



# Spanish Income Tax Return (Modelo 100)

## Box Translations (Boxes 1 to 1915)

**Important Legal Disclaimer:** Only for informative purposes on Income Tax return. Spanish tax laws (IRPF) change annually and vary significantly by Autonomous Community (e.g., Madrid vs. Catalonia). It is strongly recommended verifying your specific situation with a Spanish tax advisor (gestor) before the filing deadline.

## Tax Return Boxes 1 to 99

Box 1: Taxpayer obtaining the income.

Box 2: Income from assignment of copyrights. If opting to allocate advance payment on account as accrued, mark X.

Box 3: Monetary remuneration (including compensatory pensions and non-exempt maintenance annuities). One of the most important, as it includes everything the taxpayer has earned.

Box 4: Valuation of remuneration in kind received as part of salary.

Box 5: Payments on account for remuneration in kind.

Box 6: Reimbursed payments on account for remuneration in kind.

Box 7: Remuneration in kind

$[(4)+(5)-(6)]$ .

Box 8: Employer contributions to Pension Plans and Social Welfare Mutual Societies.

Box 9: Employer contributions to group dependency insurance.

Box 10: Contributions to protected assets for persons with disabilities of which the taxpayer is the owner.

Box 11: Reductions applicable to employment income according to article 18.2, 3 and transitory provisions 11, 12 and 25 of the Personal Income Tax Law.

Box 12: Total computable gross employment income

$[(03)+(07)+(08)+(09)+(10)-(11)]$ .

Box 13: Social Security contributions, Civil Servants' Mutual Society, deductions for pension rights and orphan's associations or similar.

Box 14: Union dues paid. If you are in a union, you can deduct the dues.

Box 15: Professional association dues paid (if membership is mandatory and with a minimum of 500 euros annually).

Box 16: Legal defense expenses arising directly from disputes with the employer (maximum 300 euros annually).

Box 17: Preliminary net income

$[(12)-(13)-(14)-(15)-(16)]$ .

Box 18: Sum of preliminary net income amounts.

Box 19: Other deductible expenses.

Box 20: Increase for unemployed taxpayers who accept a job requiring relocation to another municipality.

Box 21: Increase for active disabled workers.

Box 22: Net employment income

$[(18)-(19)-(20)-(21)]$ .

Box 23: Reduction for obtaining employment income. This reduction applies only to taxpayers with net employment income below 16,825 euros, provided they do not have other income (excluding exempt income) exceeding 6,500 euros.

Box 24: Amounts contributed by the company to pension plans, company social welfare plans and social welfare mutual societies (except group dependency insurance), resulting from a worker's decision.

Box 25: Reduced net income

$([0022] - [0057] - [0023])$ .

Box 26: Taxpayer obtaining real estate capital income to be included in the savings tax base.

Box 27: Interest from accounts, deposits and financial assets in general. Check that the information is correct and that 19% withholding was applied at the time.

Box 28: Interest from financial assets eligible for bonus according to transitory provision 6 of the Corporate Tax Law.

Box 29: Dividends and other income from participation in entities' own funds.

Box 30: Income from transfer or redemption of Treasury Bills.

Box 31: Income from transfer, redemption or reimbursement of other financial assets.

Box 32: Income from life or disability insurance contracts and capitalization operations.

Box 33: Income from capital investment returns to be included in the savings tax base.

Box 34: Income from subordinated debt or preferred shares.

Box 35: Income from life insurance, deposits and financial contracts constituting Long-Term Savings Plans.

Box 36: One of the summary boxes for income. Specifically, it totals gross income

$[(27)+(28)+(29)+(30)+(31)+(32)+(33)+(34)+(35)]$ .

Box 37: Tax-deductible expenses from your investments.

Box 38: Net income

[(36)-(37)].

Box 39: Applicable reduction for income from certain insurance contracts according to transitory provision 4 of the Personal Income Tax Law.

Box 40: Reduced net income

[(38)-(39)].

Box 41: Sum of movable capital income to be included in the savings tax base.

Box 42: Taxpayer to whom transitory provision 4 is applied to reduce income from insurance contracts.

Box 43: Total accumulated deferred capital received between 2015 and 2020, to whose income transitory provision 4 was applied.

Box 44: Amount of deferred capital from 2022 life insurance, to whose income transitory provision 4 is applied.

Box 45: Taxpayer obtaining movable capital income to be included in the general tax base.

Box 46: Income from leasing movable property, businesses or mines, or sub-leases.

Box 47: Income from technical assistance provision, except within an economic activity.

Box 48: Income from intellectual property when the taxpayer is not the author.

Box 49: Income from assignment of copyright, if opting to allocate advance payment on account as accrued.

Box 50: Income from industrial property not related to an economic activity.

Box 51: Other movable capital income to be included in the general tax base.

Box 52: Total gross income

[(46)+(47)+(48)+(50)+(51)].

Box 53: Tax-deductible expenses.

Box 54: Net income

[(52)-(53)].

Box 55: Reductions under article 26.2 and transitory provision 25 of the Personal Income Tax Law.

Box 56: Reduced net income

[(54)-(55)].

Box 60: Sum of movable capital income to be included in the general tax base.

Box 61: Property order number. Starts adding all properties you have, whether empty or rented (even occupied).

Box 62: Taxpayer owner of the property for tax purposes.

Box 63: Percentage of ownership of the property in question.

Box 64: Percentage of usufruct of the property in question.

Box 65: Key situation of the property.

Box 66: Cadastral reference of the property in question.

Box 67: Mark if the property is an urban asset.

Box 68: Mark if the property is a rural asset.

Box 69: Property address.

Box 70: Identifies the main residence for 2023 for tax purposes.

Box 71: Identifies the property where, in cases of separation or divorce, children and/or the former spouse reside.

Box 72: Identifies if the property is used for economic activities.

Box 73: Mark if the property is at the disposal of its owners. For example, a beach house you can use even if not your main residence.

Box 74: Mark if the property is rented as an accessory property.

Box 75: Mark if the house is rented.

Box 76: Establishes the number of days the property was a main residence in 2023.

Box 77: Former spouse's NIF/NIE.

Box 78: This box is only marked if the previous box contains a foreign country's NIF.

Box 79: Mark the number of days the property was used as a residence for children or former spouse in case of separation.

Box 80: Number of days the property was used for economic activities.

Box 81: Taxpayer carrying out the economic activity for which the property is used.

Box 82: Number of days the property was subject to business lease.

Box 83: Cadastral value of the property.

Box 84: Mark yes or no depending on whether the cadastral value has been revised.

Box 85: Number of days the house was at the taxpayer's disposal.

Box 86: Property used partly at the taxpayer's disposal and partly for other uses on the same days.

Box 87: Percentage of the property at the taxpayer's disposal.

