stake in the capital of agricultural companies. Amount allocable to 2025
- 0302** – Capital gains obtained by residents as a result of forestry exploitation on public lands

- 0303** – Public rental assistance
- 0356** – 200 euro aid for individuals with low income and assets (only if received in 2025)
- 0323** – Young Culture Voucher
- 0362** – Thermal Social Bonus
- 0301** – Other capital gains derived from public aid
- 0304** – Other capital gains and/or losses allocable to 2025: Gains amount
- 0305** – Other capital gains and/or losses allocable to 2025: Losses amount
- 0306** – Sum of other gains not arising from transfers (sum of boxes 0299 to 0304, 0266, 0279, 0356, 0323, 0362)
- 0307** – Sum of other losses not arising from transfers (sum of box 0305)

F2 Capital gains and losses arising from the transfer of real estate, savings general taxable base

- 0308** – Taxpayer to whom it corresponds (Transitional Provision 9)
- 0309** – Total accumulated transfer value on which Transitional Provision 9 has been applied in 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, and 2024
- 0310** – Taxpayer holder of the shares or holdings
- 0311** – Tax ID of the investment company or fund
- 0312** – Total amount of transfers made in 2025
- 0313** – Transfer value allocated to set up a life annuity
- 0314** – Transfer value to which Transitional Provision 9 applies
- 0315** – Total acquisition amount
- 0316** – Capital gains
- 0317** – Exempt gains due to reinvestment in life annuities
- 0318** – Part of the capital gains eligible for reduction (Transitional Provision 9)
- 0319** – Applicable reduction (Transitional Provision 9)
- 0320** – Reduced non-exempt capital gains (0316 – 0317 – 0319)
- 0321** – Capital losses
- 0322** – Capital losses allocable to 2025
- 0324** – Sum of capital gains derived from transfers or redemptions of shares or holdings of collective investment institutions or SOCIMI (sum of box 0320)
- 0325** – Sum of capital losses derived from transfers or redemptions of shares or holdings of collective investment institutions or SOCIMI (sum of box 0322)
- 0224** – Taxpayer holder of the shares or holdings (Article 75.3.j)
- 0225** – Tax ID of the investment company or fund (Article 75.3.j)
- 0226** – Name of the securities transferred
- 0227** – Total amount of transfers made in 2025
- 0228** – Transfer value allocated to set up a life annuity
- 0229** – Total acquisition amount
- 2230** – Capital gains
- 2231** – Exempt gains due to reinvestment in life annuities

- 2232** – Non-exempt capital gains (2230 – 2231)
- 2233** – Capital losses
- 2234** – Capital losses allocable to 2025
- 2235** – Sum of capital gains derived from transfers or redemptions of shares or holdings of collective investment institutions under Article 75.3.j of the Tax Regulation (sum of box 2232)
- 2236** – Sum of capital losses derived from transfers or redemptions of shares or holdings of collective investment institutions under Article 75.3.j of the Tax Regulation (sum of box 2234)
- 0326** – Taxpayer holder of the securities transferred (negotiated shares)
- 0327** – Name of the securities transferred (issuing entity)
- 0328** – Total amount of transfers made in 2025
- 0329** – Transfer value allocated to set up a life annuity
- 0330** – Transfer value to which Transitional Provision 9 applies
- 0331** – Total acquisition value of the securities transferred
- 0332** – Capital gains
- 0333** – Exempt gains due to reinvestment in life annuities
- 0334** – Part of the capital gains eligible for reduction (Transitional Provision 9)
- 0335** – Applicable reduction (Transitional Provision 9)
- 0336** – Reduced non-exempt capital gains (0332 – 0333 – 0335)
- 0337** – Capital losses. Amount obtained
- 0338** – Capital losses. Computable amount
- 0339** – Sum of capital gains derived from transfers of negotiated shares (sum of box 0336)
- 0340** – Sum of capital losses derived from transfers of negotiated shares (sum of box 0338)
- 0341** – Taxpayer holder of the subscription rights transferred
- 0342** – Name of the subscription rights transferred (issuing entity)
- 0343** – Total amount of transfers made in 2025
- 0344** – Transfer value allocated to set up a life annuity
- 0345** – Transfer value to which Transitional Provision 9 applies
- 0346** – Total acquisition value of the securities transferred
- 0347** – Capital gains
- 0348** – Exempt gains due to reinvestment in life annuities
- 0349** – Part of the capital gains eligible for reduction (Transitional Provision 9)
- 0350** – Applicable reduction (Transitional Provision 9)
- 0351** – Reduced non-exempt capital gains (0347 – 0348 – 0350)
- 0352** – Capital losses. Amount obtained
- 0353** – Capital losses. Computable amount
- 0354** – Sum of capital gains derived from transfers of subscription rights (sum of box 0351)
- 0355** – Sum of capital losses derived from transfers of subscription rights (sum of box 0353)

- 0357** – Taxpayer holder of the virtual currencies transferred
- 0358** – Mark an X if you opt for the installment or deferred payment method (complete Annex C.1)
- 0359** – Name of the virtual currency being transferred (bitcoins, ethereum, tether, binance coin, USD coin, XRP, cardano, solana, terra, avalanche, etc.)
- 0363** – Identification of what is received in exchange. Counterparty type code
- 1800** – Transfer value
- 1801** – Transfer value allocated to set up a life annuity
- 1802** – Transfer value to which Transitional Provision 9 applies
- 1803** – Acquisition value
- 1804** – Transfer value (repeated section)
- 1805** – Transfer value allocated to set up a life annuity
- 1806** – Acquisition value
- 1807** – Capital gain obtained (if positive difference)
- 1808** – Exempt gain due to reinvestment in life annuities
- 1809** – Non-exempt gain (1804 – 1806 – 1808)
- 1810** – Non-exempt gain allocable to 2025
- 1811** – Capital loss obtained (if negative difference)
- 1812** – Capital loss allocable to 2025
- 1813** – Sum of capital losses derived from transfers of virtual currencies (sum of box 1808)
- 1814** – Sum of capital gains derived from transfers of virtual currencies (sum of box 1812)

1815 - 1846: Patrimonial gains and losses derived from transfer of real estate and real rights over real estate.

1624 and 1631 - 1654: Patrimonial gains and losses derived from transfers of other assets.

385: Sum of patrimonial losses derived from transfers of other assets.

Box 386: Sum of patrimonial gains derived from transfers of other assets not related to economic activities.

387: Sum of patrimonial gains derived from transfers of other assets related to economic activities.

388: Taxpayer obtaining these patrimonial gains.

389: Other patrimonial gains to be included in the savings tax base.

390: Sum of other patrimonial gains to be included in the savings tax base.

391: Taxpayer to whom allocation of patrimonial gains derived from transfers in previous years corresponds.

392: Amount of patrimonial gain allocable to 2023 from gains derived from transfers in previous years.

393: Total amount of patrimonial gain allocable to 2023.

394: Taxpayer to whom allocation of patrimonial losses corresponds.

395: Amount of patrimonial loss allocable to 2023.

396: Total amount of patrimonial loss allocable to 2023.

F3 Capital gains and losses arising from the transfer of assets, general base

0398 – Taxpayer to whom the deferred allocation corresponds

0399 – Amount of the capital gain to be allocated to 2025

0400 – Sum of allocation to 2025 of capital gains deferred due to reinvestment (sum of box 0399)

F4 Capital gains due to change of residence outside Spanish territory

0401 – If the taxpayer has transferred interests in shares or holdings, mark this box (only taxpayers who have changed their residence to another EU Member State)

0402 – Taxpayer holder of the securities

0403 – Tax ID of the issuing company or investment fund

0404 – Market value of the shares or holdings

0405 – Transfer value of the shares or holdings (only in the case of inter vivos transfer of the securities)

0406 – Value to which Transitional Provision 9 applies

0407 – Acquisition value of the shares or holdings

0408 – Capital gains

0409 – Part of the capital gains eligible for reduction (Transitional Provision 9)

0410 – Applicable reduction (Transitional Provision 9)

0411 – Reduced capital gains (0408 – 0410)

0412 – Sum of capital gains due to change of residence outside Spanish territory (sum of box 0411)

F5 Special regime for mergers, spin-offs, share exchanges, and non-cash contributions

0416 – If taxpayers have been affected in 2025 by merger, spin-off, or share exchange operations regulated in Chapter VII of Title VII of the Corporate Tax Law, mark an X

0417 – If taxpayers, partners of non-resident entities in Spain, have been affected in 2025 by merger, spin-off, or share exchange operations carried out by said entities, regulated in Chapter VII of Title VII of the Corporate Tax Law, and said entities have not applied a similar tax regime, mark an X

G Integration and compensation of income

0418 – Sum of capital gains to be included in the general taxable base (1606 + 0290 + 0297 + 0306 + 0400)

0419 – Sum of capital losses to be included in the general taxable base (1607 + 0307)

0420 – Net balance of capital gains and losses allocable to 2025 to be included in the general taxable base (if 0418 – 0419 is positive)

0421 – Net balance of capital gains and losses allocable to 2025 to be included in the general taxable base (if 0418 – 0419 is negative)

0422 – Sum of capital gains to be included in the savings taxable base (1608 + 0324 + 2235 + 0339 + 0354 + 1814 + 1845 + 1846 + 0386 + 0387 + 0390 + 0393 + 0412)

0423 – Sum of capital losses to be included in the savings taxable base (1609 + 0325 + 2236 + 0340 + 0355 + 1813 + 1844 + 0385 + 0396)

0424 – Net balance of capital gains and losses allocable to 2025 to be included in the savings taxable base (if 0422 – 0423 is positive)

0425 – Net balance of capital gains and losses allocable to 2025 to be included in the savings taxable base (if 0422 – 0423 is negative)

0429 – Positive net balance of investment income allocable to 2025 to be included in the savings taxable base (0041 + 1602 + 1603)

0430 – Negative net balance of investment income allocable to 2025 to be included in the savings taxable base (0041 + 1602 + 1603)

H General taxable base y Savings taxable base

0420 – Positive net balance of capital gains and losses allocable to 2025 to be included in the general taxable base

0431 – Negative net balances of capital gains and losses from 2021 to 2024 not arising from transfers, pending compensation as of January 1, 2025, to be included in the general taxable base (complete Annex C.3)

0432 – Net balance of income to be included in the general taxable base and income allocations (0025 + 0060 + 0155 + 0156 + 0235 + 1484 + 1560 + 1601 + 1604 + 1605 + 0265 + 0270 + 0275 + 0280)

0433 – Negative net balance of capital gains and losses from 2025 to be included in the general taxable base, with a limit of 25% of the amount in box 0432 (amount from box 0421 if applicable)

0434 – Remaining negative net balances of capital gains and losses from 2021 to 2024 not arising from transfers, pending compensation as of January 1, 2025, to be included in the general taxable base, with a limit of 25% of the amount in box 0432 (complete Annex C.3) (balance pending not compensated in box 0431)

0435 – General taxable base (0420 – 0431 + 0432 – 0433 – 0434)

0424 – Positive net balance of capital gains and losses allocable to 2025 to be included in the savings taxable base

0436 – Negative net balances of investment income allocable to 2025, to be included in the savings taxable base, with a limit of 25% of box 0424 (amount from box 0430 if applicable)

0439 – Negative net balances of capital gains and losses from 2021, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0440 – Negative net balances of capital gains and losses from 2022, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0441 – Negative net balances of capital gains and losses from 2023, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0442 – Negative net balances of capital gains and losses from 2024, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0443 – Remaining negative net balances of investment income from 2021, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0424 (balance pending not compensated in box 0449) (complete Annex C.3)

0444 – Remaining negative net balances of investment income from 2022, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0424 (balance pending not compensated in box 0450) (complete Annex C.3)

0445 – Remaining negative net balances of investment income from 2023, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0424 (balance pending not compensated in box 0451) (complete Annex C.3)

0447 – Remaining negative net balances of investment income from 2024, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0424 (balance pending not compensated in box 0452) (complete Annex C.3)

0429 – Positive net balance of investment income allocable to 2025 to be included in the savings taxable base

0446 – Negative net balances of capital gains and losses allocable to 2025, to be included in the savings taxable base, with a limit of 25% of box 0429 (amount from box 0425 if applicable)

0449 – Negative net balances of investment income from 2021, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0450 – Negative net balances of investment income from 2022, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0451 – Negative net balances of investment income from 2023, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0452 – Negative net balances of investment income from 2024, pending compensation as of January 1, 2025, to be included in the savings taxable base (complete Annex C.3)

0453 – Remaining negative net balances of capital gains and losses from 2021, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0429 (balance pending not compensated in box 0439) (complete Annex C.3)

0454 – Remaining negative net balances of capital gains and losses from 2022, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0429 (balance pending not compensated in box 0440) (complete Annex C.3)

0455 – Remaining negative net balances of capital gains and losses from 2023, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0429 (balance pending not compensated in box 0441) (complete Annex C.3)

0448 – Remaining negative net balances of capital gains and losses from 2024, pending compensation as of January 1, 2025, to be included in the savings taxable base, with a limit of 25% of box 0429 (balance pending not compensated in box 0442) (complete Annex C.3)

460 - Savings tax base.

I Reductions to the taxable base

0461 – Reduction for family units opting for joint taxation. Amount

0462 – Taxpayer who makes, or to whom contributions are attributed

0463 – Excesses pending reduction from 2020 to 2024. Individual contributions and employer contributions (except those derived from employer contributions to collective dependency insurance) (complete Annex C.3)

0464 – Excesses derived from employer contributions to collective dependency insurance (complete Annex C.3)

0465 – Employee contributions, except those entered in 0438 and 0426

0438 – Contributions made by the company arising from a decision of the employee

0426 – Employee contributions to employment pension plans, social welfare mutual funds, or corporate social welfare plans, provided that employer contributions have been made

- 0427** – Employer contributions to social security systems, except those made to collective dependency insurance and contributions from individual companies to social security systems
- 0499** – Contributions from self-employed workers, individual entrepreneurs, or professionals
- 0466** – Contributions to collective dependency insurance
- 0397** – Tax ID of the employer
- 0382** – If no tax ID, mark an X
- 0383** – If the gross employment income from this employer in the tax year exceeds 60,000 euros, mark an X
- 0468** – Total with right to reduction (sum of 0463 + 0464 + 0465 + 0438 + 0426 + 0427 + 0499 + 0466) (subject to the limit in Article 52 of the Tax Law)
- 0437** – Excesses pending reduction from 2020 to 2024 (contributions to social security systems where the spouse is the participant, mutual member, or holder)
- 0428** – Contributions made in 2025 (spouse)
- 0469** – Total with right to reduction (spouse) (0437 + 0428)
- 0470** – Taxpayer making the contributions with right to reduction (social security systems for persons with disabilities)
- 0471** – Tax ID of the person with disabilities (participant, mutual member, or insured)
- 0472** – Excesses pending reduction from 2020 to 2024 for contributions made by the person with disabilities (complete Annex C.4)
- 0473** – Excesses pending reduction from 2020 to 2024 for contributions made in favor of relatives or wards with disabilities (complete Annex C.4)
- 0474** – Contributions made in 2025 by the person with disabilities themselves
- 0475** – Contributions made in 2025 by relatives or guardians in favor of the person with disabilities
- 0476** – Total with right to reduction (social security systems for persons with disabilities) (0472 + 0473 + 0474 + 0475)
- 0477** – Taxpayer making the contributions with right to reduction (contributions to protected assets of persons with disabilities)
- 0478** – Tax ID of the person with disabilities who is the holder of the protected assets
- 0479** – Excesses pending reduction from 2021 to 2024 (complete Annex C.4)
- 0480** – Contributions made in 2025 to the protected assets of the person with disabilities
- 0481** – Total with right to reduction (protected assets) (0479 + 0480)
- 0482** – Taxpayer who pays the pensions or alimony
- 0483** – Tax ID of the person receiving each pension or alimony payment
- 0484** – Mark an X if a foreign tax ID has been entered in box 0483
- 0485** – Amount of the pension or alimony paid in 2025 (by judicial decision, regulatory agreement before a court clerk, or notarial public deed)

- 0486** – Total with right to reduction (compensatory pensions and alimony) (sum of 0485)
- 0487** – Taxpayer making the contributions with right to reduction (mutual fund for professional athletes)
- 0488** – Excesses pending reduction from 2020 to 2024 (complete Annex C.4)
- 0489** – Contributions made in 2025 with right to reduction
- 0490** – Total with right to reduction (mutual fund for professional athletes) (0488 + 0489)

J General taxable base (after reductions) and Savings taxable base (after reductions)

- 0435** – General taxable base
- 0491** – Reduction for joint taxation. Amount from box 0461 applied
- 0492** – Reduction for contributions to social security systems (general regime). Amount from box 0468 applied
- 0493** – Reduction for contributions to social security systems where the spouse is the participant, mutual member, or holder. Amount from box 0469 applied
- 0494** – Reduction for contributions to social security systems established for persons with disabilities. Amount from box 0476 applied
- 0495** – Reduction for contributions to protected assets of persons with disabilities. Amount from box 0481 applied
- 0496** – Reduction for compensatory pensions and alimony payments. Amount from box 0486 applied
- 0497** – Reduction for contributions to the mutual fund for professional athletes. Amount from box 0490 applied
- 0500** – General taxable base after reductions (0435 – 0491 – 0492 – 0493 – 0494 – 0495 – 0496 – 0497)
- 0501** – Compensation (if box 0500 is positive and up to its maximum amount): Negative general taxable bases from 2021 to 2024 (complete Annex C.4)
- 0505** – General taxable base subject to tax (0500 – 0501)
- 0460** – Savings taxable base
- 0506** – Remaining reduction for joint taxation. Remaining amount from box 0461 applied
- 0507** – Remaining reduction for compensatory pensions and alimony payments. Remaining amount from box 0486 applied
- 0510** – Savings taxable base after reductions (0460 – 0506 – 0507)

K Personal and family minimum

- 0511** – Minimum for the taxpayer (state portion)
- 0512** – Minimum for the taxpayer (regional portion)

- 0513** – Minimum for descendants (state portion)
- 0514** – Minimum for descendants (regional portion)
- 0515** – Minimum for ascendants (state portion)
- 0516** – Minimum for ascendants (regional portion)
- 0517** – Minimum for disability (state portion)
- 0518** – Minimum for disability (regional portion)
- 0519** – Total personal and family minimum (0511 + 0513 + 0515 + 0517)
- 0520** – Total increased or decreased personal and family minimum for purposes of calculating the regional tax (0512 + 0514 + 0516 + 0518)
- 0521** – Amount of the personal and family minimum that forms part of the general taxable base for purposes of calculating the state tax: the lesser of boxes 0505 and 0519 (if box 0505 is negative or zero, enter zero in box 0521)
- 0522** – Amount of the personal and family minimum that forms part of the savings taxable base for purposes of calculating the state tax: the lesser of (0519 – 0521) and box 0510
- 0523** – Amount of the personal and family minimum that forms part of the general taxable base for purposes of calculating the regional tax: the lesser of boxes 0505 and 0520 (if box 0505 is negative or zero, enter zero in box 0523)
- 0524** – Amount of the personal and family minimum that forms part of the savings taxable base for purposes of calculating the regional tax: the lesser of (0520 – 0523) and box 0510

L Additional data

- 0525** – Exempt income corresponding to the general taxable base
- 0526** – Exempt income corresponding to the savings taxable base
- 0456** – Child 1: Tax ID (NIF/NIE)
- 0457** – Child 1: If no tax ID, mark an X
- 1741** – Child 1: Amount of alimony payments made
- 1762** – Child 1: Tax ID of the alimony payer
- 1742** – Child 1: Tax ID of the other parent
- 1743** – Child 1: If no tax ID, mark an X
- 0458** – Child 2: Tax ID
- 0459** – Child 2: If no tax ID, mark an X
- 1744** – Child 2: Amount of alimony payments made
- 1786** – Child 2: Tax ID of the alimony payer
- 1745** – Child 2: Tax ID of the other parent
- 1746** – Child 2: If no tax ID, mark an X
- 1747** – Child 3: Tax ID
- 1748** – Child 3: If no tax ID, mark an X
- 1749** – Child 3: Amount of alimony payments made
- 1787** – Child 3: Tax ID of the alimony payer
- 1750** – Child 3: Tax ID of the other parent

- 1751** – Child 3: If no tax ID, mark an X
- 1752** – Child 4: Tax ID
- 1753** – Child 4: If no tax ID, mark an X
- 1754** – Child 4: Amount of alimony payments made
- 1788** – Child 4: Tax ID of the alimony payer
- 1755** – Child 4: Tax ID of the other parent
- 1756** – Child 4: If no tax ID, mark an X
- 1757** – Child 5: Tax ID
- 1758** – Child 5: If no tax ID, mark an X
- 1759** – Child 5: Amount of alimony payments made
- 1789** – Child 5: Tax ID of the alimony payer
- 1760** – Child 5: Tax ID of the other parent
- 1761** – Child 5: If no tax ID, mark an X
- 0527** – Total amount of alimony payments for children made by judicial decision (1741 + 1744 + 1749 + 1754 + 1759)

M Tax calculation and result of the return

- 0528** – Application of the general state scale to the amount in box 0505 (general taxable base subject to tax). Resulting amount (state portion)
- 0529** – Application of the regional scale to the amount in box 0505 (general taxable base subject to tax). Resulting amount (regional portion)
- 0530** – Application of the state scale to the amount in box 0521 (personal and family minimum in general base). Resulting amount
- 0531** – Application of the regional scale to the amount in box 0523 (personal and family minimum in general base). Resulting amount
- 0532** – State portion corresponding to the general taxable base (0528 – 0530)
- 0533** – Regional portion corresponding to the general taxable base (0529 – 0531)
- 0536** – Application of the state scale to the amount in box 0510 (savings taxable base after reductions). Resulting amount
- 0537** – Application of the regional scale to the amount in box 0510 (savings taxable base after reductions). Resulting amount
- 0538** – Application of the state scale to the amount in box 0522 (personal and family minimum in savings base). Resulting amount
- 0539** – Application of the regional scale to the amount in box 0524 (personal and family minimum in savings base). Resulting amount
- 0540** – State portion corresponding to the savings taxable base (0536 – 0538)
- 0541** – Regional portion corresponding to the savings taxable base (0537 – 0539)
- 0545** – Full state tax liability (0532 + 0540)
- 0546** – Full regional tax liability (0533 + 0541)
- 0547** – Deduction for investment in primary residence (state portion)
- 0548** – Deduction for investment in primary residence (regional portion)

- 0549** – Deduction for investment in newly or recently created companies (state portion)
- 0550** – Deduction for investment in newly or recently created companies (regional portion)
- 0552** – Deductions for investments or cultural interest expenses
- 0554** – Deductions for donations and other contributions
- 0556** – Deductions for incentives and stimuli for business investment
- 0558** – Deductions for allocations to the Reserve for Investments in the Canary Islands
- 0560** – Deductions for allocations to the Reserve for Investments in the Balearic Islands
- 0562** – Deductions for income derived from the sale of tangible goods produced in the Canary Islands
- 0564** – Deductions for income derived from the sale of tangible goods produced in the Balearic Islands
- 0567** – Deductions for income obtained in Ceuta or Melilla
- 0607** – Deduction for habitual and effective residence on the island of La Palma
- 0608** – Deduction for rental of primary residence (transitional regime)
- 0565** – Deduction for works to improve energy efficiency in housing
- 0566** – Deduction for the acquisition of plug-in electric vehicles and fuel cell vehicles
- 0567** – Deduction for the installation of charging points
- 0564** – Sum of regional deductions
- 0570** – Net state tax liability (0545 – 0547 – 0549 – 0550 – 0552 – 0554 – 0556 – 0558 – 0560 – 0562 – 0564 – 0565 – 0567 – 0607 – 0608)
- 0571** – Net regional tax liability (0546 – 0548 – 0551 – 0553 – 0555 – 0557 – 0563 – 0559 – 0561 – 0563 – 0564 – 0565)
- 0582** – Increase in net tax liability due to loss of the right to apply the tax incentive regulated in Article 33.3(c) of the Tax Law (state portion)
- 0583** – Increase in net tax liability due to loss of the right to apply the tax incentive regulated in Article 33.3(c) of the Tax Law (regional portion)
- 0584** – Late payment interest corresponding to the previous adjustment

- 0572** – Amount of deductions for which the right has been lost in 2025 (from 1996 and previous years)
- 0573** – Late payment interest corresponding to the above deductions
- 0574** – Amount of general deductions for which the right has been lost in 2025 (state portion) (from 1997 to 2024)
- 0575** – If the adjustment is motivated by the circumstances provided for in Additional Provision 45.2(a) or Additional Provision 45.3 of the Tax Law, mark an X
- 0576** – Late payment interest corresponding to the above deductions

- 0577** – Amount of general deductions for which the right has been lost in 2025 (regional portion)
- 0578** – Late payment interest corresponding to the above deductions
- 0579** – Amount of regional deductions for which the right has been lost in 2025 (from 1998 to 2024)
- 0580** – If the adjustment is motivated by the circumstances provided for in Additional Provision 45.2(a) or Additional Provision 45.3 of the Tax Law, mark an X
- 0581** – Late payment interest corresponding to the above deductions
- 0504** – Increase in the net regional tax liability due to loss of the right to the birth deduction (repayment of the advance payment) regulated in Article 6 ter of Legislative Decree 1/2014, of June 6 (Balearic Islands)
- 0585** – Increased net state tax liability (0570 + 0568 + 0582 + 0572 + 0573 + 0574 + 0576)
- 0586** – Increased net regional tax liability (0571 + 0569 + 0583 + 0577 + 0578 + 0579 + 0581 + 0504)
- 0587** – Total increased net tax liability (0585 + 0586)
- 0588** – Deduction for international double taxation, by reason of income obtained and taxed abroad
- 0414** – Deduction for obtaining employment income
- 0589** – Deduction for international double taxation in cases of application of the international fiscal transparency regime
- 0590** – Deduction for double taxation in cases of application of the income allocation regime derived from the transfer of image rights
- 0591** – Amount of withholdings not effectively made that are nevertheless considered deductible from the tax liability (corresponding to bonified income under Transitional Provision 6 of the Corporate Tax Law)
- 0595** – Resulting tax liability from the self-assessment (0587 – 0588 – 0414 – 0589 – 0590 – 0591)
- 0596** – Withholdings from employment income
- 0597** – Withholdings from investment income
- 0598** – Withholdings from urban property rentals
- 0599** – Withholdings from economic activities income (includes withholdings from urban property rentals when it constitutes an economic activity)
- 0592** – Attribution of withholdings from investment income
- 0593** – Attribution of withholdings from real estate capital income
- 0594** – Attribution of withholdings from economic activities income
- 0600** – Attribution of withholdings from capital gains and losses allocable to 2025
- 0601** – Allocated by economic interest groups and temporary business associations
- 0602** – Payments on account under Article 92.8 of the Tax Law
- 0603** – Withholdings from capital gains, including prizes
- 0604** – Installment payments made (economic activities)