- Box 88: Number of days the house was at the disposal of the taxpayers.
- Box 89: Imputed income for properties owned by the taxpayer that are not their main residence nor rented. > Lease as accessory property.
- Box 90: Cadastral reference of the main property to which the accessory property is linked. > Properties leased or ceded to third parties.
- Box 91: Tenant 1 NIF. Property.
- Box 92: Must be marked if the previous box contains a foreign country's NIF.
- Box 93: Contract date in case of rented houses.
- Box 94: Tenant 2 NIF in case of rented houses.
- Box 95: Must be marked if the previous box contains a foreign country's NIF.
- Box 97: Tenant 3 NIF in case of rented houses.
- Box 98: Must be marked if the previous box contains a foreign country's NIF.

## Tax Return Boxes 100 to 199

- Box 100: Mark X if the lease qualifies for a reduction, applicable to rental of main residence.
- Box 101: Number of days the property was rented.
- Box 102: Computable gross real estate capital income received from rent.
- Box 103: Amount pending deduction from 2019, 2020, 2021, and 2022.
- Box 104: Amount applied in this return.
- Box 105: Interest and other financing expenses in 2023.
- Box 106: Repair and maintenance expenses in 2023.
- Box 107: 2023 interest and repair/maintenance expenses applied this tax year.
- Box 108: Deductible housing expenses in 2023 to be deducted over the next 4 years.
- Box 109: Community expenses.
- Box 110: Contract formalization expenses.
- Box 111: Legal defense expenses related to the property and lease.
- Box 112: Other amounts owed to third parties for personal services.
- Box 113: Services and supplies.
- Box 114: Insurance contract premiums.

- Box 115: Taxes, surcharges, and fees, such as IBI.
- Box 116: Doubtful debt balance.
- Box 117: Depreciation of movable assets.
- Box 118: Type of acquisition: Onerous.
- Box 119: Type of acquisition: Gratuitous.
- Box 120: Property acquisition date (day/month/year).
- Box 121: Transfer date, if occurred in 2020.
- Box 122: Number of days the property was rented.
- Box 123: Property cadastral value.
- Box 124: Construction cadastral value.
- Box 125: Percentage resulting from dividing construction cadastral value by total cadastral value. Used to calculate property depreciation.
- Box 126: Acquisition amount.
- Box 127: Expenses and taxes inherent to property acquisition.
- Box 128: Amount of improvements made in previous years.
- Box 129: Amount of improvements made in 2020.
- Box 130: Property depreciation base.
- Box 131: Property depreciation.
- Box 132: Depreciation in special cases.
- Box 133: Type of accessory property acquisition: Onerous.
- Box 134: Type of accessory property acquisition: Gratuitous.
- Box 135: Property acquisition date (day/month/year).
- Box 136: Transfer date, if occurred in 2020.
- Box 137: Number of days the accessory property was rented.
- Box 138: Cadastral value.
- Box 139: Construction cadastral value.
- Box 140: Percentage from dividing construction cadastral value by total cadastral value.
- Box 141: Acquisition amount.
- Box 142: Expenses and taxes inherent to acquisition.
- Box 143: Amount of improvements made in previous years on the accessory property.

- Box 144: Amount of improvements made in 2023 on the accessory property.
- Box 145: Depreciation base.
- Box 146: Depreciation of accessory property and its improvements.
- Box 147: Depreciation in special cases.
- Box 148: Other tax-deductible expenses.
- Box 149: Net rental income from the property.
- Box 150: Reduction for rental of properties intended for housing, 60% of income received from rent.
- Box 151: Reduction under article 23.3 and transitory provision 25 of the Personal Income Tax Law.
- Box 152: Minimum computable income in case of kinship (art. 24 Personal Income Tax Law).
- Box 153: Withholdings and payments on account on property rent.
- Box 154: Reduced net income.
- Box 155: Sum of imputed real estate income.
- Box 156: Sum of reduced net real estate capital income.
- Box 165: Taxpayer carrying out the economic activity.
- Box 166: Type of activity/ies performed: indicative code.
- Box 167: Group or heading I.A.E. (main activity when performing several activities of the same type). Activity.
- Box 168: Applicable method for determining net income: Normal/Simplified direct estimation. Activity.
- Box 169: Income allocation over time: cash basis.
- Box 170: Income from assignment of copyright, if opting to allocate advance payment on account as accrued.
- Box 171: Operating income, regular income from activity for direct estimation activities.
- Box 172: Financial income from deferred or installment operations for the activity.
- Box 173: Income from current subsidies.
- Box 174: Allocation of capital subsidy income.
- Box 175: Self-consumption of goods and services.
- Box 176: VAT charged in cases like equivalence surcharge.
- Box 177: Inventory variation (increase in final inventory).
- Box 178: Other income.

- Box 179: Transfer of assets with free depreciation.
- Box 180: Total computable income [(171) to (179)]. Activity. Summary of what you earned as self-employed.
- Box 181: Purchase of inventory.
- Box 182: Inventory variation (decrease in final inventory).
- Box 183: Other operating consumables.
- Box 184: Wages and salaries.
- Box 185: Company's share of Social Security.
- Box 186: Social Security or contributions to alternative mutual societies of the self-employed or entrepreneur.
- Box 187: Indemnities you have had to pay.
- Box 188: Travel allowances and allocations for employed personnel.
- Box 189: Contributions to social welfare schemes allocated to employed personnel.
- Box 190: Other personnel expenses.
- Box 191: Taxpayer's meal expenses according to article 30.2.5<sup>a.c.</sup>
- Box 192: Leases and royalties.
- Box 193: Repairs and maintenance.
- Box 194: Supplies (electricity, water, gas, phone, internet).
- Box 198: Other supplies.
- Box 199: Independent professional services.

## Tax Return Boxes 200 to 299

- Box 200: Insurance premiums, provided they are related to the activity.
- Box 202: Other external services.
- Box 203: Financial expenses.
- Box 205: Input VAT, which is VAT you paid in your activity.
- Box 206: Other tax-deductible taxes.
- Box 208: Provision for depreciation of tangible fixed assets.
- Box 214: Bad debt losses.

Box 215: Patronage incentives. Collaboration agreements in activities of general interest.

Box 216: Patronage incentives as expenses in activities of general interest.

Box 217: Other tax-deductible expenses (except provisions).

Box 218: Sum of tax-deductible activity expenses.

Box 219: Provisions: tax-deductible provisions for the year, normal method. Activity.

Box 220: Total deductible expenses, normal method [(218)+(219)]. Activity.

Box 221: Difference, simplified method [(180)-(218)]. Activity.

Box 222: Deductible provisions and hard-to-justify expenses, simplified method. Activity.

Box 223: Total deductible expenses in the simplified method [(218)+(222)].

Box 224: Net income from the activity

[(180)-(220) or (180)-(223)].

Box 225: Reductions (article 32.1 and additional provision 25 of the Personal Income Tax Law).