0605 – Non-Resident Income Tax installments (taxpayers who have become such due to change of residence to Spanish territory)

0606 – Withholdings under Article 11 of Council Directive 2003/48/EC accrued before January 1, 2019 (Austria, Luxembourg, Switzerland, Liechtenstein, San Marino, Monaco, and Andorra)

0609 – Total payments on account (sum of boxes 0592 + 0593 + 0594 + 0596 to 0606)

0610 – Net tax liability (0595 – 0609)

0611 – Maternity deduction (checkbox)

0612 – Amount of the maternity deduction

0613 – Amount of the advance payment of the deduction corresponding to 2025

0614 – Tax ID of the descendant (for disability deduction)

0615 – Name of the descendant

0616 – Start date of the disability

0617 – End date of the disability

0618 – Indicate the number of persons entitled to the minimum for descendants

0620 – Tax ID of the transferor (if the right to the deduction has been transferred to you)

0621 – Indicate if the right to the deduction has been transferred to you and, if applicable, the tax ID of the transferor

0622 – Tax ID of the beneficiary

0623 – Deduction for descendants with disabilities (amount)

0624 – Deduction for descendants with disabilities (amount) (second line)

0625 – Tax ID of the ascendant (for disability deduction)

0626 – Name of the ascendant

0627 – Start date of the disability

0628 – End date of the disability

0629 – Indicate the number of persons entitled to the minimum for ascendants

0631 – Tax ID of the transferor (if the right to the deduction has been transferred to you)

0632 – Indicate if the right to the deduction has been transferred to you and, if applicable, the tax ID of the transferor(s)

0633 – Tax ID of the beneficiary

0634 – Deduction for ascendants with disabilities (amount)

0635 – Deduction for ascendants with disabilities (amount) (second line)

0240 – Tax ID of the spouse (for spouse with disability deduction)

0241 – Name of the spouse

0242 – Start date of the spouse's disability

0243 – End date of the spouse's disability

0244 – Mark an X if another taxpayer is entitled to the deduction for a descendant or ascendant with a disability with respect to the spouse with a disability

0245 – If the marriage was in effect throughout the entire year 2025, mark an X

0246 – If the marriage was in effect during 2025: First month the marriage was in effect in 2025

0247 – Last full month of 2025 in which the marriage was in effect

0248 – Deduction for spouse not legally separated with a disability (amount)

0250 – Deduction for spouse not legally separated with a disability (amount) (second line)

0647 – Identification number of the large family certificate

0650 – Start date of the large family certificate

0652 – Indicate the number of descendants that are part of the same large family

0653 – In the case of siblings orphaned of both father and mother, indicate the number of siblings

0654 – Indicate if the right to the deduction has been transferred to you and, if applicable, the tax ID of the transferor(s)

0655 – Tax ID of the beneficiary (first line)

0656 – Tax ID of the beneficiary (second line)

0657 – Deduction for large family (amount) (first line)

0658 – Deduction for large family (amount) (second line)

0660 – Deduction for ascendant, legally separated or without marital bond, with two children not entitled to receive alimony (amount) (first line)

0661 – Deduction for ascendant, legally separated or without marital bond, with two children not entitled to receive alimony (amount) (second line)

0662 – Indicate if the ascendant is gratuitous (first line)

0663 – Indicate if the ascendant is gratuitous (second line)

0664 – Tax ID of the descendant whose deduction is being adjusted (first line)

0665 – Tax ID of the descendant whose deduction is being adjusted (second line)

0666 – Tax ID of the descendant whose deduction is being adjusted (third line)

667 - NIF of ascendant whose deduction is being regularized.

0669 – Discrepancy in administrative criteria (this box will only be completed for those cases of amended self-assessment, due to discrepancy in administrative criteria, that should not be included in other boxes)

0670 – Result of the declaration (0610 – 0611 + 0612 – 0613 – 0623 + 0624 – 0636 + 0637 – 0248 + 0249 – 0660 + 0661 – 0662 + 0663 + 0664 + 0665 + 0669)

N Amount of Personal Income Tax corresponding to the Autonomous Community of residence

0671 – Increased net regional tax liability (amount from box 0586)

0672 – 50% of the amount of deductions for double taxation: 50% of (0588 + 0589 + 0590)

0675 – Amount of Personal Income Tax corresponding to the Autonomous Community of residence of the taxpayer (0671 – 0672). If the result is negative, enter zero

O Adjustment

0676 – Amount to pay as a result of processing previous self-assessments or administrative settlements corresponding to the 2025 tax year

0677 – Refund agreed by the Tax Agency as a result of processing previous self-assessments or administrative settlements corresponding to the 2025 tax year

0685 – Result (0670 – 0676 + 0677)

P Suspension of payment by one spouse

0693 – Amount of the result to pay from your return (box 0670) for which suspension is requested

0694 – Amount of the result to refund from your return (box 0670) for which you renounce effective collection

0695 – Remaining amount of the result of your return: difference (box 0670 – 0693) if positive or zero; or difference (0670 – 0694) if negative or zero

1790 – IBAN code for transfer to a bank account opened in Spain

1791 – IBAN code for transfer to a foreign bank account (EU/SEPA)

1793 – Account number for transfer to a foreign bank account (non-EU)

1795 – Bank name (non-EU)

1797 – Bank address (non-EU)

1798 – City (non-EU)

1799 – Country and country code (non-EU)

Deductions

Deduction for primary residence

0683 – Start date of the works (for disability adaptation works)

0684 – Completion date of the works

0698 – Investment with right to deduction (acquisition and/or construction of primary residence)

0699 – Amount of the deduction (state portion) for acquisition/construction

0702 – Amount of the deduction (state portion) for rehabilitation or extension

0703 – Amount of the deduction (regional portion) for rehabilitation or extension

0704 – Amount of the deduction (state portion) for disability adaptation works

0705 – Amount of the deduction (regional portion) for disability adaptation works

0547 – Total state portion of the deduction for investment in primary residence (0698 + 0702 + 0704)

0548 – Total regional portion of the deduction for investment in primary residence (0699 + 0703 + 0705)

0690 – If the acquisition of the property occurred after 12-31-2012 because it was under construction, indicate the acquisition date (date of the acquisition deed or new construction deed)

0691 – Start date of the works (for rehabilitation or extension)

0692 – Completion date of the works (for rehabilitation or extension)

0709 – Identification number of the mortgage loan

0710 – Percentage of the total mortgage loan amount that was effectively used for the acquisition of the primary residence

Deduction for investment in newly or recently created companies

0711 – Tax ID of the first newly or recently created entity

0712 – Amount of the investment with right to deduction (first entity)

0713 – Tax ID of the second newly or recently created entity

0714 – Amount of the investment with right to deduction (second entity)

0549 – State portion of the deduction for investment in newly or recently created companies

Deduction for rental of the primary residence

0715 – Tax ID of lessor 1 (rental deduction)

0716 – Mark an X if a foreign tax ID has been entered in box 0715

0717 – Tax ID of lessor 2

0718 – Mark an X if a foreign tax ID has been entered in box 0717

0719 – Total amounts paid to lessor 1

0720 – Total amounts paid to lessor 2

0721 – Amounts paid with right to deduction (rental deduction)

0562 – State portion of the rental deduction (50% of 0721)

0563 – Regional portion of the rental deduction (50% of 0721)

Deduction for donations and other contributions

0722 – Contributions to priority patronage activities with a limit of 15% of the taxable base

0723 – Amount of the deduction (patronage activities)

0724 – Amount of the deduction (donations to entities regulated under Law 49/2002)

0725 – Amount of the deduction (donations to foundations and associations of public utility not covered by Law 49/2002)

0726 – Amount of the deduction (membership fees and contributions to political parties, federations, coalitions, or electoral groups)

0552 – State portion of the deduction for donations and other contributions (50% of 0722 + 0723 + 0724 + 0725)

0522 – Autonomous Community portion

Deductions for investments or expenses of cultural interest

726 - Deduction for investments and expenses for protection and dissemination of Historical Heritage.

0550 – State portion of the deduction for investments or expenses of cultural interest

0551 – Regional portion of the deduction for investments or expenses of cultural interest

Deductions for income obtained in Ceuta or Melilla

727 - Total amount of deduction for income obtained in Ceuta or Melilla.

0560 – State portion of the deduction for income obtained in Ceuta or Melilla

0561 – Regional portion of the deduction for income obtained in Ceuta or Melilla

Deduction for the acquisition of electric vehicles and Charging Point Installation

1916 - Vehicle Category

1917 - Vehicle Type

1918 - Seller Tax ID (NIF/NIE)

1919 - Vehicle acquisition value ([1920] + [1921])

1920 - Sales price excluding VAT or IGIC

1921 - Inherent expenses and taxes

1922 - Subsidized amounts or those to be subsidized

1923 - License plate

1924 - Registration date

1925 - Amount paid on account for future acquisition

- 1926** - Date of payment on account
- 1927** - Deduction base (maximum limit: 20,000 euros)
- 0607** - Deduction amount

- 1929** - Location Code
- 1930** - Cadastral reference (property 1)
- 1931** - Tax ID of the person/entity that performed the installation
- 1932** - Installation completion date 1933 - Amounts paid since June 30, 2023
- 1934** - Amounts subsidized through public aid programs
- 1935** - Deduction base
- 0608** - Deduction amount

Deduction for works to improve the energy efficiency of dwellings.

- 1655** – Situation code (property 1 – for reduction of heating and cooling demand)
- 1656** – Cadastral reference (property 1)
- 1657** – Tax ID of the person/entity that carried out the works
- 1659** – Date of the previous energy efficiency certificate
- 1765** – Previous energy demand for heating and cooling
- 1660** – Amounts paid in 2025 for each property (for reduction of heating and cooling demand)
- 1662** – Deduction amount for reduction of heating and cooling demand
- 1663** – Situation code (property 1 – for improvement in non-renewable primary energy consumption)
- 1664** – Cadastral reference (property 1)
- 1665** – Tax ID of the person/entity that carried out the works
- 1667** – Date of the previous energy efficiency certificate
- 1768** – Previous non-renewable primary energy consumption
- 1770** – Previous energy rating letter (energy consumption)
- 1668** – Amounts paid in 2025 for each property (for improvement in non-renewable primary energy consumption)
- 1670** – Deduction amount for improvement in non-renewable primary energy consumption
- 1671** – Taxpayer holder (property 1 – for works in predominantly residential buildings)
- 1672** – Situation code
- 1673** – Cadastral reference
- 1674** – Tax ID of the person/entity that carried out the works
- 1676** – Date of the previous energy efficiency certificate
- 1773** – Previous non-renewable primary energy consumption
- 1775** – Previous energy rating letter (energy consumption)

1677 – Amounts paid in 2025 for each property (for works in predominantly residential buildings)

1679 – Deduction amount for works in predominantly residential buildings

0567 – Total deduction for works to improve the energy efficiency of housing (1662 + 1670 + 1679)

Reserves for investments in the Canary Islands

0733 - Investment Reserve in Canary Islands 2021: Amount of allocations

0734 - Investment Reserve in Canary Islands 2021: Year of allocation

0777 - Investment Reserve in Canary Islands 2021: Investments planned in letters A, B, B.bis and D

0778 - Investment Reserve in Canary Islands 2021: Investments planned in letters C and D.2

0735 - Investment Reserve in Canary Islands 2022: Amount of allocations

0789 - Investment Reserve in Canary Islands 2022: Year of allocation

0736 - Investment Reserve in Canary Islands 2022: Investments planned in letters A, B, B.bis and D

0737 - Investment Reserve in Canary Islands 2022: Investments planned in letters C and D.2

0790 - Investment Reserve in Canary Islands 2022: Pending to materialize

0738 - Investment Reserve in Canary Islands 2023: Amount of allocations

0792 - Investment Reserve in Canary Islands 2023: Year of allocation

0739 - Investment Reserve in Canary Islands 2023: Investments planned in letters A, B, B.bis and D

0740 - Investment Reserve in Canary Islands 2023: Investments planned in letters C and D.2

0741 - Investment Reserve in Canary Islands 2023: Pending to materialize

0742 - Investment Reserve in Canary Islands 2024: Amount of allocations

0794 - Investment Reserve in Canary Islands 2024: Year of allocation

0743 - Investment Reserve in Canary Islands 2024: Investments planned in letters A, B, B.bis and D

0744 - Investment Reserve in Canary Islands 2024: Investments planned in letters C and D.2

0745 - Investment Reserve in Canary Islands 2024: Pending to materialize

0746 - Investment Reserve in Canary Islands 2025: Amount of allocations

0747 - Investment Reserve in Canary Islands 2025: Investments planned in letters A, B, B.bis and D

0748 - Investment Reserve in Canary Islands 2025: Investments planned in letters C and D.2

0749 - Investment Reserve in Canary Islands 2025: Pending to materialize

0750 - Advance investments of future RIC allocations made in 2025: Planned in letters A, B, B.bis and D

0751 - Advance investments of future RIC allocations made in 2025: Planned in letters C and D.2

Reserve for Investments in the Balearic Islands (Additional Provision 70 of Law 31/2022)

1681 - Investment Reserve in Balearic Islands 2023: Amount of allocations

1682 - Investment Reserve in Balearic Islands 2023: Year of allocation

1684 - Investment Reserve in Balearic Islands 2023: Planned investments in letters A and B