Box 226: Reduced net income from the activity

[(224)-(225)].

Box 227: Provision for depreciation of intangible fixed assets.

Box 231: Sum of reduced net income amounts.

Box 232: Reduction for carrying out certain economic activities (article 32.2.1<sup>a</sup> Personal Income Tax Law).

Box 233: Reduction for carrying out certain economic activities (article 32.2.3<sup>a</sup> Personal Income Tax Law).

Box 234: Reduction for starting an economic activity.

Box 235: Total sum of reduced net income from economic activities under direct estimation.

Box 240: Spouse's NIF if also performing economic activities under objective estimation.

Box 241: Spouse's name.

Box 242: Disability start date.

Box 243: Disability end date.

Box 244: Indicate if another taxpayer is entitled to deduction for dependent ascendant or descendant with disability for the spouse.

Box 245: Mark if marriage was valid the entire year.

Box 246: If marriage not valid the entire year, indicate first month of validity in 2023.

Box 247: If marriage not valid the entire year, indicate last full month in 2023.

Box 248: Amount of deduction for dependent disabled spouse.

Box 249: Amounts received as advance payment for disabled spouse deduction in 2023.

Box 256: Taxpayer to whom income allocations from economic interest groupings and temporary business unions correspond.

Box 257: Tax Identification Number (N.I.F.) of the entity.

Box 258: Time allocation criterion code.

Box 259: Allocated tax base.

Box 260: Deductions for business investment (allocated bases).

Box 261: Deductions for job creation (allocated deductible amount).

Box 262: Deduction for income obtained in Ceuta or Melilla (allocated base).

Box 263: Deduction for international double taxation (allocated base).

Box 264: Withholdings and payments on account from economic interest groupings and temporary business unions.

Box 265: Sum of allocated tax bases from economic interest groupings and temporary business unions.

Box 267: Taxpayer who must allocate income under the international fiscal transparency regime.

Box 268: Name of the non-resident entity participated in.

Box 269: Allocation amount.

Box 270: Sum of income allocations under the international fiscal transparency regime.

Box 271: Taxpayer who must allocate income as a consequence of assignment of image rights.

Box 272: NIF or name of the person or entity first assignee of the image rights.

Box 273: NIF or name of the person or entity with whom the taxpayer maintains an employment relationship.

Box 274: Amount to allocate for assignment of image rights.

Box 275: Sum of income allocations for assignment of image rights.

Box 276: Taxpayer who must allocate income for participation in Collective Investment Institutions constituted in tax havens.

Box 277: Name of the Collective Investment Institution constituted in tax havens.

Box 278: Allocation amount for participation in Collective Investment Institutions constituted in tax havens.

Box 280: Sum of income allocations for participation in Collective Investment Institutions constituted in tax havens.

Box 281: Taxpayer obtaining prizes from games, raffles, or random combinations without advertising purposes.

Box 282: Total amount of cash prizes from the aforementioned games.

Box 283: Valuation of prizes in kind.

Box 284: Payments on account for prizes in kind.

Box 285: Prizes in kind: Reimbursed payments on account.

Box 286: Prizes in kind. Computable amount [(283)+(284)-(285)].

Box 287: Patrimonial losses derived from gambling.

Box 288: Sum of gains derived from these games.

Box 289: Sum of losses derived from these games.

Box 290: Net sum of patrimonial gains derived from these games [(288)-(289)].

Box 291: Taxpayer obtaining prizes from participation in contests or random combinations with advertising purposes.

Box 292: Total amount of cash prizes from participation in contests or random combinations with advertising purposes.

Box 293: Valuation of prizes in kind from participation in contests or random combinations with advertising purposes.

Box 294: Prizes in kind: Payments on account.

Box 295: Prizes in kind: Reimbursed payments on account.

Box 296: Prizes in kind from participation in contests or random combinations with advertising purposes. Computable amount

[(293)+(294)-(295)].

Box 297: Sum of patrimonial gains from prizes for participation in contests or random combinations with advertising purposes.

[(292)+(296)].

Box 298: Taxpayer obtaining patrimonial gains and losses not derived from transfer of assets.

Box 299: Subsidies for acquisition of officially protected or price-regulated housing. Amount allocable to 2023.

## Tax Return Boxes 300 to 399

Box 300: Subsidies or aid for acquisition or rehabilitation of main residence. Amount allocable to 2023.

Box 301: Other patrimonial gains from public aid allocable to 2023.

Box 302: Patrimonial gains obtained by neighbors in 2023 from forest exploitation of public mountains.

Box 303: Public rental aid.

Box 304: Other gains not derived from transfers allocable to 2023.

Box 305: Other patrimonial losses not derived from transfers allocable to 2023.

Box 306: Sum of other gains not derived from transfer

$$[(299)+(300)+(303)+(301)+(302)+(304)].$$

Box 307: Sum of losses not derived from transfer of assets.

Box 308: Corresponding taxpayer.

Box 310: Taxpayer owner of the shares or holdings.

Box 311: N.I.F. of the Society or Investment Fund.

Box 312: Total amount of transfers made in 2023.

Box 313: Transfer value destined to constitute a life annuity.

Box 314: Transfer value subject to transitory provision 9.

Box 315: Total amount of acquisitions.

Box 316: Patrimonial gains.

Box 317: Gains exempt due to reinvestment in life annuities.

Box 318: Part of patrimonial gains eligible for reduction under transitory provision 9.

Box 319: Applicable reduction under transitory provision 9.

Box 320: Non-exempt reduced patrimonial gain.

Box 321: Patrimonial losses.

Box 322: Patrimonial loss allocable to 2023.

Box 323: Youth Cultural Bonus.

Box 324: Sum of patrimonial gains from transfer and redemption of shares or holdings in Collective Investment Institutions or SOCIMIs.

Box 325: Sum of patrimonial losses from transfer or redemption of shares or holdings in Collective Investment Institutions or SOCIMIs.

Box 326: Taxpayer owner of the transferred securities.

Box 327: Name of transferred securities (issuing entity).

Box 328: Total amount of transfers made in 2023.

Box 329: Transfer value destined to constitute a life annuity.

Box 330: Transfer value subject to transitory provision 9.

Box 331: Global acquisition value of transferred securities.

Box 332: Patrimonial gains. How much you gained from your stock investment.

Box 333: Gains exempt due to reinvestment in life annuities.

Box 334: Part of patrimonial gains eligible for reduction under transitory provision 9.

Box 335: Applicable reduction under transitory provision 9.

Box 336: Non-exempt reduced patrimonial gain.

Box 337: Patrimonial losses. Amount obtained.

Box 338: Computable patrimonial loss.

Box 339: Sum of patrimonial gains from transfer of shares [sum of (336)].

Box 340: Sum of patrimonial losses from transfer of traded shares [sum of (338)].