1685 - Investment Reserve in Balearic Islands 2023: Planned investments in letter C

1689 - Investment Reserve in Balearic Islands 2023: Pending to materialize

1780 - Investment Reserve in Balearic Islands 2024: Amount of allocations

1781 - Investment Reserve in Balearic Islands 2024: Year of allocation

1782 - Investment Reserve in Balearic Islands 2024: Planned investments in letters A and B

1783 - Investment Reserve in Balearic Islands 2024: Planned investments in letter C

1784 - Investment Reserve in Balearic Islands 2024: Pending to materialize

1937 - Investment Reserve in Balearic Islands 2025: Amount of allocations

1938 - Investment Reserve in Balearic Islands 2025: Year of allocation

1939 - Investment Reserve in Balearic Islands 2025: Planned investments in letters A and B

1940 - Investment Reserve in Balearic Islands 2025: Planned investments in letter C

1941 - Investment Reserve in Balearic Islands 2025: Pending to materialize

1942 - Advance investments for Balearic Islands Reserve made in 2025: Planned in letters A and B

1943 - Advance investments for Balearic Islands Reserve made in 2025: Planned in letter C

Deduction for Family Units Formed by Tax Residents in EU or EEA Member States

0728 – Net state and regional tax liability of all members of the family unit who are IRPF taxpayers

0729 – Non-Resident Income Tax installments corresponding to income obtained in Spain in 2025 by the remaining members of the family unit residing in an EU or EEA member state

0730 – Total net tax liability if all members of the family unit had filed jointly

0731 – Difference (0728 + 0729 – 0730). If negative, the deduction amount is zero

0732 – Deduction corresponding to the taxpayer

0565 - Deduction for family units in EU/EEA: State portion

0566 - Deduction for family units in EU/EEA: Regional portion

Deductions for Incentives and Stimuli for Business

Investment

0752 - General deductions under Corporate Tax Law: Applied in this return

0753 - Special regimes for events of exceptional public interest: Applied in this return

0754 - Research and development (R&D) activities: Deduction 2025

1686 - Technological innovation activities: Deduction 2025

0755 - Spanish film productions and audiovisual series (Producer): Deduction 2025

1722 - Spanish film productions and audiovisual series (Financier): Deduction 2025

1687 - Foreign film productions in Spain: Deduction 2025

1688 - Live performing arts and musical shows (Producer): Deduction 2025

1723 - Live performing arts and musical shows (Financier): Deduction 2025

0756 - Job creation for workers with disabilities: Deduction 2025

0764 - Business contributions to social welfare systems: Deduction 2025

0758 - Investment in profits (Art. 37 TRLIS): Deduction 2025

0759 - Investments in West African territories: Deduction 2025

0843 - Advertising and publicity expenses: Deduction 2025

Special Support Regimes for Events of Exceptional Public Interest

0817 – "Plan de Fomento de la ópera en la Calle del Teatro Real" (Opera Promotion Plan in the Street of the Royal Theater)

0707 – "Bicentenario de la Policía Nacional" (Bicentennial of the National Police)

0783 – "Año de Investigación Santiago Ramón y Cajal 2022" (Santiago Ramón y Cajal Research Year 2022)

0784 – "Año Jubilar Lebaniego 2023-2024" (Lebaniego Jubilee Year 2023-2024)

0787 – "Caravaca de la Cruz 2024. Año Jubilar" (Caravaca de la Cruz 2024. Jubilee Year)

1944 – "Inauguración de la Galería de las Colecciones Reales" (Inauguration of the Royal Collections Gallery)

- 1947** – "60 aniversario del Festival Porta Ferrada" (60th Anniversary of the Porta Ferrada Festival)
- 1948** – "Programa EN PLAN BIEN" (EN PLAN BIEN Program)
- 1950** – "Ryder Cup 2031"
- 1951** – "Open Barcelona-Trofeo Conde de Godó" (Open Barcelona-Conde de Godó Trophy)
- 1952** – "125 aniversario del Real Club de Tenis Barcelona" (125th Anniversary of the Real Club de Tenis Barcelona)
- 1953** – "750 aniversario del Consolat del Mar" (750th Anniversary of the Consolat del Mar)
- 1954** – "Congreso de la Unión Internacional de Arquitectos" (Congress of the International Union of Architects)
- 1955** – "Festival Internacional Sónar de Música, Creativitat i Tecnologia" (Sónar International Festival of Music, Creativity and Technology)
- 1956** – "XXXVII Copa América Barcelona" (37th America's Cup Barcelona)
- 1957** – "Programa deportivo 'RETO DE'" (Sports Program "RETO DE")
- 0706** – "Barcelona Music Lab. El Futuro de la Música" (Barcelona Music Lab. The Future of Music)
- 0757** – "Primavera Sound, created in Barcelona"
- 0760** – "Año Tàpies. Cien años del nacimiento del artista Antoni Tàpies (1923–2012)" (Tàpies Year. One Hundred Years Since the Birth of the Artist Antoni Tàpies)
- 0761** – "Eduardo Chillida 100 años" (Eduardo Chillida 100 Years)
- 0762** – "VIII Centenario de la Catedral gótica de Toledo, primada de España" (VIII Centenary of the Gothic Cathedral of Toledo, Primate of Spain)
- 0765** – "Año Santo Jacobeo 2027" (Jacobean Holy Year 2027)
- 0766** – "Centenario de la Generación del 27" (Centenary of the Generation of '27)
- 0767** – "Música clásica para todos" (Classical Music for Everyone)
- 0768** – "150.º aniversario del nacimiento de Pau Casals" (150th Anniversary of the Birth of Pau Casals)
- 0769** – "Petit Liceu" (Petit Liceu)
- 0779** – "Fundación Joan Miró 50.º aniversario" (Joan Miró Foundation 50th Anniversary)
- 0780** – "Centenario Gaudí 2026" (Gaudí Centenary 2026)
- 0781** – "Quincuagésimo aniversario del Teatre Lliure" (Fiftieth Anniversary of Teatre Lliure)
- 0785** – "Vigésimo aniversario del Festival Bilbao BBK Live" (Twentieth Anniversary of the Bilbao BBK Live Festival)
- 0786** – "75.ª edición del Festival Música y Danza de Granada" (75th Edition of the Granada Music and Dance Festival)
- 0788** – "150.º aniversario del nacimiento de Manuel de Falla" (150th Anniversary of the Birth of Manuel de Falla)
- 0791** – "Dansaneu, Festival de Cultures del Pirineu" (Dansaneu, Pyrenees Cultures Festival)

0793 – "San Diego Comic-Con Málaga"

0795 – "Programa de preparación de los deportistas españoles de los Juegos de Los Ángeles 2028" (Preparation Program for Spanish Athletes for the Los Angeles 2028 Games)

0796 – "Universo Mujer IV" (Women's Universe IV)

0797 – "Gran Premio de España de Motociclismo" (Spanish Motorcycle Grand Prix)

0798 – "Deporte Inclusivo III" (Inclusive Sport III)

1623 – "Plan 2030 de Apoyo al Deporte Base II" (2030 Plan to Support Grassroots Sport II)

1627 – "Ironman Calella-Barcelona"

1629 – "Barcelona Mobile World Capital"

2060 – "Barcelona 2026 Capital Mundial de la Arquitectura" (Barcelona 2026 World Capital of Architecture)

2061 – "Rally Islas Canarias" (Rally Canary Islands)

Additional Information for Spanish Cinematographic Productions and Live Shows (Article 39.7 of the Corporate Tax Law)

1724 – Tax ID of producer 1

1725 – Tax ID of producer 2

1726 – Tax ID of producer 3

Deduction for Investment in New Tangible Fixed Assets or Real Estate Investments Used in Business Activities

0830 – Amount of net income from economic activities obtained in 2024 that is invested in new assets used in the activity

0831 – Amount of acquisition rights

0832 – Amount of the deduction

0833 – Amount of net income from economic activities obtained in 2025 that is invested in new assets used in the activity

0834 – Amount of acquisition rights

0835 – 5 or 2.5 percent

0836 – Deduction for investment in new tangible fixed assets or real estate investments used in business activities

Deductions for investments in the Canary Islands

Deductions from previous years (balances pending application):

0837 - Investments in the acquisition of fixed assets: Applied in this return

0838 - Remaining modalities: Applied in this return

Fiscal Year 2025. Modalities of the Corporate Tax Law (LIS):

0839 - Research and development (R&D) activities (art. 35.1 LIS): Applied in this return

1727 - Technological innovation activities (art. 35.2 LIS): Applied in this return

0840 - Spanish film productions and audiovisual series (art. 36.1 LIS). Deduction for the producer: Applied in this return

1730 - Spanish film productions and audiovisual series (art. 36.1 LIS). Deduction for the financier: Applied in this return

1728 - Foreign film productions in Spain (art. 36.2 LIS): Applied in this return

1729 - Live performing arts and musical shows (art. 36.3 LIS). Deduction for the producer: Applied in this return

1731 - Live performing arts and musical shows (art. 36.3 LIS). Deduction for the financier: Applied in this return

0841 - Job creation for workers with disabilities (art. 38 LIS): Applied in this return

0842 - Business contributions to social welfare systems (D.A. 3rd RD-Law 13/2022): Applied in this return

Fiscal Year 2025. Investments in the acquisition of fixed assets:

0844 - Investments in the acquisition of fixed assets: Applied in this return

Additional information on Spanish film productions and live shows (art. 39.7 LIS):

1732 - Tax ID (NIF) of Producer 1

1733 - Tax ID (NIF) of Producer 2

1734 - Tax ID (NIF) of Producer 3

Deductions for incentives and stimuli for business investment: total amount applied in this return

0845 - Total amount of deductions for business investment incentives

0554 - State portion: 50 percent of [0845]

0555 - Regional portion: 50 percent of [0845]

Deduction for habitual and effective residence on the island of La Palma

1847 - Total amount of the deduction for habitual and effective residence on the island of La Palma

0544 - State portion: 50 percent of [1847]

0584 - Regional portion: 50 percent of [1847]

Regional Deductions

Autonomous Community of Andalusia (Andalucía)

- **0850** - For birth, adoption of children, or foster care of minors
- **0852** - For investment in habitual residence considered protected and for young people
- **0853** - For amounts invested in the rental of habitual residence
- **0854** - For investment in the acquisition of shares or social participations due to company constitution or capital increase
- **0855** - For adoption of children in the international scope
- **0856** - For taxpayers with disabilities
- **0857** - For father or mother of a single-parent family and, where applicable, with ascendants over 75 years old
- **0858** - For assistance to persons with disabilities (General deduction)
- **0860** - For assistance to persons with disabilities (If they require help from third parties)
- **0862** - For domestic help
- **0863** - For legal defense expenses of the labor relationship
- **0864** - For taxpayers with spouses or domestic partners with disabilities
- **0816** - For large families
- **0849** - For educational expenses
- **0851** - For donations with ecological purposes
- **0921** - To promote physical exercise and sports practice
- **0995** - For veterinary expenses derived from companion animals or assistance dogs
- **1476** - For families with a diagnosed celiac disease
- **0865** - Other deductions
- **0564** - Total regional deductions (Andalusia)

Autonomous Community of Aragon (Aragón)

- **0866** - For birth or adoption of the third or subsequent child
- **0867** - For birth or adoption of a child in consideration of the degree of disability
- **0868** - For international adoption of children
- **0869** - For care of dependent persons
- **0870** - For donations with ecological purposes and for scientific and technical research and development
- **0871** - For acquisition of habitual residence by victims of terrorism

- **0872** - For investment in shares of entities listed on the Alternative Stock Market expansion segment
- **0873** - For investment in acquisition of shares/participations of new or recently created entities
- **0874** - For acquisition or rehabilitation of habitual residence in rural or analogous nuclei
- **0875** - For purchase of textbooks and school supplies
- **0876** - For rental of habitual residence linked to certain debt payment (dación en pago) operations
- **0877** - For rental of social housing (deduction for the landlord)
- **0878** - For people over 70 years old
- **0879** - For investment in entities of the social economy
- **0880** - For birth or adoption of the first and/or second child in towns with fewer than 10,000 inhabitants
- **0881** - For nursery expenses for children under 3 years old
- **1850** - For residence in determined municipalities
- **0885** - For expenses in support or reinforcement classes
- **0888** - For expenses in training for autonomy and independent living of minors with disabilities
- **0882** - Other deductions
- **0564** - Total regional deductions (Aragon)

Autonomous Community of the Principality of Asturias (Asturias)

- **0883** - For unpaid foster care of people over 65 years old
- **0884** - For acquisition or adequacy of habitual residence for taxpayers with disabilities
- **1556** - For acquisition or rehabilitation of habitual residence for specific groups
- **0887** - For rental of habitual residence
- **0889** - For international adoption of minors
- **0890** - For multiple births or two or more adoptions constituted on the same date
- **0891** - For large families
- **0892** - For single-parent families
- **0893** - For foster care of minors
- **0894** - For certification of sustainable forest management
- **0895** - For expenses of descendants in centers for ages 0 to 3
- **0896** - For purchase of textbooks and school supplies
- **0803** - For birth or adoption of second and subsequent children in councils at risk of depopulation

- **0812** - For taxpayers established as self-employed in councils at risk of depopulation
- **1557** - For training expenses incurred by taxpayers performing highly qualified jobs related to R&D
- **0689** - For taxpayers who move their fiscal residence to Asturias for work reasons
- **0813** - For public transport expenses for residents in councils at risk of depopulation
- **0811** - For the acquisition of electric vehicles (Box **0810** for license plate)
- **1848** - For the care of descendants or adoptees up to 25 years of age
- **1849** - For the emancipation of young people up to 35 years of age
- **0819** - For obtaining aid or subsidies granted by Asturias to Amyotrophic Lateral Sclerosis (ALS) patients
- **1628** - For expenses derived from the rental of housing
- **1630** - For vital expenses incurred by taxpayers up to 35 years of age
- **1643** - For descendants in case of death of a parent due to work accidents
- **1683** - For investment in the acquisition of shares/participations in new or recently created entities
- **0886** - For investment in habitual residence considered protected (includes boxes **0814**, **1610**, **0815**, **0808** for different years)
- **2242** - For expenses derived from diagnosed celiac disease
- **0897** - Other deductions
- **0564** - Total regional deductions (Asturias)
- **0800 / 1611 / 0809** - Amounts generated in 2023/2024/2025 pending application for protected housing

Autonomous Community of the Balearic Islands (Illes Balears)

- **1718** - For birth (Box **1719** for advance payment of the deduction)
- **1721** - For adoption
- **0898** - For certain investments to improve the sustainability of the habitual residence
- **0899** - For expenses for the purchase of textbooks
- **0900** - For expenses for extracurricular foreign language learning
- **0901** - For donations to certain entities for research, scientific/technological development, or innovation
- **0902** - For donations, temporary use of assets, or collaboration agreements for cultural/scientific patronage
- **0903** - For investment in the acquisition of shares/participations in new or recently created entities
- **0904** - For donations or collaboration agreements regarding sports patronage

- **0905** - For donations to certain entities for the promotion of the Catalan language
- **0906** - For taxpayers with physical, mental, or sensory disabilities or descendants with this condition
- **0907** - For rental of habitual residence
- **0908** - To pursue higher education studies outside the island of habitual residence
- **0909** - For the landlord of properties intended for permanent housing: Insurance premiums
- **1720** - For the landlord of properties intended for permanent housing: Other expenses
- **0910** - For rental of housing in the Balearic Islands derived from temporary residence for work reasons
- **0913** - For donations to third-sector entities
- **0914** - For expenses related to descendants or adoptees under six years old for reconciliation reasons
- **0915** - For certain subsidies and aid granted due to a declared emergency zone (civil protection)
- **1698** - For expenses related to people over 65 years old or people with disabilities
- **0770** - For expenses derived from Amyotrophic Lateral Sclerosis (ALS)
- **1716** - For the promotion of self-employment
- **1763** - For occupation of job positions declared as difficult to fill
- **2237** - To compensate for expenses derived from a house occupied illegally or due to suspension of eviction
- **0771** - Other deductions
- **0564** - Total regional deductions (Balearic Islands)

Autonomous Community of the Canary Islands (Canarias)

- **0916** - For donations with ecological purposes
- **0917** - For donations for the rehabilitation or conservation of Canary Islands historical heritage
- **0918** - For amounts intended for the restoration, rehabilitation, or repair of assets declared of Cultural Interest
- **0919** - For higher education study expenses
- **0920** - For moving habitual residence to another island of the Archipelago for work-related activities
- **0922** - For birth or adoption of children
- **0923** - For taxpayers with disabilities and those over 65 years old
- **0924** - For daycare custody expenses (Boxes **2040/2042** for Daycare Tax ID; **2041/2043** for amount paid)
- **0925** - For large families

- **0926** - For investment in habitual residence
- **0927** - For works to adapt the habitual residence due to disability
- **0928** - For rental of habitual residence (Boxes **0929/0931** for Cadastral Reference)
- **0933** - For unemployed taxpayers
- **0934** - For donations and contributions for cultural, sports, research, or teaching purposes
- **0935** - For donations to non-profit entities
- **0936** - For non-higher education study expenses
- **0937** - For foster care of minors
- **0938** - For single-parent families
- **0939** - For energy rehabilitation works of the habitual residence
- **0940** - For illness expenses
- **0941** - For dependent relatives with disabilities
- **2044-2047** - Tax ID (NIF/NIE) of the worker(s) included in the Special System for Household Employees
- **0942** - For rental of habitual residence linked to debt payment (dación en pago) operations
- **0944** - For credit insurance premiums to cover non-payment of rent (landlord deduction)
- **2049** - For expenses derived from the adaptation of a property intended for rental as habitual residence
- **2050** - For placing housing on the habitual residence rental market
- **2051** - For Social Security contributions paid for the hiring of household employees
- **2052-2055** - Tax ID (NIF/NIE) of the worker(s) (re-entry/continuation for household employees)
- **2246** - For investment in the acquisition of shares/participations in new or recently created entities
- **0945** - Other deductions
- **0564** - Total regional deductions (Canary Islands)

Autonomous Community of Cantabria

- **0773** - To compensate for travel and stay expenses of new residents in Cantabria (Box **0776** for amount generated in 2025)
- **0946** - For rental of habitual residence by young people, seniors, and people with disabilities
- **0947** - For care of family members
- **0948** - For home improvement works (Boxes **0997/0998** for pending applications from 2023/2024; **0950** for 2025)
- **0951** - For donations to foundations, Cantabria Coopera Fund, or associations for people with disabilities

- **0952** - For foster care of minors
- **0953** - For investment in the acquisition of shares/participations in new or recently created entities
- **0954** - For illness expenses
- **0772** - For daycare expenses
- **0774** - For birth or adoption of children
- **0775** - For single-parent families
- **0818** - For rental of housing in municipalities at risk of depopulation (landlord deduction)
- **0820** - For daycare expenses for taxpayers with residence in municipalities at risk of depopulation
- **0821** - For expenses caused by moving habitual residence to a municipality at risk of depopulation for work
- **0823** - For investments or donations to Social Economy entities established in Cantabria
- **1707** - For travel expenses for study reasons in municipalities at risk of depopulation
- **1710** - For education expenses
- **1711** - For domestic help (Box **1712** for contribution account code)
- **1701** - For habitual residence in a municipality affected by risk of depopulation
- **1706** - For rental of vacant housing
- **1708** - For investments from new taxpayers coming from abroad (Box **1714** for amount generated in 2025)
- **0955** — Other deductions
- **0564** — Total regional deductions (Cantabria)
- **1715** — Amount generated in 2025 pending application (Travel/stay expenses for new residents)
- **1713 / 0956** — Amount generated in 2024/2025 pending application (Home improvement works)
- **1717** — Amount generated in 2025 pending application (Investments by new taxpayers from abroad)

Autonomous Community of Castilla-La Mancha

- **0957** — For birth or adoption of children
- **0958** — For disability of the taxpayer
- **0959** — For disability of ascendants or descendants
- **0960** — For taxpayers over 75 years of age
- **0961** — For care of ascendants over 75 years of age
- **0962** — For donations to International Development Cooperation and poverty relief/disability aid entities
- **0963** — For large families

- **0964** — For donations for research, development, and business innovation
- **0965** — For purchase of textbooks, language teaching, and other education-related expenses
- **0966** — For non-remunerated foster care of minors
- **0967** — For non-remunerated foster care of people over 65 and/or with disabilities
- **0968** — For rental of habitual residence for taxpayers under 36 years of age
- **0763** — For donations of cultural assets and contributions to the cultural heritage of Castilla-La Mancha
- **0201** — For habitual residence in rural areas (Box **1907** for municipality code)
- **0204** — For acquisition or rehabilitation of habitual residence in rural areas (Box **1946** for municipality code)
- **0207** — For moving habitual residence
- **0209** — For single-parent families
- **0211** — For daycare expenses (Box **0210** for daycare/center NIF)
- **0212** — For rental of habitual residence linked to debt payment (dación en pago) operations
- **0213** — For rental of habitual residence for large families
- **0228** — For rental of habitual residence for single-parent families
- **0229** — For rental of habitual residence for people with disabilities
- **1906** — For interest expenses for external financing of the acquisition of a first habitual residence by those under 40
- **1908** — For investment in shares/participations in new or recently created entities
- **1909** — For investment in social economy entities
- **0969** — Other deductions
- **0564** — Total regional deductions (Castilla-La Mancha)

Community of Castilla y León

- **0970** — For taxpayers with disabilities
- **0971** — For acquisition or rehabilitation of habitual residence by young people in rural areas
- **0972** — For donations to foundations of Castilla y León for the recovery of cultural/natural heritage
- **0973** — For donations for the promotion of research, development, and innovation
- **0974** — For amounts invested in the recovery of cultural and natural heritage
- **0799** — For the promotion of mobility (Box **0943** for vehicle license plate)
- **0975** — For rental of habitual residence by young people

- **0976** — For subsidized rehabilitation works for energy efficiency, sustainability, and accessibility
- **0978** — For acquisition of newly built housing for habitual residence (Box **0977** for execution project visa date)
- **0979** — For the promotion of entrepreneurship
- **0980** — For rehabilitation of housing in rural areas intended for rental
- **0985** — For large families
- **0986** — For birth or adoption of children
- **0987** – For multiple births or simultaneous adoptions
- **0988** – For multiple births/adoptions produced in 2023 and/or 2024
- **0989** – NIF of person employed for childcare / school / daycare
- **0990** – Deduction amount for childcare
- **0992** – For adoption expenses
- **0993** – NIF of household employee
- **0994** – Deduction amount for household employee Social Security contributions
- **0996** – Other deductions
- **0564** – Total regional deductions (Castilla y León)

Autonomous Community of Catalonia (Cataluña)

- **1000** – For birth or adoption of a child or foster care
- **1001** – For donations to entities that promote the Catalan or Occitan language
- **1002** – For donations to entities that promote scientific research and technological innovation
- **1003** – For rental of habitual residence
- **1004** – For payment of interest on loans for master's and doctoral studies
- **1005** – For taxpayers widowed in 2023, 2024, and 2025 (Box **1936** for year of widowhood)
- **1006** – For rehabilitation of habitual residence
- **1007** – For donations to environmental, conservation, or territorial custody entities
- **1008** – For investment by an "angel investor" in new or recently created entities
- **0824** – For the obligation to file IRPF due to having more than one payer
- **2002** – For rental of habitual residence for victims of gender-based violence
- **2003** – For investment in agricultural and housing cooperatives
- **1009** – Other deductions
- **0564** – Total regional deductions (Catalonia)

Autonomous Community of Extremadura

- **1010** – For acquisition/rehabilitation of habitual residence for young people and victims of terrorism
- **1091** — For acquisition/rehabilitation of habitual residence in rural areas
- **1011** – For dependent work (employment income)
- **1012** – For care of relatives with disabilities
- **1013** – For foster care of minors
- **1014** – For multiple births
- **1015** – For purchase of school supplies
- **1016** – For investment in shares/participations due to company constitution or capital increase
- **1017** – For care of children under 14 years old
- **1018** – For widowed taxpayers
- **1019** – For rental of habitual residence
- **1105** – For residing habitually in municipalities/entities with fewer than 3,000 inhabitants
- **1910** – For interest on external financing for the acquisition of habitual residence for young people
- **2006** – For landlords of vacant housing
- **2007** – For investments in rehabilitation of housing in rural areas for rental purposes
- **2008** – For cash donations to cultural or artistic entities and sports patronage
- **2009** – For taxpayers moving their habitual residence to Extremadura
- **2010** – For aid/subsidies granted by Extremadura to ALS patients
- **2011** – Portions intended for ALS patients and their relatives
- **1020** – Other deductions
- **0564** – Total regional deductions (Extremadura)

Autonomous Community of Galicia

- **1021** – For birth or adoption of children
- **0822** – For families with 2 children
- **1022** – For large families
- **1023** – For care of minor children
- **1024** – For taxpayers with disabilities or aged 65+ requiring third-party help
- **1025** – For expenses directed at new technologies in Galician households
- **1026** – For rental of habitual residence (Taxpayers aged 35 or under)
- **1027** – For foster care of minors
- **1028** – For investment in acquisition of shares/participations in new entities

- **1031** – For donations for research, development, and technological innovation
- **1032** – For installation of climate control/hot water systems using renewables
- **1034** – For rehabilitation of properties in historic centers
- **0825** – For energy efficiency improvement works in buildings or single-family homes
- **2239** – For aid/subsidies received by persons diagnosed with ALS
- **2240** – For acquisition of textbooks and school supplies
- **0564** – Total regional deductions (Galicia)

Autonomous Community of Madrid

- **1039** – For birth or adoption of children
- **1040** – For international adoption of children
- **1041** – For foster care of minors
- **1042** – For non-remunerated foster care of people over 65 and/or with disabilities
- **1043** – For rental of habitual residence
- **1044** – For educational expenses
- **1045** – For families with two or more descendants and low income
- **1046** – For investment in acquisition of shares/participations in new entities
- **1047** – For promotion of self-employment for young people under 35
- **1048** – For investments in entities listed on the Alternative Stock Market
- **1049** – For donations to foundations and sports clubs
- **1050** – For care of children under 3, dependent elders, and persons with disabilities
- **1115** – For care of ascendants
- **1116** – For rental management expenses (Landlords)
- **1117** – For mortgage interest payments for young people under 30
- **1118** – For interest on loans for Master's and Doctoral studies
- **1119** – For acquisition of habitual residence due to birth or adoption of children
- **1120** – For obtaining the condition of large family (Box **2019** for validity date)
- **2020** – For the increase in the costs of external financing for the acquisition of habitual residence due to rising interest rates
- **2021** – For the rental of vacant housing
- **2026** – For change of residence to a municipality at risk of depopulation
- **2027** – For acquisition of habitual residence in municipalities at risk of depopulation (Boxes **2028** for price; **2029** for year)
- **2030** – For investments by new taxpayers arriving from abroad