Box 341: Taxpayer owner of the share subscription rights.

Box 342: Name of transferred subscription rights (issuing entity).

Box 343: Total amount of transfers made in 2023.

Box 344: Transfer value destined to constitute a life annuity.

Box 345: Transfer value subject to transitory provision 9.

Box 346: Global acquisition value of transferred securities.

Box 347: Patrimonial gains obtained from subscription rights.

Box 348: Gains exempt due to reinvestment in life annuities.

Box 349: Part of patrimonial gains eligible for reduction under transitory provision 9.

Box 350: Applicable reduction under transitory provision 9.

Box 351: Non-exempt reduced patrimonial gain.

Box 352: Amount of patrimonial losses from transfer of subscription rights.

Box 353: Computable patrimonial loss.

Box 354: Sum of patrimonial gains from transfer of subscription rights [sum of (351)].

Box 355: Sum of patrimonial losses from transfer of subscription rights [sum of (353)].

Boxes 356 – 381: Patrimonial gains and losses with deferred price pending allocation to future years.

Box 356: Operation order number.

Box 357: Taxpayer owner.

Box 358: Number of pending collection years.

Box 359: Last collection year.

Box 360: Cadastral Reference 1.

Box 361: Cadastral Reference 2.

Box 362: Cadastral Reference 3.

Box 363: Allocation year.

Box 364: Amount to be received.

Box 365: Patrimonial gain pending allocation.

Box 366: Patrimonial loss pending allocation.

Box 367: Allocation year.

Box 368: Amount to be received.

Box 369: Patrimonial gain pending allocation.

Box 370: Patrimonial loss pending allocation.

Box 371: Allocation year.

Box 372: Amount to be received.

Box 373: Patrimonial gain pending allocation.

Box 374: Patrimonial loss pending allocation.

Box 375: Allocation year.

Box 376: Amount to be received.

Box 377: Patrimonial gain pending allocation.

Box 378: Patrimonial loss pending allocation.

Box 379: Amount to be received.

Box 380: Patrimonial gain pending allocation.

Box 381: Patrimonial loss pending allocation.

Box 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.

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

Box 388: Taxpayer obtaining these patrimonial gains.

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

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

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

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

Box 393: Total amount of patrimonial gain allocable to 2023.

Box 394: Taxpayer to whom allocation of patrimonial losses corresponds.

Box 395: Amount of patrimonial loss allocable to 2023.

Box 396: Total amount of patrimonial loss allocable to 2023.

Box 398: Taxpayer to whom deferred allocation corresponds.

Box 399: Amount of patrimonial gain to be allocated to 2023.

## Tax Return Boxes 400 to 499

Box 400: Sum of allocation to 2023 of patrimonial gains opted for deferral due to reinvestment (sum of boxes [0399]).

Box 401: If the taxpayer has transferred titles inter vivos, mark X in this box.

Box 402: Taxpayer owner of the securities.

Box 403: NIF of the issuing society or investment fund.

Box 404: Market value of the shares or holdings.

Box 405: Transfer value of the shares or holdings.

Box 406: Value subject to transitory provision 9.

Box 407: Acquisition value of the shares or holdings.

Box 408: Patrimonial gains.

Box 409: Part of patrimonial gains eligible for reduction under transitory provision 9.

Box 410: Applicable reduction under transitory provision 9.

Box 411: Reduced patrimonial gain.

Box 412: Sum of patrimonial gains due to change of residence outside Spanish territory.

Box 413: Taxpayer who opts.

Box 414: Number of operations.

Box 415: Taxpayer who opts.

Box 416: Number of operations.

Box 417: Mark X if non-resident entities have not applied a similar tax regime.

Box 418: Sum of patrimonial gains ([1606] + [0290] + [0297] + [0306] + [0400]).

Box 419: Sum of patrimonial losses [(1607)+(0307)].

Box 420: Positive net balance of patrimonial gains and losses allocable to 2023 to be included in the general tax base.

Box 421: If the difference ([0418] - [0419]) is negative.

Box 422: Sum of patrimonial gains

$[(1608)+(0324)+(0339)+(0354)+(0386)+(0387)+(0390)+(0393)+(0412)]$ .

Box 423: Sum of patrimonial losses

$[(1609)+(0325)+(0340)+(0355)+(0385)+(0396)]$ .

Box 424: Positive net balance of patrimonial gains and losses allocable to 2023 to be included in the savings tax base.

Box 425: Net balance of patrimonial losses allocable to 2023 to be included in the savings tax base.

Box 426: Worker contributions to employment pension plan, social welfare mutual society, or company social welfare plan, provided employer contributions have been made.

Box 427: Employer contributions to social welfare schemes, except those made to group dependency insurance and contributions of individual entrepreneurs to social welfare schemes.

Box 428: Contributions for 2023.

Box 429: Positive net balance of movable capital income allocable to 2023 to be included in the savings tax base.

Box 430: Negative net balance of movable capital income allocable to 2023 to be included in the savings tax base.

Box 431: Negative net balances of patrimonial gains and losses from 2019 to 2022 not derived from transfers, pending compensation as of January 1, 2023, to be included in the general tax base (Complete annex C.3).

Box 432: Net balance of income to be included in the general tax base and income allocations.

Box 433: Negative net balance of gains/losses 2023 to be included in the general tax base with a limit of 25% of the amount in item (432).

Box 434: Remaining negative net balances of patrimonial gains and losses from 2019 to 2022 not derived from transfers, pending compensation as of January 1, 2023, to be included in the general tax base, with a limit of 25% of the amount in box [0432] () (Complete annex C.3) (balance pending not compensated in box [0431]).

Box 435: General tax base

$$[(420)-(431)+(432)-(433)-(434)].$$

Box 436: Negative net balance of movable capital income allocable to 2023 with a limit of 25% of item (424).

Box 437: Pending excesses to reduce from 2018 to 2022.

Box 439: Negative balance of gains and losses 2018 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 440: Negative balance of gains and losses 2019 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 441: Negative balance of gains and losses 2020 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 442: Negative net balances of patrimonial gains and losses from 2022, pending compensation as of January 1, 2023, to be included in the savings tax base (Complete annex C.3).

Box 443: Remaining negative balance of movable capital income from 2018 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 444: Remaining negative balance of movable capital income from 2019 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 445: Remaining negative balance of movable capital income from 2020 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 446: Negative net balance of gains and losses allocable to 2023 to be included in the savings tax base with a limit of 25% of item 429.

Box 447: Remaining negative balance of movable capital income from 2022 pending compensation as of 1/1/21 to be included in the savings tax base.

Box 448: Remaining negative balance of patrimonial gains and losses from 2022 pending compensation as of 1/1/21 to be included in the savings tax base.

Box 449: Negative balance of movable capital income 2018 pending compensation as of 1/1/21 to be included in the savings tax base.