- **2022 / 2031** – Amount generated in 2024 / 2025 pending application
- **1051** – Other deductions
- **0564** – Total regional deductions (Madrid)

Autonomous Community of the Region of Murcia

- **1052** – For investment in habitual residence by young people (aged 40 or under)
- **1053** – For donations for the protection of cultural heritage or promotion of cultural/artistic/sports/environmental activities
- **1054** – For daycare expenses
- **1056** – For investments in domestic water-saving devices
- **1057** – For investment in acquisition of shares/participations in new or recently created entities
- **1058** – For investments in entities listed on the Alternative Stock Market
- **1059** – For purchase of textbooks and school supplies
- **1060** – For donations for biosanitary research
- **1073** – For adoption or birth
- **1157** – For taxpayers with disabilities
- **1158** – For reconciliation: Minor descendants (Box **1160** for contribution account code)
- **2033** – For reconciliation: Ascendants over 65 years old (Box **2034** for contribution account code)
- **1161** – For non-remunerated foster care of people over 65 and/or with disabilities
- **0991** – For rental of habitual residence
- **1171** – For working women
- **0846** – For donations of assets listed in the Cultural Heritage Inventory of the Region of Murcia
- **0847** – For acquisition of new habitual residence or expansion of the current one for large families
- **2035** – For single-parent families
- **2036** – For language teaching expenses
- **2037** – For Internet access costs
- **2149** – For prescription glasses, contact lenses, and cleaning solutions
- **2150** – For expenses associated with the practice of sports and healthy activities
- **2151** – For expenses associated with Rare Diseases
- **2152** – For investment in social economy entities
- **2153** – For veterinary expenses
- **2155** – For expenses in the acquisition of electric vehicles (Box **2154** for license plate; **2156** for pending 2025 amount)

- **2157** – For expenses in the installation of electric vehicle charging points (Box **2158** for Cadastral Ref; **2162** for pending 2025 amount)
- **1055** – For investment in renewable energy installations (Boxes **2163 / 2038** for pending 2024 / 2025 amounts)
- **1074** – Other deductions
- **0564** – Total regional deductions (Murcia)

- **2164** — Amount generated in 2025 pending application (Electric vehicle acquisition)
- **2165** — Amount generated in 2025 pending application (Charging point installation)
- **2166 / 2039** — Amount generated in 2024 / 2025 pending application (Renewable energy installations)

Autonomous Community of La Rioja

- **1061** — For birth and adoption of children
- **1062** — For amounts invested in rehabilitation of habitual residence
- **1063** — For amounts invested in the acquisition or construction of habitual residence for young people
- **1065** — For acquisition or rehabilitation of a second residence in the rural environment (Box **1064** for municipality code)
- **1066** — For amounts invested in works to adapt the habitual residence for persons with disabilities
- **1068** — For acquisition, construction, or rehabilitation of habitual residence carried out in small municipalities (Box **1067** for municipality code)
- **1069** — For expenses in schools, daycare centers, or personnel hired for the care of children (0-3 years) for residents in small municipalities (Box **1070** for NIF; **1071** for municipality code)
- **1072** — For each minor in foster care (emergency, temporary, or permanent)
- **1163** — For each child (0-3 years) for taxpayers residing in or moving to small municipalities (Box **1162** for municipality code)
- **1075** — For each child (0-3 years) in schools or daycare centers in any municipality of La Rioja (Box **1076** for NIF of center)
- **0255** — For acquisition of new electric vehicles
- **1079** — For internet access for emancipated young people (Box **1204** for small municipality code)
- **1080** — For electricity and gas supply for emancipated young people (Box **1205** for small municipality code)
- **1081** — For investment in habitual residence of young people under 36 years old

- **1165** — For rental of habitual residence for taxpayers under 36 years old (Box **1164** for municipality code)
- **1166** — For acquisition of non-assisted pedal bicycles
- **0250** — For donations for the promotion and stimulus of patronage activities
- **0251** — For donations for research, conservation, and restoration of La Rioja historical heritage
- **0252** — For donations to cultural companies
- **0253** — For donation of cultural assets by authors or creators
- **0254** — For amounts destined for research and restoration of assets forming part of La Rioja historical heritage
- **1168** — To promote physical exercise and sports practice
- **1167** — To mitigate the rise in interest rates of mortgage loans for habitual residence
- **1785** — Destined for ALS (Amyotrophic Lateral Sclerosis) patients
- **2056** — For fees paid to professional agricultural organizations
- **2248** — For diagnosed celiac disease (Box **2247** for Medical Professional NIF/Code)
- **2057** — To promote the fixing of population in the rural environment (Box **2058** for 2025 pending amount)
- **1082** — Other deductions
- **0564** — Total regional deductions (La Rioja)
- **2059** — Amount generated in 2025 pending application (Rural population fixing)

Autonomous Community of Valencia (Comunitat Valenciana)

- **1083**: For birth, adoption, or foster care of a child.
- **1084**: For multiple births or adoptions.
- **1085**: For birth, adoption, or foster care of a child with a disability.
- **1086**: For single-parent families.
- **1087**: For childcare expenses for children under 3 years old (includes birth, adoption, and foster care).
- **1088**: For reconciliation of work and family life.
- **1089**: For taxpayers with a degree of disability equal to or greater than 33%, aged 65 or older.
- **1090**: For ascendants over 75 years old, or over 65 with a disability.
- **0801**: For hiring household help for the care of individuals (Box **0804** for the employee's NIF).
- **1092**: For the first acquisition of a habitual residence by taxpayers aged 35 or under.

- **1093:** For the acquisition of a habitual residence by persons with disabilities.
- **1094:** For the acquisition or rehabilitation of a habitual residence using public aid.
- **1095:** For the rental of a habitual residence.
- **1097:** For the rental of a residence for activities in a different municipality (Box **1096** for Landlord NIF; **1098** if foreign NIF).
- **1111:** For obtaining rental income where the price does not exceed the reference price for private rentals.
- **1099:** For donations with ecological purposes.
- **1100:** For donations of assets within the Valencian Cultural Heritage.
- **1101:** For amounts donated for the conservation, repair, and restoration of Valencian Cultural Heritage.
- **1102:** For amounts destined by owners for the conservation and restoration of Valencian Cultural Heritage.
- **1103:** For donations destined for the promotion of the Valencian language.
- **1104:** For taxpayers with two or more descendants.
- **1106:** For the acquisition of school supplies.
- **1108:** For conservation or improvement works in the habitual residence (performed between Jan 1, 2014 and Dec 31, 2015; Box **1107** for NIF of worker/entity).
- **1110:** For conservation or improvement works in the habitual residence performed during the current period (Box **1109** for NIF of worker/entity).
- **1112:** For donations or temporary use of assets for cultural, scientific, or non-professional sports purposes.
- **1113:** For amounts destined for cultural passes (abonos culturales).
- **1114:** For amounts invested (up to 2022) in self-consumption renewable energy or thermal energy systems.
- **1169:** For public aid received by workers affected by an ERTE or those who reduced work hours for family reconciliation due to Covid-19.
- **1172:** For monetary donations to research and innovation programs for Covid-19 infections.
- **1173:** For donations to mitigate expenses caused by the Covid-19 health crisis.
- **1180:** For the acquisition of new sustainable vehicles.
- **1181:** For residing habitually in a municipality at risk of depopulation.
- **0805:** For the increase in interest costs of external financing for the acquisition of a habitual residence.
- **0806:** For amounts paid for fertility treatments in authorized clinics.
- **1959:** For amounts paid for determined health expenses.
- **1960:** For amounts paid for expenses associated with sports and healthy activities.

- **1183:** For investment in shares or social participations in new or recently created entities.
- **1962:** For investments (from 2023) in self-consumption renewable energy or thermal energy systems (includes boxes **1958**, **1186**, and **1963** for pending amounts).
- **1702:** For amounts destined to mitigate material damages to the habitual residence derived from storms (includes boxes **1185** and **1703** for pending amounts).
- **1704:** For contributions to the capital of entities developing economic activities (includes boxes **2012** and **1705** for pending amounts).
- **1121:** Other deductions.
- **0564: Total regional deductions** (Sum of all applicable boxes listed above).

Investment in New Entities (Shares/Participations):

- **1210 / 1184 / 1964:** Amounts pending from 2022, 2023, and 2024 respectively.

Renewable Energy Installations (from 2023):

- **2013 / 1965 / 0848:** Amounts pending from 2023, 2024, and 2025.

Mitigation of Storm Damage to Habitual Residence:

- **2014 / 1690:** Amounts generated in 2024 and 2025 pending application.

Contributions to Capital of Economic Entities:

- **2015 / 1691:** Amounts generated in 2024 and 2025 pending application.

Additional Information for Deductions

This annex is used to provide the mandatory identification data (such as Landlord NIFs or Company NIFs) required to validate the deductions claimed in previous sections.

- **Rentals:** Identification of up to two landlords (Boxes **1122** and **1125**) and the amounts paid (Boxes **1124** and **1127**).
- **New Entities:** NIFs of new or recently created companies where the taxpayer has invested capital (Boxes **1131** and **1133**).
- **Alternative Stock Market (MAB):** NIFs for investments in entities listed on the MAB for residents of Aragón, Galicia, Madrid, or Murcia.

Additional Information for the Regional Deduction for the Rental of Primary Residence Linked to Certain Debt Settlement Transactions (Aragon, Canary Islands, and Castilla-La Mancha)

1155 – Tax ID of the lessor

1156 – Mark an X if a foreign tax ID has been entered in box 1155

1159 – Amounts paid

1170 – Amount of the regional deduction for the rental of primary residence linked to certain debt settlement transactions

Additional Information for the Regional Deduction for Expenses in Credit Insurance Premiums to Cover Non-Payment of Rental Income (Lessor's Deduction) – Canary Islands

1187 – Tax ID of lessee 1

1188 – Mark an X if a foreign tax ID has been entered in box 1187

1189 – Cadastral reference 1

1190 – If no cadastral reference, mark an X in this box

1191 – Premiums paid

1192 – Tax ID of lessee 2

1193 – Mark an X if a foreign tax ID has been entered in box 1192

1194 – Cadastral reference 2

1195 – If no cadastral reference, mark an X in this box

1196 – Premiums paid

1197 – Tax ID of lessee 3

1198 – Mark an X if a foreign tax ID has been entered in box 1197

1199 – Cadastral reference 3

1200 – If no cadastral reference, mark an X in this box

1201 – Premiums paid

1202 – Total amount of insurance premiums paid with right to deduction

1203 – Amount of the regional deduction for expenses in credit insurance premiums to cover non-payment of rental income (lessor's deduction)

Additional Information for the Regional Deduction for Rental Contracts for Properties Located in Areas of Cantabria with Demographic Challenges

0638 – Tax ID of lessor 1

0639 – Mark an X if a foreign tax ID has been entered in box 0638

0640 – Amounts paid (lessor 1)

0641 – Tax ID of lessor 2

0642 – Mark an X if a foreign tax ID has been entered in box 0641

0643 – Amounts paid (lessor 2)

0644 – Total amount paid

0645 – Amounts paid with right to deduction

0646 – Amount of the regional deduction for rental

Additional Information for the Valencian Community Regional Deduction for Amounts Invested up to 2022 in Self-Consumption or Electricity/Thermal Energy Generation Installations Using Renewable Sources

- 1392** – Amount paid in 2021 and/or 2022 pending application
- 1635** – Amount paid in 2021 and/or 2022 applied in this tax year
- 1709** – Amount paid in 2022 pending application in future tax years
- 1114** – Total amount of the deduction

Additional Information for Regional Deductions Related to Energy Efficiency and Sustainability Improvements

- 1207** – Cadastral reference 1
- 1208** – Cadastral reference 2
- 1996** – If no cadastral reference, mark an X in this box (property 1)
- 1998** – If no cadastral reference, mark an X in this box (property 2)
- 1997** – Amount of the investment with right to deduction (property 1)
- 1999** – Amount of the investment with right to deduction (property 2)
- 2000** – Total amount of investments made with right to deduction
- 2001** – Total amount of the deduction

Additional Information for the Balearic Islands Regional Deductions for Birth and Adoption

- 1990** – Amount of the deduction (birth)
- 1991** – Amount of the advance payment (birth)
- 1992** – Amount pending to be requested by the taxpayer (birth)
- 1993** – Amount of the advance payment received to be adjusted (box 0504)
- 1994** – Amount of the deduction (adoption)
- 1995** – Amount pending to be requested by the taxpayer (adoption)

Additional Information for the Canary Islands Regional Deduction for Higher Education Expenses

- 2062** – Tax ID of lessor 1
- 2063** – Mark an X if a foreign tax ID has been entered in box 2062
- 2064** – Cadastral reference 1
- 2065** – If no cadastral reference, mark an X in this box
- 2066** – Tax ID of the university residence/hall of residence 1
- 2067** – Tax ID of lessor 2
- 2068** – Mark an X if a foreign tax ID has been entered in box 2067

- 2069** – Cadastral reference 2
2070 – If no cadastral reference, mark an X in this box
2071 – Tax ID of the university residence/hall of residence 2

Additional Information for Regional Deductions Related to Rental of Vacant or Habitual Residences

Applicable to:

- Canary Islands – Placing properties on the habitual residence rental market
- Cantabria – Rental of vacant properties
- Extremadura – Lessors of vacant properties
- Galicia – Rental of vacant properties
- Madrid – Rental of vacant properties

- 2072** – Cadastral reference 1
2073 – If no cadastral reference, mark an X in this box
2074 – Cadastral reference 2
2075 – If no cadastral reference, mark an X in this box
2076 – Cadastral reference 3
2077 – If no cadastral reference, mark an X in this box

Additional Information for the Galicia Regional Deduction for Investment in the Acquisition of Shares or Holdings in Entities Carrying Out Projects Declared of Special Public, Social, or Economic Interest

- 2078** – Tax ID of entity 1
2079 – Amount of the investment with right to deduction (entity 1)
2080 – Tax ID of entity 2
2081 – Amount of the investment with right to deduction (entity 2)
2082 – Total amount of investments made with right to deduction
2083 – Total amount of the deduction

Additional Information for the Canary Islands Regional Deduction for Illness Expenses

- 2084** – Taxpayer with right to deduction

Expenses for services provided by medical or healthcare professionals:

- 2085** – Tax ID of medical or healthcare service provider 1

- 2086** – Annual amount paid
- 2087** – Tax ID of medical or healthcare service provider 2
- 2088** – Annual amount paid
- 2089** – Tax ID of medical or healthcare service provider 3
- 2090** – Annual amount paid
- 2091** – Tax ID of medical or healthcare service provider 4
- 2092** – Annual amount paid
- 2093** – Tax ID of medical or healthcare service provider 5
- 2094** – Annual amount paid
- 2095** – Tax ID of medical or healthcare service provider 6
- 2096** – Annual amount paid
- 2097** – Tax ID of medical or healthcare service provider 7
- 2098** – Annual amount paid
- 2099** – Tax ID of medical or healthcare service provider 8
- 2100** – Annual amount paid

Expenses for the acquisition of devices and accessories to compensate for physical deficiencies:

- 2101** – Annual amount paid for the acquisition of devices and accessories to compensate for physical deficiencies
- 2102** – Total amount of investments made with right to deduction
- 2103** – Total amount of the deduction

Additional Information for Regional Deductions Related to Sports and Physical Activity

Applicable to:

- Andalusia – Deduction to promote physical exercise and sports practice
- Region of Murcia – Expenses associated with sports practice and healthy activities
- La Rioja – Deduction to promote physical exercise and sports practice
- Valencian Community – Amounts paid in expenses associated with sports practice and healthy activities

- 2104** – Tax ID of service provider 1
- 2105** – Tax ID of service provider 2
- 2106** – Tax ID of service provider 3
- 2107** – Tax ID of service provider 4
- 2108** – Tax ID of service provider 5
- 2109** – Tax ID of service provider 6
- 2110** – Tax ID of service provider 7
- 2111** – Tax ID of service provider 8
- 2112** – Tax ID of service provider 9

- 2113** – Tax ID of service provider 10
- 2114** – Tax ID of service provider 11
- 2115** – Tax ID of service provider 12
- 2116** – Tax ID of service provider 13
- 2117** – Tax ID of service provider 14
- 2118** – Tax ID of service provider 15
- 2119** – Tax ID of service provider 16
- 2120** – Tax ID of service provider 17
- 2121** – Total amount of investments made with right to deduction
- 2122** – Total amount of the deduction

Additional Information for the Canary Islands Regional Deduction for Expenses Related to the Adaptation of a Property for Rental as a Primary Residence

- 2123** – Tax ID of repair and maintenance service provider 1
- 2124** – Tax ID of repair and maintenance service provider 2
- 2125** – Tax ID of repair and maintenance service provider 3
- 2126** – Tax ID of repair and maintenance service provider 4
- 2127** – Tax ID of repair and maintenance service provider 5
- 2128** – Tax ID of repair and maintenance service provider 6
- 2129** – Tax ID of repair and maintenance service provider 7
- 2130** – Tax ID of repair and maintenance service provider 8
- 2131** – Tax ID of repair and maintenance service provider 9
- 2132** – Tax ID of repair and maintenance service provider 10
- 2133** – Tax ID of repair and maintenance service provider 11
- 2134** – Tax ID of repair and maintenance service provider 12
- 2135** – Tax ID of repair and maintenance service provider 13
- 2136** – Tax ID of repair and maintenance service provider 14
- 2137** – Tax ID of repair and maintenance service provider 15
- 2138** – Tax ID of repair and maintenance service provider 16
- 2140** – Tax ID of repair and maintenance service provider 17
- 2141** – Tax ID of repair and maintenance service provider 18
- 2142** – Tax ID of repair and maintenance service provider 19

Additional Information for the Valencian Community Regional Deduction for Contributions to the Equity of Entities Carrying Out Economic Activities

- 2143** – Tax ID of entity 1
- 2144** – Tax ID of entity 2
- 2145** – Total amount of investments made with right to deduction

2146 – Total amount of the deduction

Additional Information for the Catalonia Regional Deduction for Investment in Agricultural and Housing Cooperatives

2167 – Tax ID of entity 1

2169 – Tax ID of entity 2

2170 – Total amount of investments made with right to deduction

2171 – Total amount of the deduction

Additional Information for the Galicia Regional Deduction for Investment in Agricultural and Housing Cooperatives

2167 – Tax ID of entity 1

2169 – Tax ID of entity 2

2170 – Total amount of investments made with right to deduction

2171 – Total amount of the deduction

Additional Information for the Cantabria Regional Deduction for Investments by New Taxpayers Coming from Abroad

Real Estate:

2173 – Cadastral reference 1

2174 – If no cadastral reference, mark an X in this box (property 1)

2175 – Amount of the investment with right to deduction (property 1)

2176 – Cadastral reference 2

2177 – If no cadastral reference, mark an X in this box (property 2)

2178 – Amount of the investment with right to deduction (property 2)

Securities:

2179 – Tax ID of entity 1

2180 – Amount of the investment with right to deduction (entity 1)

2181 – Tax ID of entity 2

2182 – Amount of the investment with right to deduction (entity 2)

2183 – Total amount of investments made with right to deduction

2184 – Total amount of the deduction

Additional Information for the Galicia Regional Deduction for Expenses Related to the Adaptation of a Property for Rental as Housing

Tax Year 2025:

2185 – Taxpayer with right to deduction

Property Adaptation Expenses:

2186 – Tax ID of service provider 1

- 2187** – Annual amount paid (service provider 1)
- 2188** – Tax ID of service provider 2
- 2189** – Annual amount paid (service provider 2)
- 2190** – Tax ID of service provider 3
- 2191** – Annual amount paid (service provider 3)
- 2192** – Tax ID of service provider 4
- 2193** – Annual amount paid (service provider 4)
- 2194** – Tax ID of service provider 5
- 2195** – Annual amount paid (service provider 5)
- 2196** – Tax ID of service provider 6
- 2197** – Annual amount paid (service provider 6)
- 2198** – Tax ID of service provider 7
- 2199** – Annual amount paid (service provider 7)
- 2200** – Tax ID of service provider 8
- 2201** – Annual amount paid (service provider 8)
- 2202** – Total amount paid in 2025
- 2203** – Amount paid applied in this tax year
- 2204** – Amount paid in 2025 pending application in future tax years

Additional Information for the Catalonia Regional Deduction for Rental of Primary Residence by Victims of Gender-Based Violence

- 2205** – Tax ID of lessor 1
- 2206** – Mark an X if a foreign tax ID has been entered in box 2205
- 2207** – Amounts paid (lessor 1)
- 2208** – Tax ID of lessor 2
- 2209** – Mark an X if a foreign tax ID has been entered in box 2208
- 2210** – Amounts paid (lessor 2)
- 2211** – Total amount paid (sum of boxes 2207 + 2210)
- 2212** – Amounts paid with right to deduction
- 2213** – Amount of the regional deduction for rental

Additional Information

Remuneration in Kind Derived from the Delivery of Shares or Holdings in a Start-up Company (Law 28/2022, on the promotion of the start-up ecosystem)

- 1966** – Taxpayer holder
- 1968** – Remuneration in kind (not exempt due to exceeding the amount provided for in Article 42.3.f) and pending allocation according to Article 14.2.m) of the Tax Law)

- 1969** – Valuation
- 1970** – Withholdings on account
- 1971** – Withholdings passed on
- 1972** – Gross amount (1968 + 1969 – 1970)

Interest on Capital Invested in the Acquisition or Improvement of Properties and Repair and Maintenance Expenses, Pending Deduction in Subsequent Tax Years

- 1211** – Taxpayer holder
- 1213** – Pending application at the beginning of the period (2021)
- 1215** – Applied in this declaration (2021)
- 1217** – Pending application at the beginning of the period (2022)
- 1218** – Applied in this declaration (2022)
- 1220** – Pending application at the beginning of the period (2023)
- 1221** – Applied in this declaration (2023)
- 1223** – Pending application at the beginning of the period (2024)
- 1224** – Applied in this declaration (2024)

Capital Gains Allocated in Quarters: Article 14.2(g), (i), (j), and (l) of the Tax Law

- 1735** – Taxpayer holder
- 1736** – Type of public aid
- 1737** – Year in which the public aid was obtained
- 1738** – Total amount of public aid received
- 1739** – Amount of public aid applied in the tax year
- 1740** – Amount pending allocation

Capital Gains and Losses with Deferred Payment Pending Allocation in Future Tax Years (Derived from the Transfer or Exchange of Virtual Currencies by Individuals)

- 1858** – Taxpayer holder
- 1859** – Number of years of pending collection
- 1861** – Year of allocation (first)
- 1862** – Amount to receive (first)
- 1863** – Capital gain pending allocation (first)
- 1864** – Capital loss pending allocation (first)
- 1865** – Year of allocation (second)
- 1866** – Amount to receive (second)

- 1867** – Capital gain pending allocation (second)
- 1868** – Capital loss pending allocation (second)
- 1869** – Year of allocation (third)
- 1870** – Amount to receive (third)
- 1871** – Capital gain pending allocation (third)
- 1872** – Capital loss pending allocation (third)
- 1873** – Year of allocation (fourth)
- 1874** – Amount to receive (fourth)
- 1875** – Capital gain pending allocation (fourth)
- 1876** – Capital loss pending allocation (fourth)
- 1877** – Remaining amount to receive
- 1878** – Capital gain pending allocation (remaining)
- 1879** – Capital loss pending allocation (remaining)

Capital Gains and Losses with Deferred Payment Pending Allocation in Future Tax Years (Derived from the Transfer of Real Estate and Real Rights over Real Estate)

- 1880** – Taxpayer holder
- 1881** – Number of years of pending collection
- 1883** – Cadastral reference 1
- 1884** – Cadastral reference 2
- 1885** – Cadastral reference 3
- 2243** – Cadastral reference 4
- 1888** – Capital gain pending allocation (first)
- 1889** – Capital loss pending allocation (first)
- 1891** – Capital gain pending allocation (second)
- 1893** – Capital loss pending allocation (second)
- 1895** – Capital gain pending allocation (third)
- 1897** – Capital loss pending allocation (third)
- 1899** – Capital gain pending allocation (fourth)
- 1901** – Capital loss pending allocation (fourth)
- 1902** – Capital gain pending allocation (remaining)
- 1904** – Capital loss pending allocation (remaining)

Capital Gains and Losses with Deferred Payment Pending Allocation in Future Tax Years (Derived from the Transfer of Other Assets)

- 0357** – Taxpayer holder
- 0358** – Number of years of pending collection

- 0363** – Year of allocation (first)
- 0365** – Capital gain pending allocation (first)
- 0367** – Year of allocation (second)
- 0369** – Capital gain pending allocation (second)
- 0371** – Year of allocation (third)
- 0373** – Capital gain pending allocation (third)
- 0375** – Year of allocation (fourth)
- 0377** – Capital gain pending allocation (fourth)
- 0380** – Capital gain pending allocation (remaining)
- 0381** – Capital loss pending allocation
- 0395** – Last year of collection

Exemption for Reinvestment of Capital Gain Obtained in 2025 from the Transfer of the Primary Residence

- 1225** – Taxpayer holder
- 1226** – Total amount obtained from the transfer of the primary residence that is eligible for reinvestment for purposes of the exemption for reinvestment in primary residence
- 1227** – Capital gain obtained from the transfer of the primary residence
- 1228** – Amount reinvested by December 31, 2025, in the acquisition of a new primary residence
- 1229** – Amount that the taxpayer commits to reinvest, within two years following the transfer, in the acquisition of a new primary residence
- 1230** – Exempt capital gain due to reinvestment

Exemption for Reinvestment in Newly or Recently Created Entities (Article 38.2 of the Tax Law)

- 1231** – Taxpayer holder
- 1232** – Total amount obtained from the transfer of shares or holdings that is eligible for reinvestment for purposes of the exemption for reinvestment in a new or recently created company
- 1233** – Capital gain obtained from the transfer of shares or holdings for which the deduction provided for in Article 68.1 of the Tax Law had been taken
- 1234** – Amount reinvested by December 31, 2025, in the acquisition of shares or holdings of a new or recently created entity
- 1235** – Amount that the taxpayer commits to reinvest in 2026, within the year following the transfer, in shares or holdings of a new or recently created entity
- 1236** – Exempt capital gain due to reinvestment