Box 450: Negative balance of movable capital income 2019 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 451: Negative balance of movable capital income 2020 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 452: Negative balance of movable capital income 2022 pending compensation as of 1/1/22 to be included in the savings tax base.

Box 453: Remaining negative balance of patrimonial gains and losses from 2018, pending compensation as of 1/1/22 to be included in the savings tax base.

Box 454: Remaining negative balance of patrimonial gains and losses from 2019, pending compensation as of 1/1/21 to be included in the savings tax base.

Box 455: Remaining negative balance of patrimonial gains and losses from 2020 pending compensation as of 1/1/21 to be included in the savings tax base.

Box 456: Child 1 NIF/NIE.

Box 457: Mark if no NIF or NIE.

Box 458: Child 2 NIF/NIE.

Box 459: Mark if no NIF or NIE.

Box 460: Savings tax base.

Box 461: Reduction for joint taxation.

Box 462: Taxpayer who makes, or to whom are allocated, the contributions.

Box 463: Pending excesses to reduce from contributions to pension plans from 2018 to 2022.

Box 464: Pending excesses to reduce from 2017/21 derived from contributions to group dependency insurance.

Box 465: Contributions and payments for 2020.

Box 466: Contributions for 2023 to group dependency insurance.

Box 467: Amount of contributions and payments eligible for reduction (Maximum limit art.52 Personal Income Tax Law).

Box 468: Total eligible for reduction for contributions to pension plans.

Box 469: Contributions eligible for reduction, including those made in favor of the spouse.

Box 470: Taxpayer making contributions eligible for reduction to social welfare plans in favor of persons with disabilities.

Box 471: N.I.F. of the disabled participant, mutualist, or insured.

Box 472: Excess contributions of disabled persons pending reduction from 2018 to 2022 to social welfare plans in favor of persons with disabilities.

Box 473: Excess contributions to relatives pending reduction from 2018 to 2022.

Box 474: 2023 contributions by the disabled person themselves.

Box 475: 2023 contributions made by relatives or guardians of the disabled person.

Box 476: Contributions and payments to social welfare plans in favor of persons with disabilities eligible for reduction.

Box 477: Taxpayer making contributions eligible for reduction to protected assets of persons with disabilities.

Box 478: N.I.F. of the disabled owner of the protected assets.

Box 479: Pending excesses to reduce from 2019 to 2022 (complete annex C.4).

Box 480: Contributions made to the protected assets of the disabled person in 2023.

Box 481: Contributions eligible for reduction.

Box 482: Taxpayer paying pensions or maintenance annuities in favor of the spouse.

Box 483: N.I.F. of the persons receiving the pensions or annuities.

Box 484: Mark an «X» if box [483] contains a foreign country's NIF.

Box 485: Amount paid in 2023 for pension or annuity, by judicial decision.

Box 486: Total eligible for reduction for compensatory pensions and maintenance annuities.

Box 487: Taxpayer making contributions to professional athletes' mutual societies eligible for reduction.

Box 488: Pending excesses to reduce from 2018 to 2022 (See annex C.4).

Box 489: Contributions to professional athletes' mutual societies made in 2023 eligible for reduction.

Box 490: Total eligible for reduction for contributions to professional athletes' mutual societies.

Box 491: Reduction for joint taxation.

Box 492: Amount of reduction for contributions to social welfare schemes (general regime).

Box 493: Amount of reduction for contributions to social welfare schemes of the spouse.

Box 494: Amount of reduction for contributions to social welfare schemes of disabled persons.

Box 495: Amount of reduction for contributions to protected assets of disabled persons.

Box 496: Amount of reduction for compensatory pensions and maintenance annuities.

Box 497: Amount of reduction for contributions to social welfare mutual societies of professional athletes.

## Tax Return Boxes 500 to 599

Box 500: General taxable base, derived from

$[0435] - [0491] - [0492] - [0493] - [0494] - [0495] - [0496] - [0497]$ .

Box 501: Compensation (if box [0500] is positive and up to the maximum limit of its amount): Negative general taxable bases from 2019 to 2022 (complete annex C.4).

Box 505: General taxable base subject to tax

$([0500] - [0501])$ .

Box 506: Remainder of certain reductions not previously applied with the reduction. Reduction for joint taxation.

Box 507: Remainder of certain reductions not previously applied with the reduction. Reduction for compensatory pensions and maintenance annuities.

Boxes 511-520: Adaptation of tax to personal and family circumstances: personal and family minimum.

Box 511-512: Taxpayer's minimum, which is generally 5,550 euros and divided between a state and an autonomous community portion.

Box 513-514: Minimum per descendant, money subtracted from your income according to the number of children.

Box 515-516: Minimum per ascendant.

Box 517-518: Minimum per disability.

Box 519: Sum of personal and family minimum.

Box 520: Total increased or decreased amount of personal and family minimum for autonomous community calculation purposes.

Boxes 551-524: Determination of the amount of personal and family minimum that forms part of each taxable base.

Box 557: For allocations to the Reserve for Investments in the Canary Islands, autonomous community portion.

Box 528-529: Tax on general taxable base. Application of general and autonomous community tax scale to the amount in box 0505.

Box 530: Tax on general taxable base. Application of general tax scale to the amount in box 0521.

Box 531: Tax on general taxable base. Application of autonomous community tax scale to the amount in box 0523.

Box 532-533: Amounts corresponding to the general taxable base.

Box 534-535: Average tax rates.

Box 536-537: Tax on savings taxable base. Application of general and autonomous community tax scale to the amount in box 0510.

Box 538: Tax on savings taxable base. Application of general and autonomous community tax scale to the amount in box 0522.

Box 539: Tax on savings taxable base. Application of general and autonomous community tax scale to the amount in box 0524.

Box 540-541: Amounts corresponding to the savings taxable base.

Box 542-543: Average tax rates on amounts corresponding to the savings taxable base.

Box 545: State gross tax.

Box 546: Autonomous community gross tax.

Box 547-548: Deduction for investment in main residence.

Box 549: Deduction for investment in new or recently created companies.

Box 550-551: Deduction for investments or expenses of cultural interest, according to Annex A.2.

Box 552-553: Deductions for donations and other contributions.

Box 554-555: Deductions for incentives and stimuli for business investment.

Box 556-557: Deductions for allocations to the Reserve for Investments in the Canary Islands.

Box 558: Deductions for income from sale of goods produced in the Canary Islands, state portion.

Box 559: Deductions for income from sale of goods produced in the Canary Islands, autonomous community portion.

Box 560: Deductions for income obtained in Ceuta or Melilla, state portion.

Box 561: Deductions for income obtained in Ceuta or Melilla, autonomous community portion.

Box 562: Deduction for rental of main residence, state portion.

Box 563: For rental of main residence, autonomous community portion.