Exemption for Reinvestment in Life Annuities

- 1237** – Taxpayer holder
- 1238** – Total amount obtained from the transfer of the asset(s)
- 1239** – Capital gain obtained
- 1240** – Amount reinvested by December 31, 2025, in life annuities
- 1241** – Amount that the taxpayer commits to reinvest in 2026 (within six months following the transfer)
- 1242** – Amount of withholding that the taxpayer commits to reinvest in 2026
- 1243** – Exempt capital gain due to reinvestment

Merger, Spin-Off, Share Exchange, and Non-Cash Contribution Operations

- 1972** – Taxpayer holder of the transferred asset
- 1973** – Type of operation (1: Merger; 2: Spin-Off; 3: Share Exchange; 4: Non-Cash Contribution of a business line; 5: Non-Cash Contribution of other assets)
- 1974** – Tax ID of the entity whose shares or holdings are acquired
- 1975** – If no tax ID, mark an X
- 1976** – Corporate name of the entity

Negative Balances of Capital Gains and Losses Pending Compensation in Subsequent Tax Years

Negative Net Balance of Capital Gains and Losses to be Included in the General Taxable Base

- 1245** – Taxpayer holder
- 1246** – Pending application at the beginning of the period (2021)
- 1247** – Applied in this declaration (2021)
- 1248** – Pending application at the beginning of the period (2022)
- 1249** – Applied in this declaration (2022)
- 1250** – Pending application in future tax years (2022)
- 1251** – Pending application at the beginning of the period (2023)
- 1252** – Applied in this declaration (2023)
- 1253** – Pending application in future tax years (2023)
- 1254** – Pending application at the beginning of the period (2024)
- 1255** – Applied in this declaration (2024)
- 1256** – Pending application in future tax years (2024)
- 1257** – Negative balance of gains and losses allocable to 2025, to be included in the general taxable base, pending compensation in the following 4 tax years (boxes 0421 – 0433)

Negative Net Balance of Capital Gains and Losses to be Included in the Savings Taxable Base

1258 – Taxpayer holder

1259 – Pending application at the beginning of the period (2021)

1260 – Applied in this declaration (2021)

1261 – Pending application at the beginning of the period (2022)

1262 – Applied in this declaration (2022)

1263 – Pending application in future tax years (2022)

1264 – Pending application at the beginning of the period (2023)

1265 – Applied in this declaration (2023)

1266 – Pending application in future tax years (2023)

1267 – Pending application at the beginning of the period (2024)

1268 – Applied in this declaration (2024)

1269 – Pending application in future tax years (2024)

1270 – Negative balance of gains and losses allocable to 2025, to be included in the savings taxable base, pending compensation in the following 4 tax years (boxes 0425 – 0446)

Negative Investment Income Balances Pending Compensation in Subsequent Tax Years

Negative Net Balance of Investment Income to be Included in the Savings Taxable Base

1271 – Taxpayer holder

1272 – Pending application at the beginning of the period (2021)

1273 – Applied in this declaration (2021)

1274 – Pending application at the beginning of the period (2022)

1275 – Applied in this declaration (2022)

1276 – Pending application in future tax years (2022)

1277 – Pending application at the beginning of the period (2023)

1278 – Applied in this declaration (2023)

1279 – Pending application in future tax years (2023)

1280 – Pending application at the beginning of the period (2024)

1281 – Applied in this declaration (2024)

1282 – Pending application in future tax years (2024)

1283 – Negative balance of investment income allocable to 2025, to be included in the savings taxable base, pending compensation in the following 4 tax years (boxes 0430 – 0436)

Excess Not Reduced of Employer Contributions to Social Security Systems Corresponding to Tax Years 2020 to 2024 Pending Reduction, Except for Employer Contributions to Collective Dependency Insurance

- 1284** – Taxpayer with right to reduction
- 1285** – Pending application at the beginning of the period (2020)
- 1286** – Applied in this declaration (2020)
- 1287** – Pending application at the beginning of the period (2021)
- 1288** – Applied in this declaration (2021)
- 1289** – Pending application in future tax years (2021)
- 1290** – Pending application at the beginning of the period (2022)
- 1291** – Applied in this declaration (2022)
- 1292** – Pending application in future tax years (2022)
- 1293** – Pending application at the beginning of the period (2023)
- 1294** – Applied in this declaration (2023)
- 1295** – Pending application in future tax years (2023)
- 1296** – Pending application at the beginning of the period (2024)
- 1297** – Applied in this declaration (2024)
- 1298** – Pending application in future tax years (2024)
- 1299** – Contributions from 2025 (except employer contributions to collective dependency insurance) not applied, the amount of which is requested to be allowed to reduce in the following 5 tax years

Excess Not Reduced Derived from Employer Contributions to Collective Dependency Insurance Pending Reduction in Subsequent Tax Years

- 1300** – Taxpayer with right to reduction
- 1301** – Pending application at the beginning of the period (2020)
- 1302** – Applied in this declaration (2020)
- 1303** – Pending application at the beginning of the period (2021)
- 1304** – Applied in this declaration (2021)
- 1305** – Pending application in future tax years (2021)
- 1306** – Pending application at the beginning of the period (2022)
- 1307** – Applied in this declaration (2022)
- 1308** – Pending application in future tax years (2022)
- 1309** – Pending application at the beginning of the period (2023)
- 1310** – Applied in this declaration (2023)
- 1311** – Pending application in future tax years (2023)
- 1312** – Pending application at the beginning of the period (2024)

1313 – Applied in this declaration (2024)

1314 – Pending application in future tax years (2024)

1315 – Contributions from 2025 to collective dependency insurance not applied, the amount of which is requested to be allowed to reduce in the following 5 tax years

In favor of persons with disabilities

1316 – 1348: Unreduced excess derived from contributions and payments to social welfare schemes constituted in favor of persons with disabilities pending reduction in the previous five years.

1349 – 1362: Unreduced excess of contributions to protected assets of persons with disabilities pending reduction in the previous five years.

1363 – 1378: Unreduced excess of contributions to social welfare mutual societies of professional athletes pending reduction in the previous five years.

1379 – 1391: Negative general taxable bases pending compensation in the previous five years.

Excess of Amounts Paid for Works Carried Out in Predominantly Residential Buildings (Deduction for Works to Improve the Energy Efficiency of Housing)

1853 – Taxpayer with right to deduction (2021)

1692 – Pending application at the beginning of the period (2022)

1693 – Applied in this declaration (2022)

1695 – Pending application at the beginning of the period (2023)

1696 – Applied in this declaration (2023)

1854 – Pending application at the beginning of the period (2024)

1855 – Applied in this declaration (2024)

1856 – Pending application in future tax years (2024)

1857 – Amounts paid in 2025 pending deduction in the following 4 tax years

2048 – Pending application in future tax years (2025)

Additional Information on Expenses Related to Leased Real Estate (Voluntary Completion)

Common Data

1393 – Taxpayer holder

1394 – Cadastral reference

Additional Information on Repair and Maintenance Expenses

- 1395** – Tax ID of the person who carried out the work or service (first)
- 1396** – Amount of the expense (first)
- 1397** – Tax ID of the person who carried out the work or service (second)
- 1398** – Amount of the expense (second)
- 1399** – Tax ID of the person who carried out the work or service (third)
- 1400** – Amount of the expense (third)
- 1401** – Tax ID of the person who carried out the work or service (fourth)
- 1402** – Amount of the expense (fourth)
- 1403** – Tax ID of the person who carried out the work or service (fifth)
- 1404** – Amount of the expense (fifth)
- 1405** – Remaining expenses

Additional Information on Contract Formalization Expenses

- 1406** – Tax ID of the service provider (first)
- 1407** – Amount of the expense (first)
- 1408** – Tax ID of the service provider (second)
- 1409** – Amount of the expense (second)
- 1410** – Remaining expenses

Additional Information on Legal Defense Expenses

- 1411** – Tax ID of the service provider (first)
- 1412** – Amount of the expense (first)
- 1413** – Tax ID of the service provider (second)
- 1414** – Amount of the expense (second)
- 1415** – Remaining expenses

Additional Information on Other Amounts Charged by Third Parties for Personal Services

- 1416** – Tax ID of the service provider (first)
- 1417** – Amount of the expense (first)
- 1418** – Tax ID of the service provider (second)
- 1419** – Amount of the expense (second)
- 1420** – Remaining expenses

Additional Information on Improvements Made to the Property

- 1421** – Date of the improvement (first)
- 1422** – Tax ID of the person who carried out the work or service (first)
- 1423** – Amount of the improvement (first)
- 1424** – Date of the improvement (second)
- 1425** – Tax ID of the person who carried out the work or service (second)
- 1426** – Amount of the improvement (second)
- 1427** – Date of the improvement (third)
- 1428** – Tax ID of the person who carried out the work or service (third)
- 1429** – Amount of the improvement (third)
- 1430** – Remaining improvement amounts

Additional Information on Improvements Made to the Ancillary Property

- 1431** – Date of the improvement (first)
- 1432** – Tax ID of the person who carried out the work or service (first)
- 1433** – Amount of the improvement (first)
- 1434** – Date of the improvement (second)
- 1435** – Tax ID of the person who carried out the work or service (second)
- 1436** – Amount of the improvement (second)
- 1437** – Date of the improvement (third)
- 1438** – Tax ID of the person who carried out the work or service (third)
- 1439** – Amount of the improvement (third)
- 1440** – Remaining improvement amounts

Payment or Refund Document

Personal Income Tax – Tax Year 2025

First Filer

NIF – Tax ID

Apellidos y nombre – Surname and name

Spouse

NIF – Tax ID

Apellidos y nombre – Surname and name

Self-Assessment Data

Número de justificante – Receipt number

Ejercicio – Tax year: 2025

Periodo – Period: OA

Summary of the Return

0700 – Result to pay or refund

68 – Individual taxation (checkbox)

69 – Joint taxation (checkbox)

7 – If the amount in box 0700 has been determined as a result of completing section P of the return (Request for suspension of payment by one spouse / Waiver by the other spouse of the right to receive the refund), mark an X in this box

Payment Installment Options

1 – Does NOT split the payment

6 – SPLITS the payment into two installments

I1 – Amount (total or first installment)

2 – Does NOT direct debit the 2nd installment (payment must be made by November 5, 2026)

3 – Direct debits the 2nd installment (charged on November 5, 2026)

I2 – Amount of the 2nd installment (40% of box 0700)

Refund Options

5 – Requests the refund by bank transfer

D – Amount

4 – Renounces the refund in favor of the Public Treasury

Amendment

0701 – I request that the amount that may result as a refund as a consequence of the amendment be paid to me by bank transfer

Bank Account

Código IBAN – IBAN code (for Spanish accounts)

For foreign bank accounts:

- **IBAN** – IBAN code
- **SWIFT/BIC** – SWIFT/BIC code
- **Bank/Name of the bank** – Bank name
- **Address of the bank** – Bank address
- **City** – City
- **Country** – Country
- **Country code** – Country code

Copy to be Processed by the Collaborating Entity

First Filer

NIF – Tax ID

Apellidos y nombre – Surname and name

Spouse

NIF – Tax ID

Apellidos y nombre – Surname and name

Payment Document Data

Número de justificante – Receipt number

Payment Data

I1 – Amount

Payment Deadlines

The voluntary payment period for the debt ends on **June 30, 2026**. Payment made after this deadline will result in the imposition of surcharges as established by current regulations.

Place of Payment

Payment can be made at Collaborating Entities (Banks, Savings Banks, and Credit Cooperatives) where it is not necessary to have an open account. To do so, you must present this payment document together with the Copy for the Taxpayer, in which the Collaborating Entity will include the Payment Receipt as proof of payment.

Second Installment - Copy for the taxpayer

First Filer

NIF – Tax ID

Ejercicio – Tax year: 2025

Periodo – Period: OA

Apellidos y nombre – Surname and name

Spouse

NIF – Tax ID

Apellidos y nombre – Surname and name

Settlement

01 – Result to pay from the 2025 return (amount from box 0700 of the payment document, Model 100)

02 – Amount of the first installment payment (60% of box 01)

03 – Amount to pay (40% of box 01)

If you have not direct debited the second installment payment, this form will allow you to make the payment at any time until **November 5, 2026**, inclusive.

Payment

Importe – Amount (box 1)

Código IBAN – IBAN code

You may make this second installment payment at any authorized Collaborating Entity office (Banks, Savings Banks, or Credit Cooperatives) until **November 5, 2026**, inclusive.

Signature

Note: In the case of marriages that have opted for joint filing, this document must be signed by both spouses.

Important: Only taxpayers who have opted to split the payment of Personal Income Tax for the 2025 tax year into two installments and have not direct debited the second installment payment may use this form.

This document will not be valid without the Payment Receipt (consolidated NRC and date of payment)

Second Installment - Copy for the Collaborating Entity

First Filer

NIF – Tax ID

Apellidos y nombre – Surname and name

Ejercicio – Tax year: 2025

Periodo – Period: OA

Spouse

NIF – Tax ID

Apellidos y nombre – Surname and name

Settlement

01 – Result to pay from the 2025 return (amount from box 0700 of the payment document, Model 100)

Payment

I – Amount

Código IBAN – IBAN code

You may make this second installment payment at any authorized Collaborating Entity office (Banks, Savings Banks, or Credit Cooperatives) until **November 5, 2026**, inclusive.

Signature

Note: In the case of marriages that have opted for joint filing, this document must be signed by both spouses.

Important: Only taxpayers who have opted to split the payment of Personal Income Tax for the 2025 tax year into two installments and have not direct debited the second installment payment may use this form.

This document will not be valid without the Payment Receipt (consolidated NRC and date of payment)