Box 564: Sum of autonomous community deductions. (Amount from this same box in annex B.1, B.2, B.3, B.4, B.5, B.6, or B7, as applicable, must be transferred here).

Box 565: Deduction for family units with residents in EU Member States or EEA, state portion.

Box 566: For family units with residents in EU Member States or EEA, autonomous community portion.

Box 567: Deduction for energy efficiency improvement works in housing.

Box 570: State net tax  $[(545)-(547)-(549)-(550)-(552)-(554)-(556)-(558)-(560)-(562)-(565)]$ .

Box 571: Autonomous community net tax  $[(546)-(548)-(551)-(553)-(555)-(557)-(559)-(561)-(563)-(564)-(566)]$ .

Box 572: Amount of deductions from 1996 and earlier years for which entitlement has been lost.

Box 573: Default interest on deductions from 1996 and earlier years for which entitlement has been lost.

Box 574: Amount of general deductions from 1997 to 2019 for which entitlement has been lost, state portion.

Box 575: Mark if regularized under additional provision 45<sup>a</sup>.2.a or 45<sup>a</sup>.3.

Box 576: Default interest on general deductions from 1997 to 2019 for which entitlement has been lost.

Box 577: Amount of general deductions from 1997-2019 for which entitlement has been lost, autonomous community portion.

Box 578: Default interest on general deductions from 1997 to 2019 for which entitlement has been lost.

Box 579: Amount of autonomous community deductions from 1998-2020 for which entitlement has been lost.

Box 580: Mark if regularized under additional provision 45<sup>a</sup>.2.a or 45<sup>a</sup>.3.

Box 581: Default interest on autonomous community deductions 1998 to 2018 for which entitlement has been lost.

Box 585: Increased state net tax

$[(570)+(572)+(573)+(574)+(576)]$ .

Box 586: Increased autonomous community net tax

$[(571)+(577)+(578)+(579)+(581)]$ .

Box 587: Total increased net tax

$[(585)+(586)]$ .

Box 588: Deduction for international double taxation, for income obtained and taxed abroad.

Box 589: Deduction for international double taxation having applied the international fiscal transparency regime.

Box 590: Deduction for double taxation, regime for allocation of income derived from assignment of image rights.

Box 591: Withholdings not actually made that are considered deductible from the tax.

Box 592: For allocation of withholdings on movable capital income.

Box 593: For allocation of withholdings on real estate capital income.

Box 594: Sum of withholdings and payments on account allocated from economic activities (sum of boxes [1599]).

Box 595: Resulting tax from self-assessment

$[(587)-(588)-(589)-(590)-(591)]$ .

Box 596: Withholdings on employment income.

Box 597: Withholdings on movable capital income.

Box 598: Withholdings on urban property rentals.

Box 599: Withholdings on economic activity income.

## Tax Return Boxes 600 to 699

Box 600: Sum of withholdings and payments on account allocated from patrimonial gains and losses allocable to 2023 (sum of boxes [1600]).

Box 601: Withholdings from allocations of economic interest groupings and temporary business unions.

Box 602: Withholdings from payments on account under article 92.8 of the Personal Income Tax Law.

Box 603: Withholdings on patrimonial gains, including prizes.

Box 604: Installment payments made for economic activities.

Box 605: Non-Resident Income Tax amounts of taxpayers who acquired that status due to change of residence.

Box 606: Withholdings on account effectively made under article 11 of Directive 2003/48/EC.

Box 609: Total payments on account [sum of (592) + (593) + (594) + (596) to (606)]. This summary box lists all withholdings applied to you.

Box 610: Tax difference [(595)-(609)].

Box 611: Amount of deduction for maternity.

Box 612: Amounts received as advance payment of maternity deduction for 2023.

Box 613: Increase for childcare or authorized early education center expenses.

Box 614: Descendant's NIF.

Box 615: Descendant's name.

Box 616: Disability start date. Descendant.

Box 617: Disability end date. Descendant.

Box 618: Number of persons entitled to the minimum per descendant. Descendant.

Box 619: Mark if the right to deduction for descendant has been ceded to you.

Box 620: NIF of person ceding the right to deduct for descendant.

Box 621: Indicate if you cede the right to deduction for descendant.

Box 622: NIF of beneficiary of ceded deduction for descendant.

Box 623: Amount of deduction for dependent disabled descendant.

Box 624: Amounts received as advance payment for disabled descendant deduction 2023.

Box 625: Ascendant's NIF entitling to deduction.

Box 626: Ascendant's name.

Box 627: Ascendant's disability start date.

Box 628: Ascendant's disability end date.

Box 629: Number of persons entitled to the minimum per ascendant.

Box 630: Indicate if the right to deduction for ascendant has been ceded to you.

- Box 631: NIF of person ceding deduction for ascendant.
- Box 632: NIF of person ceding deduction for ascendant.
- Box 633: NIF of cedent. Ascendant.
- Box 634: Indicate if you cede the right to deduction for ascendant.
- Box 635: NIF of beneficiary of deduction for ascendant.
- Box 636: Amount of deduction for dependent disabled ascendant.
- Box 637: Amounts received as advance payment for disabled ascendant deduction 2020.
- Box 638 – 646: Additional information for autonomous community deduction for rental contracts of housing located in depopulated zones of Cantabria.
- Box 647: Large family title identification number.
- Box 648: Large family category: General.
- Box 649: Large family category: Special.
- Box 650: Large family title start date.
- Box 651: Large family title expiry date.
- Box 652: Number of ascendants part of the large family.
- Box 653: Indicate if the right to deduction for large family has been ceded to you.
- Box 654: NIF of cedent for large family.
- Box 655: NIF of cedent for large family.
- Box 656: NIF of cedent for large family.
- Box 657: Indicate if you cede the right to deduction for large family.
- Box 658: NIF of beneficiary for large family.
- Box 659: Mark in case of having children in a large family exceeding the minimum number for general or special large family status.
- Box 660: Amount of deduction for large family.
- Box 661: Amounts received as advance payment of large family deduction in 2023.
- Box 662: Amount of deduction for ascendant with two children without right to maintenance annuity.
- Box 663: Amounts received as advance payment for ascendant with two children without maintenance deduction 2023.
- Box 664: Advance payment to regularize because descendant does not belong to the minimum.
- Box 665: NIF of descendant whose deduction is being regularized.

Box 666: Advance payment to regularize because ascendant does not belong to the minimum.

Box 667: NIF of ascendant whose deduction is being regularized.

Box 670: Result of the return. Whether you owe tax or get a refund.

Box 671: Increased autonomous community net tax.

Box 672: 50% of the amount of double taxation deductions

$[(588)+(589)+(590)]$ .

Box 675: Amount of Personal Income Tax corresponding to the taxpayer's Autonomous Community of residence.

Box 676: Payments made in self-assessments or administrative settlements for 2023.

Box 677: Refunds issued by the Tax Agency corresponding to 2023.

Box 680: Regularization result

$[(670)-(676)+(677)]$ .

Box 681: Payments made in self-assessments or administrative settlements for 2023.

Box 682: Refunds requested from the Tax Agency corresponding to 2023.

Box 685: Regularization result

$[(670)-(681)+(682)]$ .

Box 686: Self-assessment receipt number for which rectification is requested.

Box 687: Account number where refund is requested.

Box 688: SWIFT number of account where refund is requested.

Box 693: Amount of your return's result for which suspension of payment is requested.

Box 694: Amount of your return's result whose collection is waived.

Box 695: Result to pay or refund (box [0670] or box [0695] of the return). This section shows the option for individual or joint return based on previous selection. Important: if the amount in box [0695] was determined as a result of completing section P of the return, you can select the request to suspend payment for one spouse or the other spouse's waiver of the refund. This must be indicated by marking the box below this section.

Box 696: IBAN for possible refunds from tax administration checks in Spain.

Box 697: SWIFT for possible refunds from tax administration checks in Spain.

Box 698: Amount of deduction for acquisition of main residence, state portion.

Box 699: Amount of deduction for acquisition of main residence, autonomous community portion.

## Tax Return Boxes 700 to 799

Box 700: Amount of deduction for construction of main residence, state portion.

Box 701: Amount of deduction for construction of main residence, autonomous community portion.

Box 702: Amount of deduction for rehabilitation or extension of main residence, state portion.

Box 703: Amount of deduction for rehabilitation or extension of main residence, autonomous community portion.

Box 704: Amount of deduction for adaptation of main residence of disabled person, state portion.

Box 705: Amount of deduction for adaptation of main residence of disabled person, autonomous community portion.

Box 706: Amount of payments made to the developer or builder of the main residence.

Box 707: N.I.F. of the developer or builder to whom payments were made.

Box 708: Main residence acquisition date.

Box 709: Mortgage loan identification number.

Box 710: Percentage of total mortgage loan amount effectively used for residence acquisition.

Box 711: NIF of new or recent creation entity 1.

Box 712: Amount of investment in new or recently created companies eligible for deduction. Entity 1.

Box 713: NIF of new or recent creation entity 2.

Box 714: Amount of investment in new or recently created companies eligible for deduction. Entity 2.

Box 715: Landlord 1 NIF.

Box 716: Mark an «X» if box (715) contains a foreign country's NIF.

Box 717: Landlord 2 NIF.

Box 718: Mark an «X» if box (717) contains a foreign country's NIF.

Box 719: Total amounts paid to landlord 1.

Box 720: Total amounts paid to landlord 2.

Box 721: Amount of deduction for rental of main residence.

Box 722: Deduction for contributions to priority patronage activities with limit 15% of taxable base.

Box 723: Deduction for donations to entities regulated in Law 49/2002 with limit 15% of taxable base.

Box 724: Deduction for donations to public utility foundations and associations not under Law 49/2002 limit 10% T.B.

Box 725: Membership dues to political parties, federations, coalitions, or electoral groups limit 10% T.B.

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

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

Box 728: State and autonomous community net tax of UF member taxpayers for Personal Income Tax.

Box 729: Non-Resident Income Tax amounts for income obtained in Spain in 2023 by UF members resident in EU or EEA.

Box 730: Total net tax if all family unit members had filed jointly.

Box 731: Difference  
[(728)+(729)-(730)].

Box 732: Deduction corresponding to taxpayer for family units formed by tax residents in other EU Member States or the EEA.

Box 733: Reserve for Investments in Canary Islands 2017. Allocation amount.

Box 734: Reserve for Investments in Canary Islands 2017. Year of allocation.

Box 735: Reserve for Investments in Canary Islands 2018. Allocation amount.

Box 736: Investments A, B, B.bis and D art. 27.4 of Law 19/1994 of the RIC 2017.

Box 737: Investments C and D of art. 27.4 of Law 19/1994 of the RIC 2017.

Box 738: Reserve for Investments in Canary Islands 2019. Allocation amount.

Box 739: Investments A, B, B.bis and D art. 27.4 of Law 19/1994 of the RIC 2018.

Box 740: Investments C and D of art. 27.4 of Law 19/1994 of the RIC 2018.

Box 741: Pending investments to materialize from RIC 2018.

Box 742: Reserve for Investments in Canary Islands 2020. Allocation amount.

Box 743: Investments A, B, B.bis and D art. 27.4 of Law 19/1994 of the RIC 2019.

Box 744: Investments C and D of art. 27.4 of Law 19/1994 of the RIC 2019.

Box 745: Pending investments to materialize from RIC 2022.

Box 746: Reserve for Investments in Canary Islands 2023. Allocation amount.

Box 747: Investments A, B, B.bis and D art. 27.4 of Law 19/1994 of the RIC 2020.

Box 748: Investments C and D of art. 27.4 of Law 19/1994 of the RIC 2020.

Box 749: Pending investments to materialize from RIC 2020.

Box 750: Anticipated investments of future allocations, made 2020 of art.27.4 A, B, B.bis and D Law 19/94.

Box 751: Anticipated investments of future allocations, made in 2023 of art.27.4 C and D.

Box 752: Deductions from previous year under the general regime of Corporate Tax Law applied in this return.

Box 753: Deductions from previous year. Special regimes of public interest. Applied in this return.

Box 754: Deduction for research and development and technological innovation activities.

Box 755: Deduction for investments in cinematographic productions, audiovisual series and shows (art.36 Corporate Tax Law).

Box 756: Deduction for job creation for disabled workers.

Box 757: Deduction for job creation.

Box 758: Deduction for investment in benefits (only if there is a special plan approved by the Administration).

Box 759: Deduction for investments in West African territories.

Box 766 – 817: Regimes supporting events of exceptional public interest.

## Tax Return Boxes 800 to 899

Box 830: Amount of net income from economic activities in 2023 invested in new affected assets.

Box 831: Amount of 2023 income subject to reinvestment eligible for deduction.

Box 832: Amount of deduction for investment in new tangible fixed assets or real estate investments related to economic activities 2023.

Box 833: Amount of net income from economic activities in 2023 invested in new affected assets.

Box 834: Amount of 2023 income subject to reinvestment eligible for deduction.

Box 835: Amount of deduction for investment in new tangible fixed assets or real estate investments related to economic activities 2023.

Box 836: Deduction for investment in new tangible fixed assets or real estate investments related to economic activities.

Box 837: Deduction from previous years in fixed assets of the special regime for investments in the Canary Islands.

Box 838: Deduction from previous years for other modalities for investments in the Canary Islands.

Box 839: Deduction for 2023 for R&D&I activities for investments in the Canary Islands.

Box 840: Deductions for investments in cinematographic productions, audiovisual series and shows in the Canary Islands 2020.

Box 841: Deduction for 2023 for job creation for disabled workers. Special regime for investments in the Canary Islands.

Box 843: Deduction for advertising and publicity expenses.

Box 844: 2023. Investments in acquisition of fixed assets.

Box 845: Deduction for incentives and stimuli for business investment. Applied in this return.

Box 849: For beneficiaries of family allowances (applicable only to taxpayers deceased before 07/25/19).

Box 850 – 865: Autonomous community deductions. Andalusia.

Box 866 – 882: Autonomous community deductions. Aragon.

Box 883 – 897: Autonomous community deductions. Asturias.

## Tax Return Boxes 900 to 999

Box 898 – 915: Autonomous community deductions. Balearic Islands.

Box 916 – 945: Autonomous community deductions. Canary Islands.

Box 946 – 956: Autonomous community deductions. Cantabria.

Box 970 – 969: Autonomous community deductions. Castilla – La Mancha.

Box 970 – 999: Autonomous community deductions. Castilla y León.

## Tax Return Boxes 1000 to 1099

Box 1000 – 1009: Autonomous community deductions. Catalonia.

Box 1010 – 1020: Autonomous community deductions. Extremadura.

Box 1021 – 1038: Autonomous community deductions. Galicia.

Box 1039 – 1051: Autonomous community deductions. Madrid.

Box 1052 – 1060, 1073, 1157, 1161 and 1074: Autonomous community deductions. Murcia.

Box 1061 – 1082, 1165-1167: Autonomous community deductions. La Rioja.

Box 1083 – 1121: Autonomous community deductions. Valencian Community.

## Tax Return Boxes 1100 to 1199

Box 1122 – 1130: Additional information for autonomous community deduction for rental in Andalusia, Asturias, Balearic Islands, Canary Islands, Cantabria, Castilla-La Mancha, Castilla y León, Extremadura, Galicia, Madrid, La Rioja, and Valencian Community.

Box 1131 – 1136: Additional information for autonomous community deduction for investment in shares and social holdings in new or recently created entities in Andalusia, Aragon, Balearic Islands, Cantabria, Castilla y León, Catalonia, Extremadura, Galicia, Madrid, and Murcia.

Box 1137 – 1142: Additional information for autonomous community deduction of Aragon, Galicia, Madrid, or Murcia for investments in entities listed on the Alternative Stock Market (MAB).

Box 1143 – 1148: Additional information for autonomous community deduction of Galicia for investment in acquisition of shares or social holdings in new or recently created entities and financing.

Box 1149 – 1154: Additional information for autonomous community deduction of Galicia for investment in agricultural companies and agricultural cooperatives or community land exploitation.

Box 1155 – 1159: Additional information for autonomous community deduction for rental of main residence linked to certain debt-for-equity swap operations of Aragon and the Canary Islands.

Box 1174 – 1179: Additional information for autonomous community deduction of Cantabria for investments or donations to Social Economy entities established in Cantabria and the autonomous community deduction of Aragon for investment in social economy entities.

Box 1187 – 1203: Additional information for autonomous community deduction for expenses on credit insurance premiums to cover rental arrears of housing (landlord deduction) in the Canary Islands.

## Tax Return Boxes 1200 to 1299

Box 1210 – 1224: Interest on capital invested in acquisition or improvement of real estate and repair and maintenance expenses thereof, pending deduction in subsequent years.

Box 1225 – 1230: Exemption for reinvestment of the patrimonial gain obtained in 2023 from transfer of main residence. If you sell your house and buy another with the proceeds, you won't have to pay tax.

Box 1225: Taxpayer owner of exemption for reinvestment of patrimonial gain obtained in 2023 from transfer of main residence.

Box 1226: Amount obtained from transfer of main residence eligible for reinvestment for exemption purposes for reinvestment in main residence.

Box 1227: Patrimonial gain obtained as consequence of transfer of main residence.

Box 1228: Amount reinvested by 12-31-2023 in acquisition of a new main residence.

Box 1229: Amount whose reinvestment is committed to be made in the following two years.

Box 1230: Patrimonial gain exempt due to reinvestment in housing.

Box 1231 – 1236: Exemption for reinvestment in new and recently created entities.

Box 1231: Taxpayer owner of exemption for reinvestment in new and recently created entities.

Box 1232: Amount obtained from transfer of shares eligible for reinvestment for exemption purposes.

Box 1233: Patrimonial gain from transfer of shares or holdings for which deduction was applied according to art.68.1.

Box 1234: Amount reinvested by 12-31-2023 in acquisition of shares or holdings of new or recently created companies.

Box 1235: Amount whose reinvestment is committed to be made in the year following the transfer.

Box 1236: Patrimonial gain exempt due to reinvestment.

Box 1237 – 1243: Exemption for reinvestment in life annuities.

Box 1237: Taxpayer owner.

Box 1238: Amount obtained from transfer of assets.

Box 1239: Patrimonial gain obtained.

Box 1240: Amount reinvested by 12-31-2023 in life annuities.

Box 1241: Amount that the taxpayer commits to reinvest in 2023.

Box 1242: Amount of withholding that the taxpayer commits to reinvest in 2023.

Box 1243: Patrimonial gain exempt due to reinvestment.

Box 1245 – 1270: Negative balances of patrimonial gains and losses pending compensation in subsequent years.

Box 1271 – 1283: Negative real estate capital income pending compensation in subsequent years.

Box 1284 – 1299: Unreduced excess of contributions and payments to social welfare schemes (general regime) pending reduction in the previous five years.

## Tax Return Boxes 1300 to 1391

Box 1300 – 1315: Unreduced excess derived from employer contributions to group dependency insurance pending reduction in the previous five years.

Box 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.

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

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

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

## Remaining Tax Return Boxes

Box 1441 - 1484: Income from economic activities (except agricultural, livestock, and forestry) under objective estimation.

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

Box 1561 - 1622: Income allocation regime. Capital and economic activity income and patrimonial gains and losses.

Box 1623, 1627 - 1630, 1690 - 1771: Deductions for incentives and stimuli for business investment. Regimes supporting events of exceptional public interest (continuation).

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

Box 1655 - 1680 and 1772 - 1779: Deduction for energy efficiency improvement works in housing.

Box 1780 - 1789: Regularization. Account number where refund of the Tax Return is requested.

Box 1790 - 1799: Request for suspension of payment by one spouse. Account number where refund of the Tax Return is requested.

Box 1800 -1814: Patrimonial gains and losses derived from transfer or exchange of cryptocurrencies by individuals.

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

Box 1911: Transfer value ([1911] - [1912]).

Box 1912: Expenses and taxes inherent to the transfer paid by the transferor.

Box 1913: Actual acquisition amount.

Box 1914: Expenses and taxes inherent to the acquisition paid by the acquirer.

Box 1915: Depreciations.